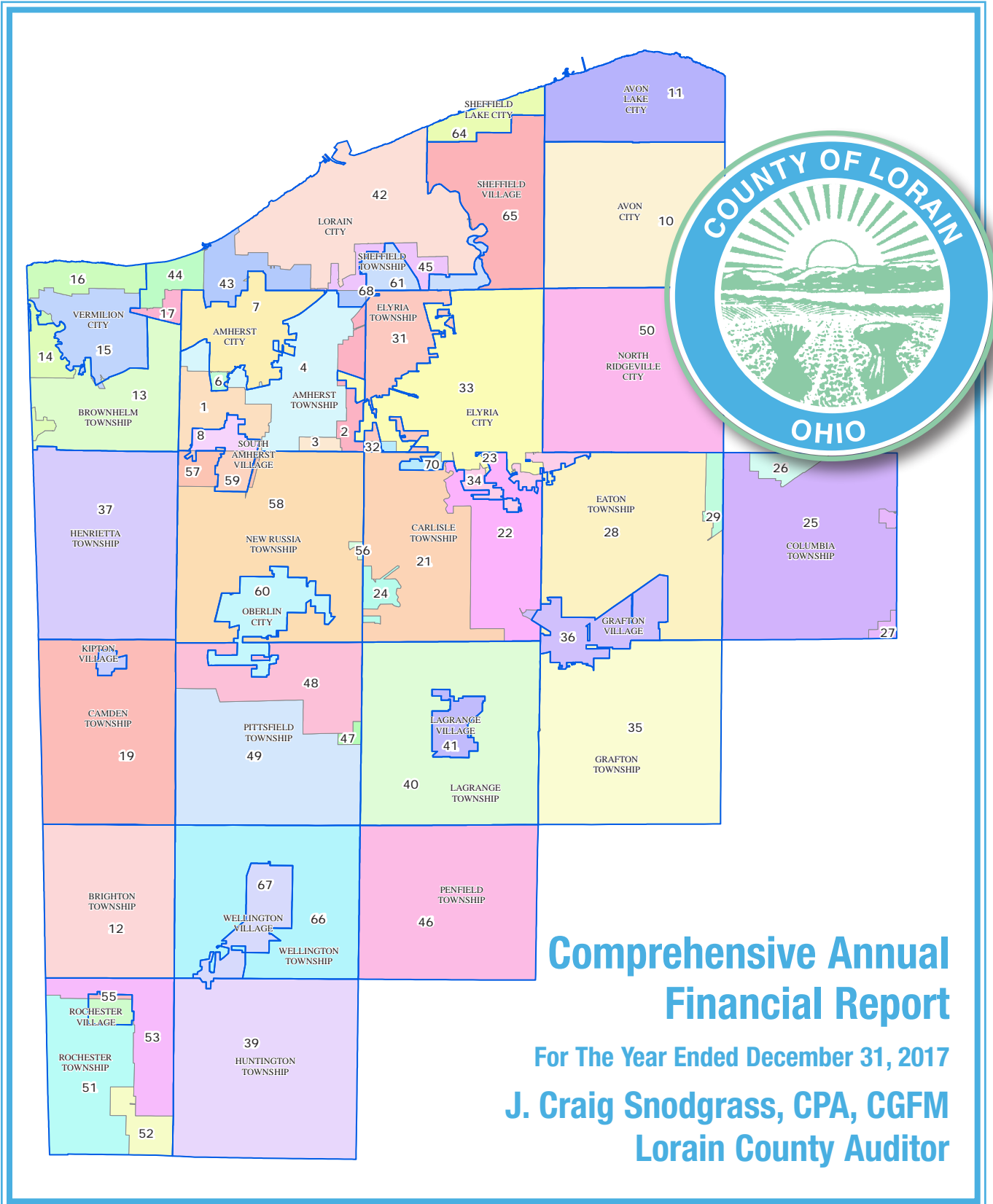


# Lorain County



# Lorain County Tax Districts

- 1 Amherst Twp. / Firelands LSD
- 2 Amherst Twp. / Elyria CSD
- 3 Amherst Twp. / Oberlin CSD
- 4 Amherst Twp. / Amherst EVSD
- 6 Amherst City / Firelands LSD
- 7 Amherst City / Amherst EVSD
- 8 Amherst Twp. / South Amherst Village /  
Firelands LSD
- 10 Avon City / Avon LSD
- 11 Avon Lake City / Avon Lake CSD
- 12 Brighton Twp. / Wellington EVSD
- 13 Brownhelm Twp. / Firelands LSD
- 14 Brownhelm Twp. / Vermilion LSD
- 15 Brownhelm Twp. / Vermilion City /  
Firelands LSD
- 16 Brownhelm Twp. / Vermilion City /  
Vermilion LSD
- 17 Lorain City / Firelands LSD
- 19 Camden Twp. / Firelands LSD
- 20 Camden Twp. / Kipton Village / Firelands  
LSD
- 21 Carlisle Twp. / Keystone LSD
- 22 Carlisle Twp. / Midview LSD
- 23 Carlisle Twp. / Elyria CSD
- 24 Carlisle Twp. / Oberlin CSD
- 25 Columbia Twp. / Columbia LSD
- 26 Columbia Twp. / Olmsted Falls CSD
- 27 Columbia Twp. / Strongsville CSD
- 28 Eaton Twp. / Midview LSD
- 29 Eaton Twp. / Columbia LSD
- 31 Elyria Twp. / Elyria CSD
- 32 Elyria Twp. / Keystone LSD
- 33 Elyria City / Elyria CSD
- 34 Elyria City / Midview LSD
- 35 Grafton Twp. / Midview LSD
- 36 Grafton Village / Midview LSD
- 37 Henrietta Twp. / Firelands LSD
- 39 Huntington Twp. / Black River LSD
- 40 Lagrange Twp. / Keystone LSD
- 41 Lagrange Twp. / Lagrange Village /  
Keystone LSD
- 42 Lorain City / Lorain CSD
- 43 Lorain City / Amherst EVSD
- 44 Lorain City / Vermilion LSD
- 45 Lorain City / Clearview LSD
- 46 Penfield Twp. / Keystone LSD
- 47 Pittsfield Twp. / Keystone LSD
- 48 Pittsfield Twp. / Oberlin CSD
- 49 Pittsfield Twp. / Wellington EVSD
- 50 North Ridgeville City / North Ridgeville CSD
- 51 Rochester Twp. / New London LSD
- 52 Rochester Twp. / Mapleton LSD
- 53 Rochester Twp. / Wellington EVSD
- 54 Rochester Twp. / Rochester Village / New  
London LSD
- 55 Rochester Twp. / Rochester Village /  
Wellington EVSD
- 56 New Russia Twp. / Keystone LSD
- 57 New Russia Twp. / Firelands LSD
- 58 New Russia Twp. / Oberlin CSD
- 59 New Russia Twp. / South Amherst Village /  
Firelands LSD
- 60 Oberlin City / Oberlin CSD
- 61 Sheffield Twp. / Clearview LSD
- 64 Sheffield Lake / Sheffield-Sheffield Lake  
CSD
- 65 Sheffield Village / Sheffield-Sheffield Lake  
CSD
- 66 Wellington Twp. / Wellington EVSD
- 67 Wellington Village / Wellington EVSD
- 68 Lorain City / Elyria CSD
- 70 Elyria City / Keystone LSD



# *Introductory Section*

*Introductory Section*



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



# **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2017*



## **Lorain County Ohio**

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

*Prepared by:*

**Lillian C. Brand**  
Assistant Chief Deputy / Finance

**Tim Cochey**  
Comptroller

**LORAIN COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2017**

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**LORAIN COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2017**

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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# OFFICE OF THE AUDITOR

## LORAIN COUNTY, OHIO



**J. CRAIG SNODGRASS, CPA, CGFM**  
Auditor

June 29, 2018

Lorain County Commissioners:

Honorable Ted Kalo, President  
Honorable Matt Lundy  
Honorable Lori Kokoski

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, 2017. 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 2017 Census Bureau mid-year population estimate, the County had a population of 306,781, making it the ninth most populous of the 88 counties in the State.

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

Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to financial affairs of the County.

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

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

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

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

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

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

- Lorain County General Health District
- Lorain County Soil and Water Conservation District
- 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 Southern and CSX. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to rail, and docks and other facilities for the receipt of concrete and aggregates. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

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

## **MAJOR INITIATIVES**

County officials remain committed to providing quality services to the citizens of Lorain County. The County moved forward completing a number of projects in 2017 and has invested in a number of new projects to improve services to the public. In 2017, the County invested \$6.6 million in infrastructure with the repairing of roadways and state routes at more than 8 highway miles, continued work on replacing and improving seven bridges and three culverts, in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements on three bridges and one bridge deck replacement in 2018 in the amount \$1.6 million. The County will commence on projects totaling \$7.6 million in state and county roadways improvements with 2018 monetary assistance from local, state and Federal governments.

Lorain County has spent over \$5.1 million on the Historic Lorain County Courthouse project with a completion date and dedication in June 2018. The Board of Commissioners constructed a new 9-1-1 Communications tower and will be renovating the new 9-1-1 Facility in 2018 with an estimated cost of \$1.5 for the public safety of the Lorain County citizens. The New Year will see the completion of \$3.1 million Pheasant Run Sewer improvement in LaGrange. Several other capital improvements planned for 2018 are for renovations at Lorain County Job and Family Services building, the \$1.1 million Transportation Hub Platforms and Pedestrian Bridge, plus the Lake Avenue Stream & Wetland Restoration Project.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes and public apron with a total of \$2.9 million spent over several years. These federally funded airport improvements will be continued throughout the year 2018 with an upgrade signing and ramp lighting project.

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

## **DEPARTMENT FOCUS**

The Lorain County Auditor formed the Geographic Information Systems (GIS) department in 1995 and in 2010 combined resources with the Lorain County Tax Map Department. The staff of five have 80 years of collective experience in GIS, drafting, and mapping technology in Lorain County. The (GIS) is a broad title given to computer database systems used for storing and manipulating data with a geographic component.

The GIS/Tax Map department maintains, splits, and combines parcel boundaries, but also updates data for all roads, addresses, land uses, soil types, community boundaries, school district boundaries, survey monuments, and countless other geographic data. All of this data is housed in what is referred to as a geodatabase, and much of it is viewed daily by thousands of users on the Lorain County Auditor's website. The GIS department also works closely with

government entities as well as the general public on a multitude of projects ranging from simple presentation aerial photos and maps to complex mapping databases and geographic data creation.

GIS played an integral role in the recently completed 2018 Lorain County Reappraisal. The reappraisal spanned one and one-half years and involved the physical examination of all 165,500 parcels in Lorain County. For the first time field reviewers used a GIS-based paperless reappraisal system on computer tablets to collect data and send it to office staff via wireless internet connections. Utilizing new, cutting edge Mapillary software and county-owned hardware, the Auditor's office collected digital images of every parcel on every street in Lorain County. The end result was a thorough reappraisal of Lorain County with great savings of time and finances.

As part of the Lorain County Auditor's outreach initiative two members of the GIS department served as elementary school GIS instructors at St. Jude School in Elyria. With assistance from the Auditor's GIS department, St. Jude's obtained a valuable education grant for thousands of dollars in GIS software. Our staff taught GIS in the newly created STREAM curriculum at the school each Tuesday morning during the 2017-2018 school year. In the first semester students in kindergarten through second grade used GIS to create their own zoo complete with a student built online web application. For the second semester students in third through fifth grades used GIS concepts to build their own custom maps and web apps. Additional instruction will continue in the fall for sixth through eighth graders.

Nearly every function of local government is related to geography and this fact continually changes the role of the GIS/Tax Map department within the Lorain County Auditor's Office. The GIS/Tax Map department has evolved from providing print maps to providing decision support to a large percentage of the Auditor's Office, local government departments, and the general public of Lorain County.

## 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, 2017. The unmodified opinion appears in the financial section of this report.

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

## **AWARDS**

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2016. 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 Tim Cochey 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 Charles P. Battiato Jr., CPA and Duane C. Denn Jr., CPA of Walthall Rea 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, 2017

---

**Board of Commissioners**

Ted Kalo

Lori Kokoski

Matt Lundy

**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

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Chris Cook

**Probate Court Judge**

James T. Walther

**Domestic Relations Judges**

Frank Janik

Lisa I. Swenski

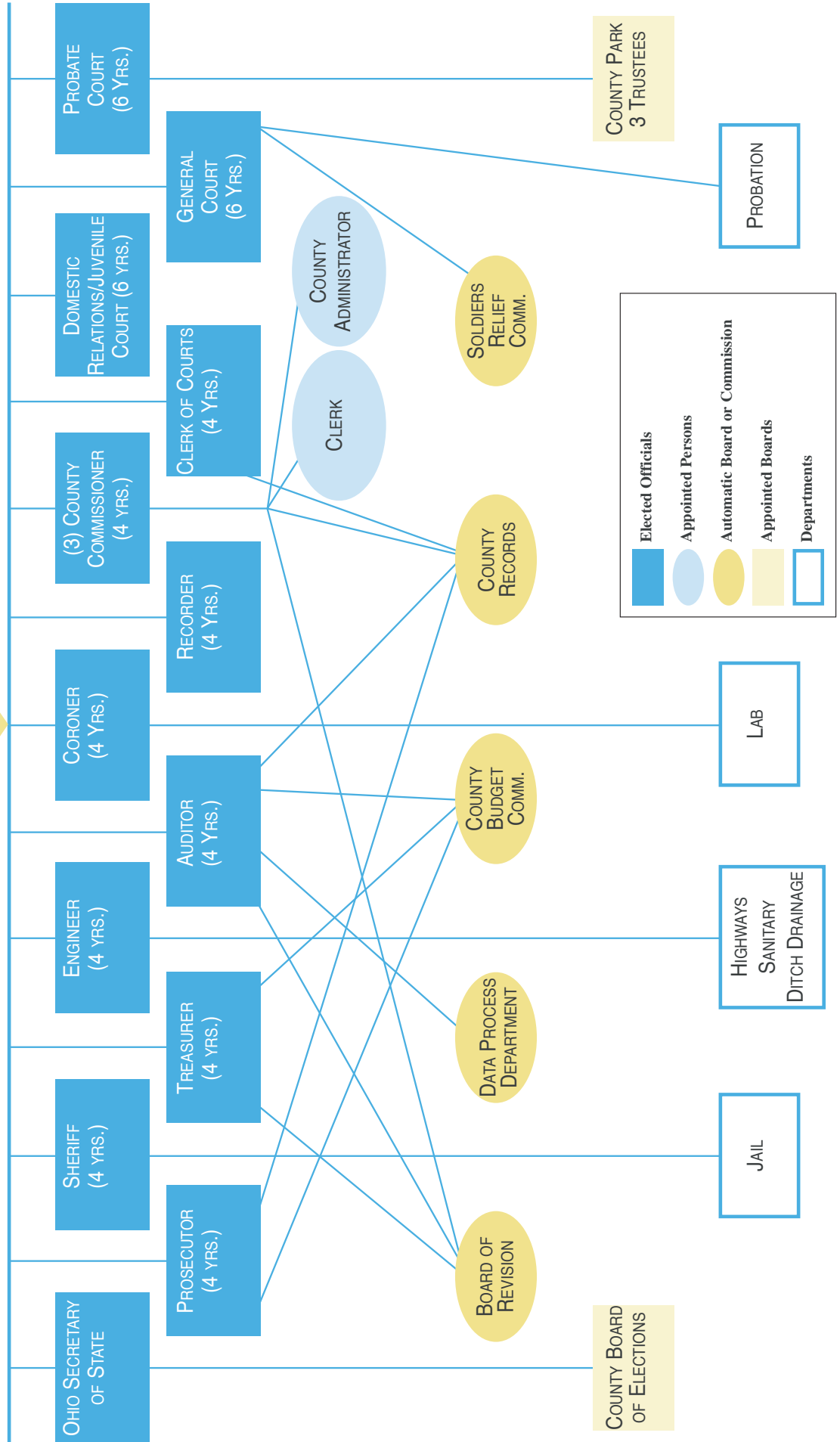
Sherry Glass Strohsack

**Clerk of Courts**

Tom Orlando

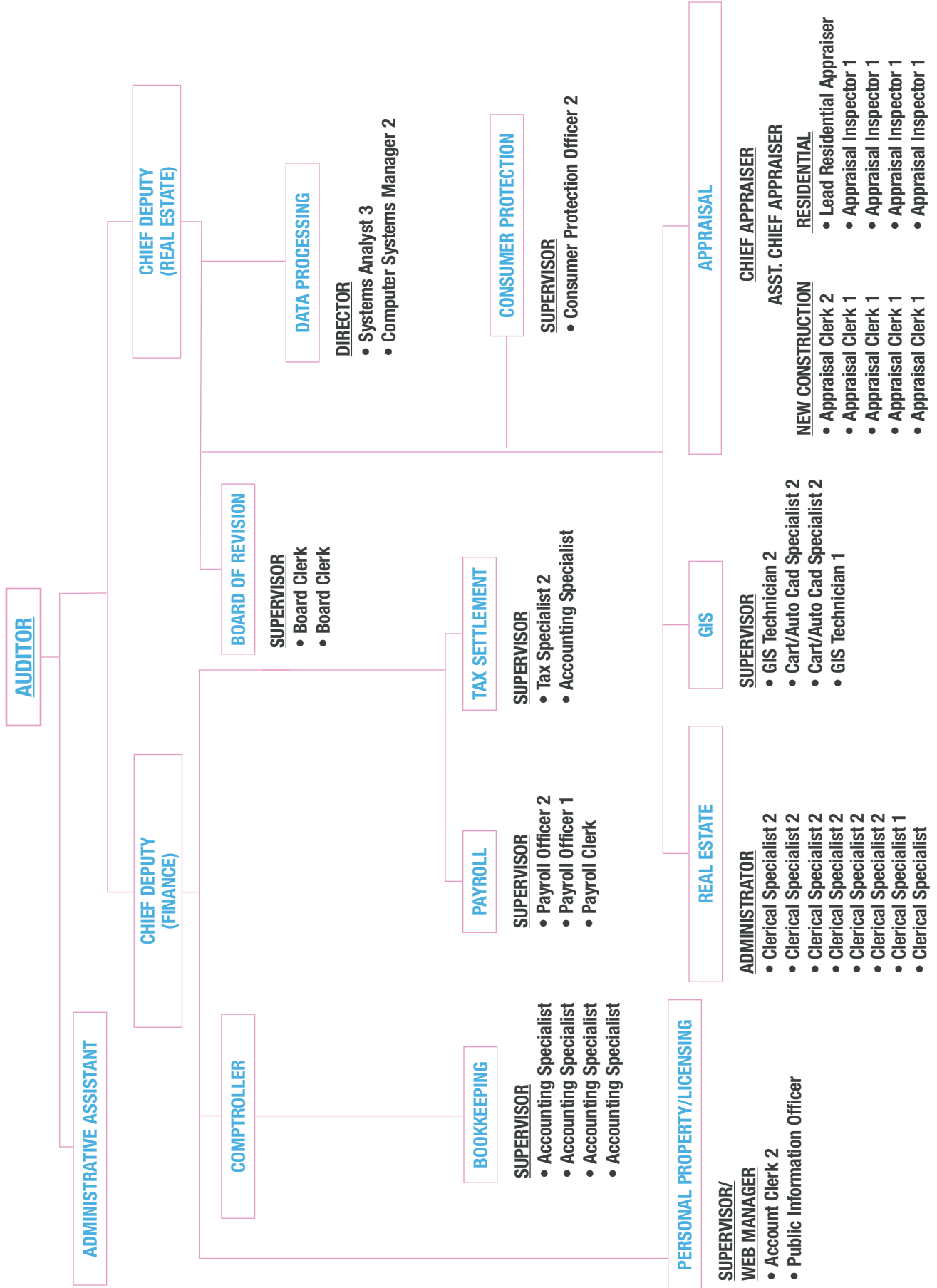
# Lorain County Government

## REGISTERED VOTERS





# Lorain County Auditor's Organizational Chart





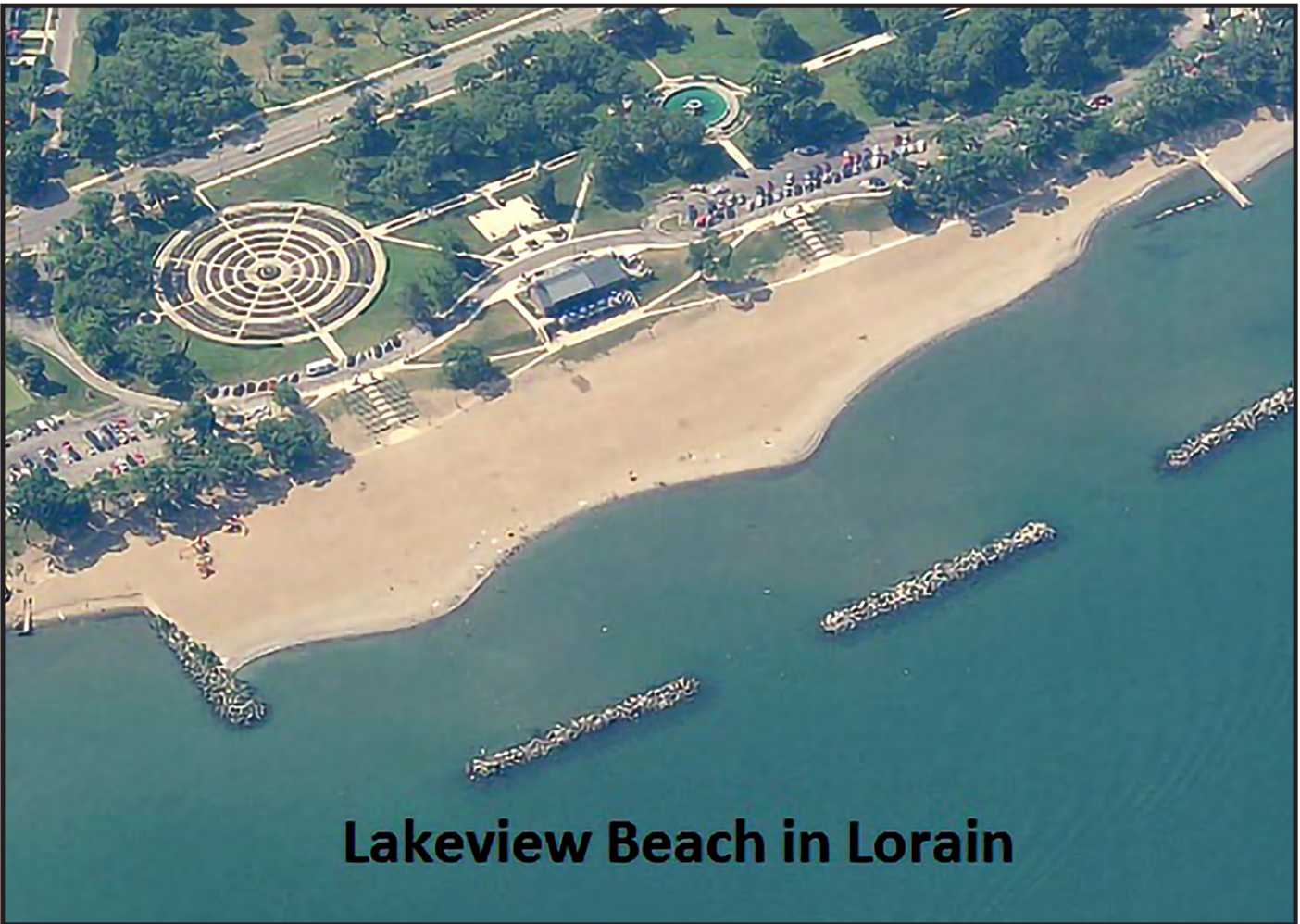
Amherst Quarries



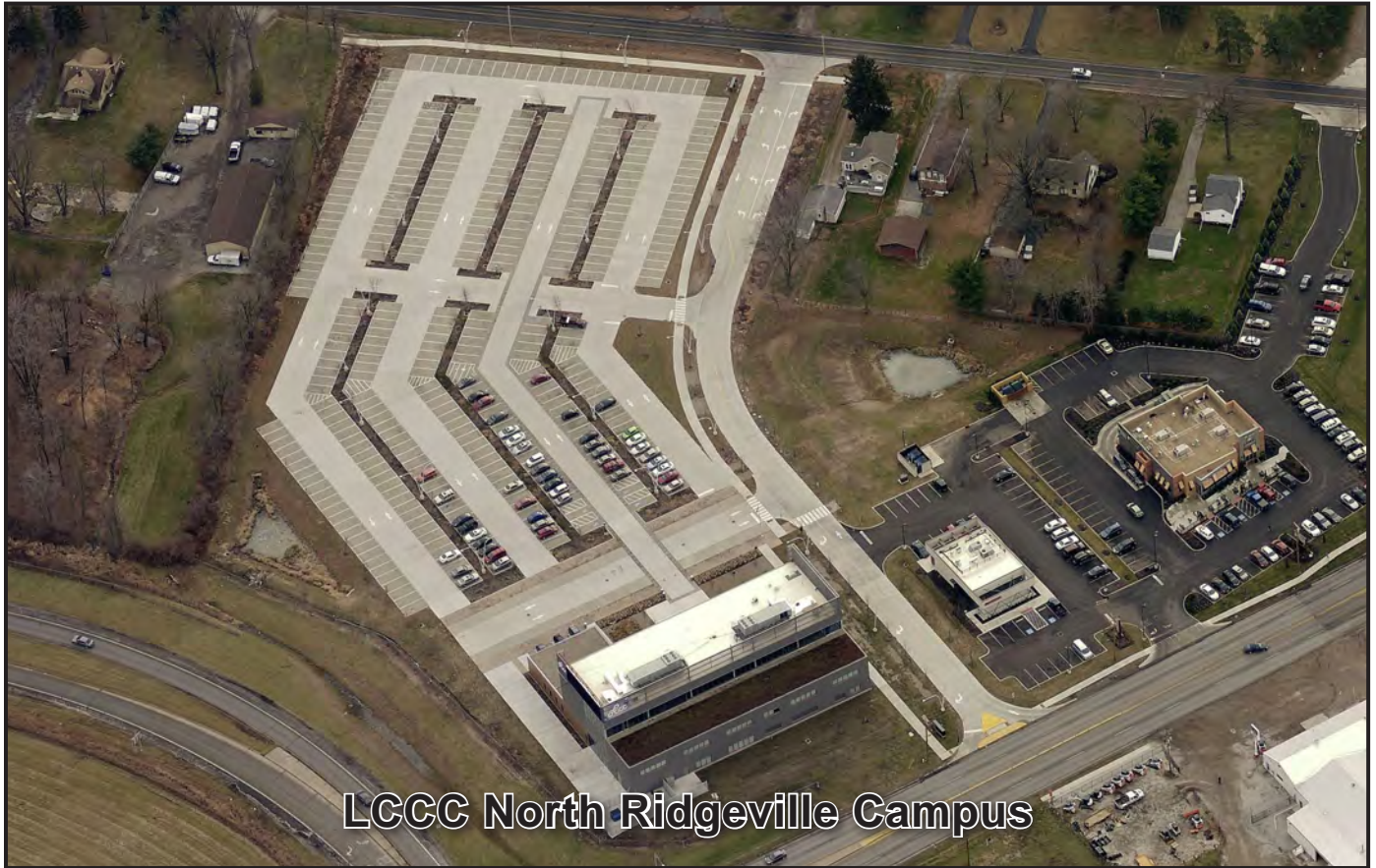
Avon Lake High School



Eaton Township



Lakeview Beach in Lorain



LCCC North Ridgeville Campus



Lorain County Community College



Lorain County Fairground



Lorain County JVS







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, 2016**

*Christopher P. Morrill*

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 8.1 percent, 13.3 percent, and 30.3 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Murray Ridge Production Center, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2017, 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*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 29, 2018

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The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2017. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

**Financial Highlights**

- The assets and deferred outflows of resources for the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2017 by \$211,184,151 (net position). Over half of the County's net position of \$119,047,131 (56.4%) is invested in capital assets and is not available for future spending. The County's total net position decreased \$6,557,513 and the unrestricted net position is (\$45,144,372).
- At the close of the fiscal year ended December 31, 2017, the County's governmental funds reported combined ending fund balances of \$128,109,538, an increase of \$15,751,077 in comparison with the prior year.
- The unassigned fund balance for the General fund was \$5,852,057 or 10.5% of total general fund expenditures plus other financing sources and uses. This represents an \$2,291,348 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 14 and 15-16) 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 18. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as an agent for the benefit of those outside of the government.

**Reporting the County as a Whole**

*The Statement of Net Position and Statement of Activities*

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

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

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

Governmental activities – Most of the County's basic programs and services are reported here including general government, public safety, health 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.

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

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

**Reporting the County's Most Significant Funds**

*Fund Financial Statements*

The fund financial statements include the Balance Sheet which begins on page 17 and the Statement of Revenues, Expenditures and Changes in Fund Balances which begins on page 21. 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 20 and 23.

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 Construction Projects 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 self-insurance programs and workers' compensation reserves. Because these services predominately benefit governmental rather than business-type functions they have been included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements which begin on page 29. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

**The County as Fiscal Agent or Custodian**

*Fiduciary funds*—The County maintains 20 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 33. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

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**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 37.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$211.2 million at the close of the most recent fiscal year. A comparative analysis of fiscal year 2017 to fiscal year 2016 follows:

|                                      | <b>Governmental<br/>Activities</b> |                 | <b>Business-type<br/>Activities</b> |                | <b>Total<br/>Primary<br/>Government</b> |                 |
|--------------------------------------|------------------------------------|-----------------|-------------------------------------|----------------|---|-----------------|
|                                      | <b>2017</b>                        | <b>2016</b>     | <b>2017</b>                         | <b>2016</b>    | <b>2017</b>                             | <b>2016</b>     |
| Current and Other Assets             | \$ 262.2                           | \$ 241.4        | \$ 4.9                              | \$ 6.4         | \$ 267.1                                | \$ 247.8        |
| Capital Assets, Net                  | 134.9                              | 130.0           | 31.4                                | 30.8           | 166.3                                   | 160.8           |
| <b>Total Assets</b>                  | <b>397.1</b>                       | <b>371.4</b>    | <b>36.3</b>                         | <b>37.2</b>    | <b>433.4</b>                            | <b>408.6</b>    |
| Total Deferred Outflows of Resources | 52.3                               | 42.8            | 1.0                                 | 1.0            | 53.3                                    | 43.8            |
| Long-term Liabilities                | 172.6                              | 143.6           | 7.9                                 | 8.0            | 180.5                                   | 151.6           |
| Other Liabilities                    | 33.8                               | 24.0            | 3.7                                 | 4.7            | 37.5                                    | 28.7            |
| <b>Total Liabilities</b>             | <b>206.4</b>                       | <b>167.6</b>    | <b>11.6</b>                         | <b>12.7</b>    | <b>218.0</b>                            | <b>180.3</b>    |
| Total Deferred Inflows of Resources  | 57.5                               | 54.4            | -                                   | -              | 57.5                                    | 54.4            |
| Net Position:                        |                                    |                 |                                     |                |   |                 |
| Net Investment in Capital Assets     | 97.0                               | 105.8           | 22.0                                | 20.0           | 119.0                                   | 125.8           |
| Restricted                           | 137.3                              | 131.8           | -                                   | -              | 137.3                                   | 131.8           |
| Unrestricted                         | (48.8)                             | (45.4)          | 3.7                                 | 5.5            | (45.1)                                  | (39.9)          |
| <b>Total Net Position</b>            | <b>\$ 185.5</b>                    | <b>\$ 192.2</b> | <b>\$ 25.7</b>                      | <b>\$ 25.5</b> | <b>\$ 211.2</b>                         | <b>\$ 217.7</b> |

The County has adopted GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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



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Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for the County's proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows. The County is also reporting a net pension liability and deferred inflows/outflows of resources related to pension in the accrual basis of accounting.

The largest portion of the County's net position of \$119.0 million reflects its net investment in capital assets, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position of \$137.3 million represents resources that are subject to external restrictions on how they may be used.

During the current fiscal year, net position for governmental activities decreased \$6.7 million from the prior fiscal year for an ending balance of \$185.5 million. This decrease arose primarily due to a significant increase in equity in pooled cash and deferred outflows of resources relating to pensions which was offset by a significant increase in net pension liability.

The net position for business-type activities increased \$0.2 million from the prior fiscal year for an ending balance of \$25.7 million. The County generally can only use this net position to finance continuing sewer, airport and transit operations.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2017 to fiscal year 2016 follows:

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**Changes in Net Position**  
**(in Millions)**

|  | <b>Governmental</b> |                 | <b>Business-type</b> |                | <b>Total</b>    |                 |
|--|---------------------|-----------------|----------------------|----------------|-----------------|-----------------|
|  | <b>Activities</b>   |                 | <b>Activities</b>    |                | <b>Primary</b>  |                 |
|  | <u>2017</u>         | <u>2016</u>     | <u>2017</u>          | <u>2016</u>    | <u>2017</u>     | <u>2016</u>     |
| <b>Revenues</b>                                      |                     |                 |                      |                |                 |                 |
| Program Revenues:                                    |                     |                 |                      |                |                 |                 |
| Charges for Services                                 | \$ 35.1             | \$ 34.9         | \$ 3.0               | \$ 3.3         | \$ 38.1         | \$ 38.2         |
| Operating Grants and Contributions                   | 62.7                | 65.0            | 1.0                  | -              | 63.7            | 65.0            |
| Capital Grants and Contributions                     | 2.9                 | 9.7             | 0.9                  | 0.1            | 3.8             | 9.8             |
| General Revenues:                                    |                     |                 |                      |                |                 |                 |
| Property Taxes                                       | 52.5                | 51.7            | -                    | -              | 52.5            | 51.7            |
| Sales Tax  | 35.9                | 29.6            | -                    | -              | 35.9            | 29.6            |
| Intergovernmental Revenue Not Restricted             | 13.9                | 14.7            | -                    | 0.1            | 13.9            | 14.8            |
| Investment Income                                    | 0.7                 | 1.1             | -                    | -              | 0.7             | 1.1             |
| Other General Revenues                               | 11.9                | 7.1             | 0.5                  | 0.4            | 12.4            | 7.5             |
| <b>Total Revenues</b>                                | <u>215.6</u>        | <u>213.8</u>    | <u>5.4</u>           | <u>3.9</u>     | <u>221.0</u>    | <u>217.7</u>    |
| <b>Program Expenses</b>                              |                     |                 |                      |                |                 |                 |
| General Government:                                  |                     |                 |                      |                |                 |                 |
| Legislative and Executive                            | 38.5                | 35.8            | -                    | -              | 38.5            | 35.8            |
| Judicial   | 21.7                | 22.5            | -                    | -              | 21.7            | 22.5            |
| Public Safety  | 30.3                | 31.7            | -                    | -              | 30.3            | 31.7            |
| Public Works   | 15.0                | 23.9            | -                    | -              | 15.0            | 23.9            |
| Health   | 22.3                | 22.0            | -                    | -              | 22.3            | 22.0            |
| Human Services                                       | 91.2                | 73.7            | -                    | -              | 91.2            | 73.7            |
| Economic Development and Assistance                  | 2.2                 | 2.1             | -                    | -              | 2.2             | 2.1             |
| Interest on Long-term Debt                           | 0.9                 | 0.9             | -                    | -              | 0.9             | 0.9             |
| Sewer  | -                   | -               | 2.8                  | 2.8            | 2.8             | 2.8             |
| Airport  | -                   | -               | 0.6                  | 0.6            | 0.6             | 0.6             |
| Transit  | -                   | -               | 2.0                  | 1.8            | 2.0             | 1.8             |
| <b>Total Program Expenses</b>                        | <u>222.1</u>        | <u>212.6</u>    | <u>5.4</u>           | <u>5.2</u>     | <u>227.5</u>    | <u>217.8</u>    |
| Increase (Decrease) in Net Position Before Transfers | (6.5)               | 1.2             | -                    | (1.3)          | (6.5)           | (0.1)           |
| Transfers  | (0.2)               | (0.2)           | 0.2                  | 0.2            | -               | -               |
| Increase (Decrease) in Net Position                  | (6.7)               | 1.0             | 0.2                  | (1.1)          | (6.5)           | (0.1)           |
| <b>Net Position - Beginning</b>                      | <u>192.2</u>        | <u>191.2</u>    | <u>25.5</u>          | <u>26.6</u>    | <u>217.7</u>    | <u>217.8</u>    |
| <b>Net Position - Ending</b>                         | <u>\$ 185.5</u>     | <u>\$ 192.2</u> | <u>\$ 25.7</u>       | <u>\$ 25.5</u> | <u>\$ 211.2</u> | <u>\$ 217.7</u> |

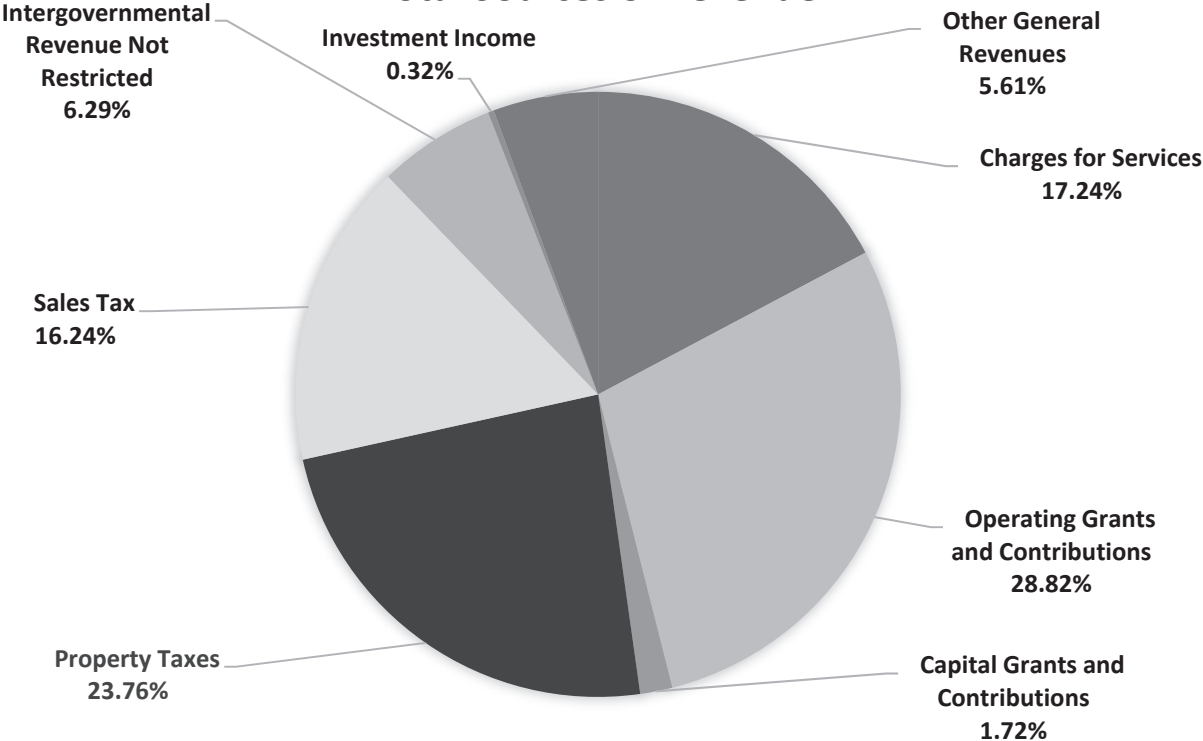
Total revenue of the governmental activities increased \$1.8 million. This increase in governmental revenue was from the .25% increase in sales tax rate for collections. Total expenses of governmental activities increased \$9.5 million. This was primarily due to an increase in human services expense of \$17.5 million offset with a decrease in public works expense of \$8.9 million.

Total revenue of the business-type activities increased \$1.5 million due to grant receipts for business. While charges for services in the business-type activities decreased \$.3 million, the overall increase was directly related to increased capital grants for the Lorain County airport of \$.9 million and \$.9 million increase for Transit Operations.

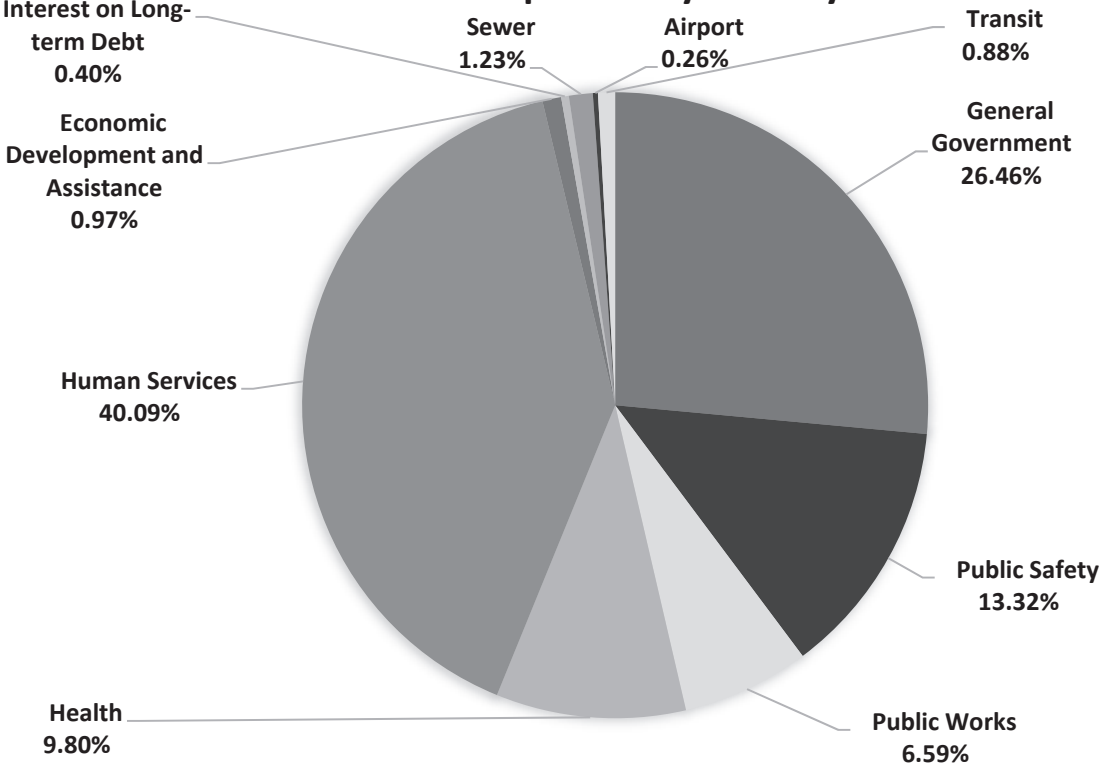
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**Total Sources of Revenue**



**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 \$128,109,538. Of this total, \$118,692,988 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$14,600,023 is considered nonspendable because it has been used for loans and inventory. A total of \$6,905,088 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 \$243,326 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 \$12,331,887 in unassigned fund balances. The overall negative unassigned fund balance is due primarily to the Construction Projects 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 \$5,852,057, while total fund balance is \$26,132,686. 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 10.5% of total General fund expenditures plus other financing sources and uses, while total fund balance represents 46.7% of that same amount.

The fund balance of the general fund increased by \$8,519,858 during the fiscal year. Revenues were \$8,734,544 higher. Property tax revenue increased \$125,074 and sales tax revenue increased \$6,343,473 reflecting the impact of the quarter percent sales tax increase as well as an improving area economy and licenses, permits and fees revenue increased \$902,414 reflecting an increase in activity relating to conveyance fees and auditor and treasurer collection fees. Expenditures were \$1,086,663 lower 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 2017 to fiscal year 2016 follows:

| <b>Service Component</b>   | <b>% of</b>          |                     | <b>% of</b>          |                     | <b>\$</b>                       | <b>%</b>                       |
|----------------------------|----------------------|---------------------|----------------------|---------------------|---------------------------------|--------------------------------|
|                            | <b>2017</b>          | <b>Total 2017</b>   | <b>2016</b>          | <b>Total 2016</b>   | <b>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>-Decrease</b> |
|                            | <b>Expenditures</b>  | <b>Expenditures</b> | <b>Expenditures</b>  | <b>Expenditures</b> |                                 |                                |
| <b>General Government:</b> |                      |                     |                      |                     |                                 |                                |
| Legislative and Executive  | \$ 25,905,826        | 50.3%               | \$ 27,541,240        | 52.4%               | \$ (1,635,414)                  | -5.9%                          |
| Judicial                   | 16,301,076           | 31.7%               | 16,249,211           | 30.9%               | 51,865                          | 0.3%                           |
| Public Safety              | 6,435,783            | 12.5%               | 6,472,618            | 12.3%               | (36,835)                        | -0.6%                          |
| Public Works               | 66,612               | 0.1%                | 60,991               | 0.1%                | 5,621                           | 9.2%                           |
| Health                     | 5,609                | 0.0%                | 2,744                | 0.0%                | 2,865                           | 104.4%                         |
| Human Services             | 2,295,035            | 4.5%                | 1,631,928            | 3.1%                | 663,107                         | 40.6%                          |
| Capital Outlay             | 471,463              | 0.9%                | 609,335              | 1.2%                | (137,872)                       | -22.6%                         |
| <b>Total Expenditures</b>  | <b>\$ 51,481,404</b> | <b>100.0%</b>       | <b>\$ 52,568,067</b> | <b>100.0%</b>       | <b>\$ (1,086,663)</b>           | <b>-2.1%</b>                   |

The decrease in General fund expenditures from 2016 to 2017 is primarily due to Legislative & Executive costs in the areas of:

- Decrease in healthcare costs
- Increase in relief allowances to Lorain County Veterans

Job & Family Services fund balance increased \$413,082 due to an increase in federal and state subsidies with a smaller increase in expenditures. Children Services fund balance increased \$3,592,533 due to an increase in property taxes and federal and state funds with no significant increases in expenditures over the prior year. Community Mental Health fund balance increased \$498,180 due to a slight increase in property taxes received and federal and state subsidies to fund the

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**Unaudited**

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health services to the public combined with a smaller increase in expenditures over the prior year. LCBDD fund balance increased \$183,291 due to a slight increase in property taxes received and federal and state subsidies and an increase in expenditures over the prior year. Construction Projects fund balance decreased \$820,609 due to an increase of \$2.4 million in construction activity for which proceeds were received and a reduction of \$3.0 million received in Highway Funds.

*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 \$3,392,977 compared to the original budgeted revenues. The budget for sales tax revenues increased \$649,817, licenses, permits and fees revenues increased \$1,660,507, interest income revenues increased \$631,918 and miscellaneous revenues increased \$691,883. Final total budgeted expenditures increased \$12,712,247 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, 2017, amounts to \$166,391,233 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery & equipment, furniture & fixtures, intangible assets, infrastructure, sewer plants, sewer lines and water lines.

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

Completed Projects

- 911 Communication Tower with antenna \$386,989
- Magistrate Hearing Room \$128,186
- Administration Building Roof Replacement \$387,913

Amounts Spent for Ongoing Projects

- Jones Road Bridge Replacement \$300,501
- Courthouse Renovations and Alterations \$5,137,177
- Bursley Road Bridge Replacement \$954,215
- 911 Call Center Improvements \$288,527
- Lorain County Job & Family Services Building Improvements \$1,603,465

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2017**  
**Unaudited**

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

|  | <b>Governmental</b>   |                       | <b>Business-type</b> |                      | <b>Totals</b>         |                       |
|--|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
|  | <b>Activities</b>     |                       | <b>Activities</b>    |                      |                       |                       |
|  | <b>2017</b>           | <b>2016</b>           | <b>2017</b>          | <b>2016</b>          | <b>2017</b>           | <b>2016</b>           |
| Land                                   | \$ 5,491,505          | \$ 5,491,505          | \$ 4,630,231         | \$ 4,609,631         | \$ 10,121,736         | \$ 10,101,136         |
| Construction in Progress               | 13,314,573            | 4,644,919             | 4,059,103            | 2,584,710            | 17,373,676            | 7,229,629             |
| Buildings, Structures and Improvements | 75,908,438            | 77,777,130            | 5,534,810            | 5,936,998            | 81,443,248            | 83,714,128            |
| Vehicles                               | 5,022,487             | 4,807,880             | 615,827              | 593,593              | 5,638,314             | 5,401,473             |
| Machinery & Equipment                  | 2,728,308             | 2,663,490             | 48,364               | 54,463               | 2,776,672             | 2,717,953             |
| Furniture & Fixtures                   | 24,891                | 26,829                | -                    | -                    | 24,891                | 26,829                |
| Intangible Assets                      | 2,799,089             | 3,167,862             | -                    | -                    | 2,799,089             | 3,167,862             |
| Infrastructure                         | 29,672,587            | 31,459,673            | -                    | -                    | 29,672,587            | 31,459,673            |
| Sewer Plants                           | -                     | -                     | 3,324,261            | 3,408,794            | 3,324,261             | 3,408,794             |
| Sewer Lines                            | -                     | -                     | 12,895,868           | 13,283,841           | 12,895,868            | 13,283,841            |
| Water Lines                            | -                     | -                     | 320,891              | 339,217              | 320,891               | 339,217               |
| Totals                                 | <u>\$ 134,961,878</u> | <u>\$ 130,039,288</u> | <u>\$ 31,429,355</u> | <u>\$ 30,811,247</u> | <u>\$ 166,391,233</u> | <u>\$ 160,850,535</u> |

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

**Debt Administration**

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

Moody's Investors Services had assigned an "Aa2" bond rating to the County in Year 2017 (unchanged from Year 2016) and Fitch's had assigned an "AA-" rating to the County in Year 2017 (unchanged from Year 2016) 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 \$27,485,000. Of this amount, \$16,785,000 comprises bonded debt backed by the full faith and credit of the County, \$2,565,000 pledged by sales tax receipts, \$6,760,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$1,375,000 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 2017 the County issued \$19,135,000 in bond anticipation notes. Of the notes issued, \$4,050,000 was used to pay principle and interest on outstanding notes, \$12,450,000 is for capital improvements and \$2,635,000 is for sanitary sewer and waterline projects.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2017**  
**Unaudited**

**Outstanding Debt at Year End**

|                          | <b>Governmental</b>  |                      | <b>Business-type</b> |                      | <b>Totals</b>        |                      |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                          | <b>Activities</b>    |                      | <b>Activities</b>    |                      |                      |                      |
|                          | <u>2017</u>          | <u>2016</u>          | <u>2017</u>          | <u>2016</u>          | <u>2017</u>          | <u>2016</u>          |
| Bond Anticipation Notes  | \$ 16,500,000        | \$ 6,995,000         | \$ 2,635,000         | \$ 3,780,000         | \$ 19,135,000        | \$ 10,775,000        |
| General Obligation Bonds | 16,785,000           | 14,770,000           | 6,760,000            | 7,010,000            | 23,545,000           | 21,780,000           |
| Sales Tax Receipts Bonds | 2,565,000            | -                    | -                    | -                    | 2,565,000            | -                    |
| Special Assessment Debt  | 1,375,000            | 1,710,000            | -                    | -                    | 1,375,000            | 1,710,000            |
| OWDA Loans               | 65,480               | 113,132              | 668,128              | 708,843              | 733,608              | 821,975              |
| OPWC Loans               | 539,067              | 483,990              | 78,849               | 88,072               | 617,916              | 572,062              |
| SIB Loan                 | 160,595              | 184,681              | -                    | -                    | 160,595              | 184,681              |
| Totals                   | <u>\$ 37,990,142</u> | <u>\$ 24,256,803</u> | <u>\$ 10,141,977</u> | <u>\$ 11,586,915</u> | <u>\$ 48,132,119</u> | <u>\$ 35,843,718</u> |

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

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

**Economic Factors and Next Year's Budgets and Rates**

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

**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, 2<sup>nd</sup> Floor, Elyria, Ohio 44035.

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**Lorain County, Ohio**  
Statement of Net Position  
December 31, 2017

|  | <b>Primary Government</b>          |                                     |                       | <b>Component<br/>Units</b> |
|--|------------------------------------|-------------------------------------|-----------------------|----------------------------|
|  | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>          |                            |
| <b>Assets:</b>   |                                    |                                     |                       |                            |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments | \$ 147,734,932                     | \$ 4,258,047                        | \$ 151,992,979        | \$ -                       |
| Cash with Fiscal Agent                                     | 469,172                            | -                                   | 469,172               | -                          |
| Cash and Cash Equivalents in Segregated Accounts           | 984,479                            | 4,353                               | 988,832               | 7,086,259                  |
| Bond Fund Program Reserves                                 | -                                  | -                                   | -                     | 15,051                     |
| Receivables, Net of Allowances                             | 107,883,766                        | 3,861,505                           | 111,745,271           | 831,151                    |
| Internal Balances  | 3,289,472                          | (3,289,472)                         | -                     | -                          |
| Due from Component Units                                   | 397,137                            | -                                   | 397,137               | -                          |
| Material and Supplies Inventory                            | 1,416,278                          | 30,937                              | 1,447,215             | 3,175                      |
| Deposits   | -                                  | -                                   | -                     | 1,000                      |
| Assets Held for Resale                                     | -                                  | -                                   | -                     | 4,314,436                  |
| <b>Noncurrent Assets:</b>                                  |                                    |                                     |                       |                            |
| Bond Fund Program Reserves                                 | -                                  | -                                   | -                     | 2,619,824                  |
| Bond Issue Costs   | -                                  | -                                   | -                     | 142,810                    |
| Due from Other Entities                                    | -                                  | -                                   | -                     | 4,019,335                  |
| Capital Assets not being Depreciated                       | 18,806,078                         | 8,689,334                           | 27,495,412            | 811,289                    |
| Capital Assets, Net of Depreciation                        | <u>116,155,800</u>                 | <u>22,740,021</u>                   | <u>138,895,821</u>    | <u>3,972,359</u>           |
| Total Assets   | <u>397,137,114</u>                 | <u>36,294,725</u>                   | <u>433,431,839</u>    | <u>23,816,689</u>          |
| <b>Deferred Outflows of Resources:</b>                     |                                    |                                     |                       |                            |
| Deferred Amount on Refunding                               | 26,549                             | 761,468                             | 788,017               | -                          |
| Pension  | <u>52,247,794</u>                  | <u>296,668</u>                      | <u>52,544,462</u>     | <u>41,405</u>              |
| Total Deferred Outflows of Resources                       | <u>52,274,343</u>                  | <u>1,058,136</u>                    | <u>53,332,479</u>     | <u>41,405</u>              |
| <b>Liabilities:</b>  |                                    |                                     |                       |                            |
| Payables   | 14,407,296                         | 739,318                             | 15,146,614            | 747,175                    |
| Accrued Interest   | 96,918                             | 19,351                              | 116,269               | 19,335                     |
| Notes Payable  | 16,500,000                         | 2,635,000                           | 19,135,000            | -                          |
| <b>Noncurrent Liabilities:</b>                             |                                    |                                     |                       |                            |
| Due within One Year  | 2,780,216                          | 319,880                             | 3,100,096             | 176,619                    |
| Due in more than One Year:                                 |                                    |                                     |                       |                            |
| Net Pension Liability                                      | 135,705,509                        | 666,150                             | 136,371,659           | 94,797                     |
| Other Amounts  | <u>36,941,458</u>                  | <u>7,245,413</u>                    | <u>44,186,871</u>     | <u>9,156,236</u>           |
| Total Liabilities  | <u>206,431,397</u>                 | <u>11,625,112</u>                   | <u>218,056,509</u>    | <u>10,194,162</u>          |
| <b>Deferred Inflows of Resources:</b>                      |                                    |                                     |                       |                            |
| Property Taxes   | 53,410,268                         | -                                   | 53,410,268            | -                          |
| Pension  | <u>4,109,425</u>                   | <u>3,965</u>                        | <u>4,113,390</u>      | <u>6,288</u>               |
| Total Deferred Inflows of Resources                        | <u>57,519,693</u>                  | <u>3,965</u>                        | <u>57,523,658</u>     | <u>6,288</u>               |
| <b>Net Position:</b>                                       |                                    |                                     |                       |                            |
| Net Investment in Capital Assets                           | 96,998,285                         | 22,048,846                          | 119,047,131           | 3,775,315                  |
| <b>Restricted for:</b>                                     |                                    |                                     |                       |                            |
| Judicial Programs and Services                             | 5,146,929                          | -                                   | 5,146,929             | -                          |
| Public Safety Programs and Services                        | 13,909,139                         | -                                   | 13,909,139            | -                          |
| Health Programs and Services                               | 53,786,632                         | -                                   | 53,786,632            | -                          |
| Human Service Programs and Services                        | 49,093,761                         | -                                   | 49,093,761            | 895,363                    |
| Bond Fund Program Reserves                                 | -                                  | -                                   | -                     | 2,634,875                  |
| Community and Economic Development and Assistance          | 1,126,731                          | -                                   | 1,126,731             | 255,108                    |
| Real Estate Assessment                                     | 5,734,172                          | -                                   | 5,734,172             | -                          |
| Highways, Streets, Roads and Bridges                       | 2,105,179                          | -                                   | 2,105,179             | -                          |
| Capital Projects   | 3,003,683                          | -                                   | 3,003,683             | -                          |
| Debt Service   | 2,164,158                          | -                                   | 2,164,158             | -                          |
| Other Governmental Purposes                                | 1,211,008                          | -                                   | 1,211,008             | -                          |
| Unrestricted   | <u>(48,819,310)</u>                | <u>3,674,938</u>                    | <u>(45,144,372)</u>   | <u>6,096,983</u>           |
| Total Net Position   | <u>\$ 185,460,367</u>              | <u>\$ 25,723,784</u>                | <u>\$ 211,184,151</u> | <u>\$ 13,657,644</u>       |

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

**Lorain County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2017

| <u>Functions/Programs</u>            | <u>Expenses</u>       | <u>Program Revenues</u>     |   |   |
|--------------------------------------|-----------------------|-----------------------------|---|---|
|                                      |                       | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| <b>Primary Government:</b>           |                       |                             |   |   |
| Governmental Activities              |                       |                             |   |   |
| General Government -                 |                       |                             |   |   |
| Legislative and Executive            | \$ 38,495,831         | \$ 24,646,611               | \$ 1,288,255                              | \$ 2,367,785                            |
| Judicial                             | 21,741,133            | 2,781,060                   | 625,706                                   | -                                       |
| Public Safety                        | 30,297,926            | 2,178,271                   | 3,897,001                                 | -                                       |
| Public Works                         | 15,015,191            | 539,614                     | 7,422,025                                 | 501,886                                 |
| Health                               | 22,247,885            | 2,557,178                   | 6,657,513                                 | -                                       |
| Human Services                       | 91,205,152            | 2,359,246                   | 42,776,658                                | -                                       |
| Economic Development and Assistance  | 2,211,969             | -                           | -   | -                                       |
| Interest on Long-term Debt           | 861,307               | -                           | -   | -                                       |
| Total Governmental Activities        | <u>222,076,394</u>    | <u>35,061,980</u>           | <u>62,667,158</u>                         | <u>2,869,671</u>                        |
| <b>Business-type Activities:</b>     |                       |                             |   |   |
| Sewer System                         | 2,850,438             | 2,402,925                   | -   | 30,635                                  |
| Lorain County Regional Airport       | 593,992               | 73,170                      | -   | 893,232                                 |
| Lorain County Transit                | 1,977,269             | 527,714                     | 1,010,600                                 | -                                       |
| Total Business-type Activities       | <u>5,421,699</u>      | <u>3,003,809</u>            | <u>1,010,600</u>                          | <u>923,867</u>                          |
| Total Primary Government             | <u>\$ 227,498,093</u> | <u>\$ 38,065,789</u>        | <u>\$ 63,677,758</u>                      | <u>\$ 3,793,538</u>                     |
| <b>Component Units:</b>              |                       |                             |   |   |
| Lorain County Port Authority         | \$ 2,373,676          | \$ 467,236                  | \$ 1,903,443                              | \$ -                                    |
| Murray Ridge Production Center, Inc. | 1,790,725             | 1,601,291                   | -   | -                                       |
| Lorain County Visitor's Bureau, Inc. | 509,022               | -                           | -   | -                                       |
| Total Component Units                | <u>\$ 4,673,423</u>   | <u>\$ 2,068,527</u>         | <u>\$ 1,903,443</u>                       | <u>\$ -</u>                             |

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

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

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

| <b>Primary Government</b>          |                                     |                       |                            |
|------------------------------------|-------------------------------------|-----------------------|----------------------------|
| <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>          | <b>Component<br/>Units</b> |
| \$ (10,193,180)                    |                                     | \$ (10,193,180)       |                            |
| (18,334,367)                       |                                     | (18,334,367)          |                            |
| (24,222,654)                       |                                     | (24,222,654)          |                            |
| (6,551,666)                        |                                     | (6,551,666)           |                            |
| (13,033,194)                       |                                     | (13,033,194)          |                            |
| (46,069,248)                       |                                     | (46,069,248)          |                            |
| (2,211,969)                        |                                     | (2,211,969)           |                            |
| (861,307)                          |                                     | (861,307)             |                            |
| <u>(121,477,585)</u>               |                                     | <u>(121,477,585)</u>  |                            |
| -                                  | \$ (416,878)                        | (416,878)             |                            |
| -                                  | 372,410                             | 372,410               |                            |
| -                                  | (438,955)                           | (438,955)             |                            |
| -                                  | (483,423)                           | (483,423)             |                            |
| <u>(121,477,585)</u>               | <u>(483,423)</u>                    | <u>(121,961,008)</u>  |                            |
|                                    |                                     |                       | \$ (2,997)                 |
|                                    |                                     |                       | (189,434)                  |
|                                    |                                     |                       | <u>(509,022)</u>           |
|                                    |                                     |                       | <u>(701,453)</u>           |
| 52,476,224                         | -                                   | 52,476,224            | -                          |
| 35,948,562                         | -                                   | 35,948,562            | -                          |
| -                                  | -                                   | -                     | 665,536                    |
| 13,889,467                         | -                                   | 13,889,467            | 587,924                    |
| 729,831                            | -                                   | 729,831               | 198,407                    |
| 11,900,317                         | 459,094                             | 12,359,411            | 230,228                    |
| (198,800)                          | 198,800                             | -                     | -                          |
| <u>114,745,601</u>                 | <u>657,894</u>                      | <u>115,403,495</u>    | <u>1,682,095</u>           |
| (6,731,984)                        | 174,471                             | (6,557,513)           | 980,642                    |
| 192,192,351                        | 25,549,313                          | 217,741,664           | 12,677,002                 |
| <u>\$ 185,460,367</u>              | <u>\$ 25,723,784</u>                | <u>\$ 211,184,151</u> | <u>\$ 13,657,644</u>       |

**Lorain County, Ohio**  
Balance Sheet  
Governmental Funds  
December 31, 2017

|   | <u>General</u>       | <u>Job &amp;<br/>Family<br/>Services</u> | <u>Children<br/>Services</u> |
|---|----------------------|--|------------------------------|
| <b>ASSETS</b>   |                      |  |                              |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 3,995,978         | \$ 3,029,770                             | \$ 17,423,857                |
| Cash with Fiscal Agent  | -                    | -  | -                            |
| Cash in Segregated Accounts   | 8,741                | -  | 77,368                       |
| Receivables   | 18,129,073           | 11,200,446                               | 14,462,146                   |
| Notes Receivable  | -                    | -  | -                            |
| Due from Other Funds  | 2,384,934            | 234,797                                  | -                            |
| Due from Component Units  | 397,137              | -  | -                            |
| Advances to Other Funds   | 13,183,745           | -  | -                            |
| Material and Supplies Inventory                                       | 191,796              | 19,311                                   | 4,477                        |
| Total Assets  | <u>\$ 38,291,404</u> | <u>\$ 14,484,324</u>                     | <u>\$ 31,967,848</u>         |
| <b>LIABILITIES</b>  |                      |  |                              |
| Payables  | \$ 2,541,609         | \$ 663,115                               | \$ 843,615                   |
| Due to Other Funds  | 2,000                | 42,856                                   | 71,917                       |
| Advance from Other Funds  | -                    | -  | -                            |
| Notes Payable   | -                    | -  | -                            |
| Total Liabilities   | <u>2,543,609</u>     | <u>705,971</u>                           | <u>915,532</u>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                      |  |                              |
| Unavailable Revenue   | 1,877,525            | 8,275,002                                | 3,064,293                    |
| Deferred Property Taxes   | 7,737,584            | -  | 10,385,903                   |
| Total Deferred Inflows of Resources                                   | <u>9,615,109</u>     | <u>8,275,002</u>                         | <u>13,450,196</u>            |
| <b>FUND BALANCES</b>  |                      |  |                              |
| Nonspendable  | 13,375,541           | 19,311                                   | 4,477                        |
| Restricted  | -                    | 5,484,040                                | 17,597,643                   |
| Committed   | -                    | -  | -                            |
| Assigned  | 6,905,088            | -  | -                            |
| Unassigned  | 5,852,057            | -  | -                            |
| Total Fund Balances   | <u>26,132,686</u>    | <u>5,503,351</u>                         | <u>17,602,120</u>            |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 38,291,404</u> | <u>\$ 14,484,324</u>                     | <u>\$ 31,967,848</u>         |

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

| <b>Community<br/>Mental<br/>Health</b> | <b>LCBDD</b>         | <b>Construction<br/>Projects</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|----------------------|----------------------------------|--|---|
| \$ 21,223,717                          | \$ 20,872,267        | \$ 14,380,679                    | \$ 46,029,372                              | \$ 126,955,640                          |
| -                                      | -                    | -                                | 469,172                                    | 469,172                                 |
| -                                      | -                    | -                                | 898,370                                    | 984,479                                 |
| 11,203,712                             | 23,346,164           | 1,946,913                        | 27,251,037                                 | 107,539,491                             |
| -                                      | -                    | -                                | 184,931                                    | 184,931                                 |
| 17,654                                 | 13,039               | -                                | 41,787                                     | 2,692,211                               |
| -                                      | -                    | -                                | -  | 397,137                                 |
| -                                      | -                    | -                                | 4,382,956                                  | 17,566,701                              |
| 1,695                                  | 213,136              | -                                | 985,863                                    | 1,416,278                               |
| <u>\$ 32,446,778</u>                   | <u>\$ 44,444,606</u> | <u>\$ 16,327,592</u>             | <u>\$ 80,243,488</u>                       | <u>\$ 258,206,040</u>                   |
| <br>                                   |                      |                                  |  |   |
| \$ 845,820                             | \$ 2,179,633         | \$ 1,000,867                     | \$ 2,855,717                               | \$ 10,930,376                           |
| -                                      | 49,755               | 650,000                          | 969,708                                    | 1,786,236                               |
| -                                      | -                    | 14,322,981                       | 902,005                                    | 15,224,986                              |
| -                                      | -                    | 16,350,000                       | 150,000                                    | 16,500,000                              |
| <u>845,820</u>                         | <u>2,229,388</u>     | <u>32,323,848</u>                | <u>4,877,430</u>                           | <u>44,441,598</u>                       |
| <br>                                   |                      |                                  |  |   |
| 665,758                                | 1,158,369            | 1,946,913                        | 15,256,776                                 | 32,244,636                              |
| 10,060,080                             | 19,213,774           | -                                | 6,012,927                                  | 53,410,268                              |
| <u>10,725,838</u>                      | <u>20,372,143</u>    | <u>1,946,913</u>                 | <u>21,269,703</u>                          | <u>85,654,904</u>                       |
| <br>                                   |                      |                                  |  |   |
| 1,695                                  | 213,136              | -                                | 985,863                                    | 14,600,023                              |
| 20,873,425                             | 21,629,939           | -                                | 53,107,941                                 | 118,692,988                             |
| -                                      | -                    | -                                | 243,326                                    | 243,326                                 |
| -                                      | -                    | -                                | -  | 6,905,088                               |
| -                                      | -                    | (17,943,169)                     | (240,775)                                  | (12,331,887)                            |
| <u>20,875,120</u>                      | <u>21,843,075</u>    | <u>(17,943,169)</u>              | <u>54,096,355</u>                          | <u>128,109,538</u>                      |
| <br>                                   |                      |                                  |  |   |
| <u>\$ 32,446,778</u>                   | <u>\$ 44,444,606</u> | <u>\$ 16,327,592</u>             | <u>\$ 80,243,488</u>                       | <u>\$ 258,206,040</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, 2017

|  |                    |                              |
|--|--------------------|------------------------------|
| Total governmental funds balances  |                    | \$ 128,109,538               |
| 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.  |                    | 134,961,878                  |
| 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.  |                    | (18,231,532)                 |
| Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds.  |                    | 32,244,636                   |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.   |                    | (21,560,511)                 |
| The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/ outflows are not reported in the funds.   |                    |                              |
| Deferred Outflows - Pension  | 52,247,794         |                              |
| Net Pension Liability  | (135,705,509)      |                              |
| Deferred Inflows - Pension   | <u>(4,109,425)</u> | (87,567,140)                 |
| Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. |                    | <u>17,503,498</u>            |
| Net position of governmental activities  |                    | <u><u>\$ 185,460,367</u></u> |

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017

|  | <u>General</u>       | <u>Job &amp;<br/>Family<br/>Services</u> | <u>Children<br/>Services</u> | <u>Community<br/>Mental<br/>Health</u> |
|--|----------------------|--|------------------------------|--|
| <b>REVENUES</b>  |                      |  |                              |  |
| Property Taxes   | \$ 8,145,544         | \$ -                                     | \$ 9,952,413                 | \$ 9,825,057                           |
| Sales Tax  | 26,114,512           | -  | -                            | -                                      |
| Charges for Services   | 5,331,506            | -  | -                            | 1,221,450                              |
| Licenses, Permits and Fees                                   | 10,361,919           | -  | -                            | -                                      |
| Fines and Forfeitures  | 838,018              | -  | -                            | -                                      |
| Special Assessments  | -                    | -  | -                            | -                                      |
| Intergovernmental Revenue                                    | 10,841,587           | 13,825,229                               | 8,955,112                    | 3,471,444                              |
| Interest Income  | 1,811,767            | -  | -                            | -                                      |
| Miscellaneous Revenue  | 983,268              | 914,398                                  | 69,230                       | 138,878                                |
| Total Revenues   | <u>64,428,121</u>    | <u>14,739,627</u>                        | <u>18,976,755</u>            | <u>14,656,829</u>                      |
| <b>EXPENDITURES</b>  |                      |  |                              |  |
| Current:   |                      |  |                              |  |
| General Government:  |                      |  |                              |  |
| Legislative and Executive                                    | 25,905,826           | -  | -                            | -                                      |
| Judicial   | 16,301,076           | -  | -                            | -                                      |
| Public Safety  | 6,435,783            | -  | -                            | -                                      |
| Public Works   | 66,612               | -  | -                            | -                                      |
| Health   | 5,609                | -  | -                            | 14,158,649                             |
| Human Services   | 2,295,035            | 14,746,686                               | 15,883,606                   | -                                      |
| Economic Development and Assistance                          | -                    | -  | -                            | -                                      |
| Debt Service:  |                      |  |                              |  |
| Principal Paid   | -                    | -  | -                            | -                                      |
| Interest Paid  | -                    | -  | -                            | -                                      |
| Capital Outlay   | 471,463              | -  | -                            | -                                      |
| Total Expenditures   | <u>51,481,404</u>    | <u>14,746,686</u>                        | <u>15,883,606</u>            | <u>14,158,649</u>                      |
| Excess (Deficiency) of Revenues Over<br>(Under) Expenditures | <u>12,946,717</u>    | <u>(7,059)</u>                           | <u>3,093,149</u>             | <u>498,180</u>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                      |  |                              |  |
| Transfers In   | 140,276              | 915,065                                  | 500,000                      | -                                      |
| Transfers Out  | (4,563,045)          | (500,000)                                | -                            | -                                      |
| Issuance of Debt   | -                    | -  | -                            | -                                      |
| Premium on Debt Issuance                                     | -                    | -  | -                            | -                                      |
| Total Other Financing Sources (Uses)                         | <u>(4,422,769)</u>   | <u>415,065</u>                           | <u>500,000</u>               | <u>-</u>                               |
| Net Change in Fund Balances                                  | 8,523,948            | 408,006                                  | 3,593,149                    | 498,180                                |
| Fund Balances at Beginning of Year                           | 17,612,828           | 5,090,269                                | 14,009,587                   | 20,376,940                             |
| Increase (Decrease) in Reserve<br>for Inventory              | <u>(4,090)</u>       | <u>5,076</u>                             | <u>(616)</u>                 | <u>-</u>                               |
| Fund Balances at End of Year                                 | <u>\$ 26,132,686</u> | <u>\$ 5,503,351</u>                      | <u>\$ 17,602,120</u>         | <u>\$ 20,875,120</u>                   |

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



| <b>LCBDD</b>         | <b>Construction<br/>Projects</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|----------------------|----------------------------------|--|---|
| \$ 18,795,841        | \$ -                             | \$ 5,757,369                               | \$ 52,476,224                           |
| -                    | -                                | 9,834,050                                  | 35,948,562                              |
| 820,423              | -                                | 7,213,065                                  | 14,586,444                              |
| -                    | 372,200                          | 5,065,123                                  | 15,799,242                              |
| -                    | -                                | 1,132,041                                  | 1,970,059                               |
| -                    | -                                | 251,775                                    | 251,775                                 |
| 13,364,331           | 6,428,030                        | 28,858,960                                 | 85,744,693                              |
| -                    | -                                | 23,064                                     | 1,834,831                               |
| 1,195,567            | 98,232                           | 2,268,176                                  | 5,667,749                               |
| <u>34,176,162</u>    | <u>6,898,462</u>                 | <u>60,403,623</u>                          | <u>214,279,579</u>                      |
| -                    | -                                | 5,456,631                                  | 31,362,457                              |
| -                    | -                                | 1,178,589                                  | 17,479,665                              |
| -                    | -                                | 22,401,758                                 | 28,837,541                              |
| -                    | -                                | 9,133,846                                  | 9,200,458                               |
| -                    | -                                | 8,289,158                                  | 22,453,416                              |
| 34,051,376           | -                                | 9,934,037                                  | 76,910,740                              |
| -                    | -                                | 2,179,076                                  | 2,179,076                               |
| -                    | -                                | 1,352,368                                  | 1,352,368                               |
| -                    | 363,400                          | 711,715                                    | 1,075,115                               |
| -                    | 12,981,696                       | -  | 13,453,159                              |
| <u>34,051,376</u>    | <u>13,345,096</u>                | <u>60,637,178</u>                          | <u>204,303,995</u>                      |
| <u>124,786</u>       | <u>(6,446,634)</u>               | <u>(233,555)</u>                           | <u>9,975,584</u>                        |
| -                    | 386,200                          | 3,635,748                                  | 5,577,289                               |
| -                    | (50,175)                         | (662,869)                                  | (5,776,089)                             |
| -                    | 5,290,000                        | 175,000                                    | 5,465,000                               |
| -                    | -                                | 238,113                                    | 238,113                                 |
| <u>-</u>             | <u>5,626,025</u>                 | <u>3,385,992</u>                           | <u>5,504,313</u>                        |
| 124,786              | (820,609)                        | 3,152,437                                  | 15,479,897                              |
| 21,659,784           | (17,122,560)                     | 50,731,613                                 | 112,358,461                             |
| <u>58,505</u>        | <u>-</u>                         | <u>212,305</u>                             | <u>271,180</u>                          |
| <u>\$ 21,843,075</u> | <u>\$ (17,943,169)</u>           | <u>\$ 54,096,355</u>                       | <u>\$ 128,109,538</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, 2017

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

|   |                              |
|---|------------------------------|
| Net change in fund balance - total governmental funds   | \$ 15,479,897                |
| 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.  | (596,660)                    |
| 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.   | 5,213,084                    |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.   | (1,505,415)                  |
| Governmental funds report the disposal of assets to the extent proceeds are received from the sale. However, in the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of loss on the disposal of capital assets.  | (290,494)                    |
| 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. | (4,234,977)                  |
| Expenses related to changes in inventory not included with governmental activities.   | 271,180                      |
| Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.   | 10,029,284                   |
| Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the Statement of Activities.   | (26,273,563)                 |
| Net revenue of certain activities of internal service funds is reported with governmental activities.   | <u>(4,824,320)</u>           |
| Change in net position of governmental activities   | <u><u>\$ (6,731,984)</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, 2017

|  | Original<br>Budget  | Final<br>Budget     | Actual              | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>  |                     |                     |                     |                     |                                |   |
| Property Taxes   | \$ 7,657,272        | \$ 8,145,544        | \$ 8,145,544        | \$ -                | \$ 8,145,544                   | \$ -  |
| Sales Tax  | 24,200,000          | 24,849,817          | 24,849,817          | -                   | 24,849,817                     | -   |
| Charges for Services   | 3,434,000           | 3,118,789           | 3,118,789           | -                   | 3,118,789                      | -   |
| Licenses, Permits and Fees   | 8,603,369           | 10,263,876          | 10,291,027          | -                   | 10,291,027                     | 27,151  |
| Fines and Forfeitures  | 800,000             | 847,671             | 847,671             | -                   | 847,671                        | -   |
| Intergovernmental Revenue  | 9,222,021           | 8,760,141           | 8,826,189           | -                   | 8,826,189                      | 66,048  |
| Interest Income  | 1,500,375           | 2,132,293           | 2,132,293           | -                   | 2,132,293                      | -   |
| Miscellaneous Revenue  | 272,875             | 964,758             | 964,758             | -                   | 964,758                        | -   |
| <b>Total Revenues</b>  | <b>55,689,912</b>   | <b>59,082,889</b>   | <b>59,176,088</b>   | <b>-</b>            | <b>59,176,088</b>              | <b>93,199</b>   |
| <b>Expenditures</b>  |                     |                     |                     |                     |                                |   |
| Current:   |                     |                     |                     |                     |                                |   |
| General Government:  |                     |                     |                     |                     |                                |   |
| Legislative and Executive  | 25,521,478          | 28,187,854          | 24,675,438          | 575,901             | 25,251,339                     | 2,936,515   |
| Judicial   | 10,559,878          | 16,958,945          | 16,474,589          | 133,925             | 16,608,514                     | 350,431   |
| Public Safety  | 3,999,539           | 6,827,184           | 6,440,345           | 30,010              | 6,470,355                      | 356,829   |
| Public Works   | 30,920              | 66,744              | 66,358              | -                   | 66,358                         | 386   |
| Health   | 4,000               | 4,000               | -                   | -                   | -                              | 4,000   |
| Human Services   | 1,722,061           | 2,417,961           | 2,264,831           | 53,485              | 2,318,316                      | 99,645  |
| Capital Outlay   | 559,147             | 646,582             | 471,463             | 100,613             | 572,076                        | 74,506  |
| Intergovernmental  | 3,400               | 3,400               | 2,736               | -                   | 2,736                          | 664   |
| <b>Total Expenditures</b>  | <b>42,400,423</b>   | <b>55,112,670</b>   | <b>50,395,760</b>   | <b>893,934</b>      | <b>51,289,694</b>              | <b>3,822,976</b>  |
| <b>Excess of Revenues<br/>Over Expenditures</b>  | <b>13,289,489</b>   | <b>3,970,219</b>    | <b>8,780,328</b>    | <b>(893,934)</b>    | <b>7,886,394</b>               | <b>3,916,175</b>  |
| <b>Other Financing Sources (Uses)</b>  |                     |                     |                     |                     |                                |   |
| Transfers In   | 776,111             | 540,276             | 540,276             | -                   | 540,276                        | -   |
| Transfers Out  | (18,628,414)        | (4,847,996)         | (4,563,045)         | -                   | (4,563,045)                    | 284,951   |
| Advances In  | 250,000             | 1,169,201           | 1,169,201           | -                   | 1,169,201                      | -   |
| Advances Out   | (50,000)            | (2,945,081)         | (2,945,081)         | -                   | (2,945,081)                    | -   |
| <b>Total Other Financing (Uses)</b>  | <b>(17,652,303)</b> | <b>(6,083,600)</b>  | <b>(5,798,649)</b>  | <b>-</b>            | <b>(5,798,649)</b>             | <b>284,951</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenditures<br>and Other Financing Uses | (4,362,814)         | (2,113,381)         | 2,981,679           | <u>\$ (893,934)</u> | <u>\$ 2,087,745</u>            | <u>\$ 4,201,126</u>                                     |
| Fund Balance at Beginning of Year  | 4,671,722           | 4,671,722           | 4,671,722           |                     |                                |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 308,908</b>   | <b>\$ 2,558,341</b> | <b>\$ 7,653,401</b> |                     |                                |   |

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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                     |   |   |
| Intergovernmental Revenue  | \$ 14,979,500              | \$ 12,781,705           | \$ 12,781,705       | \$ -                | \$ 12,781,705                           | \$ -  |
| Miscellaneous Revenue  | 180,000                    | 917,078                 | 917,078             | -                   | 917,078                                 | -   |
| <b>Total Revenues</b>  | <b>15,159,500</b>          | <b>13,698,783</b>       | <b>13,698,783</b>   | <b>-</b>            | <b>13,698,783</b>                       | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| Human Services:  |                            |                         |                     |                     |   |   |
| Salaries and Wages   | 7,681,450                  | 7,731,450               | 7,155,144           | -                   | 7,155,144                               | 576,306   |
| Fringe Benefits  | 4,441,995                  | 3,244,557               | 3,061,770           | -                   | 3,061,770                               | 182,787   |
| Material and Supplies  | 328,500                    | 353,500                 | 245,451             | -                   | 245,451                                 | 108,049   |
| Equipment  | 131,000                    | 159,000                 | 76,348              | 4,406               | 80,754                                  | 78,246  |
| Contractual Services   | 3,395,687                  | 4,959,074               | 3,393,248           | 54,162              | 3,447,410                               | 1,511,664   |
| Capital Outlay   | 5,000                      | 5,000                   | -                   | -                   | -                                       | 5,000   |
| Fees   | 111,000                    | 113,000                 | 109,710             | -                   | 109,710                                 | 3,290   |
| Other  | 76,000                     | 899,000                 | 817,294             | 1,768               | 819,062                                 | 79,938  |
| <b>Total Expenditures</b>  | <b>16,170,632</b>          | <b>17,464,581</b>       | <b>14,858,965</b>   | <b>60,336</b>       | <b>14,919,301</b>                       | <b>2,545,280</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures   | (1,011,132)                | (3,765,798)             | (1,160,182)         | (60,336)            | (1,220,518)                             | 2,545,280   |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                     |                     |   |   |
| Transfers In   | 1,001,412                  | 915,065                 | 915,065             | -                   | 915,065                                 | -   |
| Transfers Out  | (500,000)                  | (500,000)               | (500,000)           | -                   | (500,000)                               | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>501,412</b>             | <b>415,065</b>          | <b>415,065</b>      | <b>-</b>            | <b>415,065</b>                          | <b>-</b>  |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under)<br>Expenditures and Other Financing (Uses) | (509,720)                  | (3,350,733)             | (745,117)           | <u>\$ (60,336)</u>  | <u>\$ (805,453)</u>                     | <u>\$ 2,545,280</u>   |
| Fund Balance at Beginning of Year  | 3,774,887                  | 3,774,887               | 3,774,887           |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 3,265,167</b>        | <b>\$ 424,154</b>       | <b>\$ 3,029,770</b> |                     |   |   |

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, 2017

|   | <u>Original<br/>Budget</u>  | <u>Final<br/>Budget</u>     | <u>Actual</u>               | <u>Encumbrances</u>     | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------|---|---|
| <b>Revenues</b>   |                             |                             |                             |                         |   |   |
| Property Taxes  | \$ 9,297,852                | \$ 9,952,413                | \$ 9,952,413                | \$ -                    | \$ 9,952,413                            | \$ -  |
| Intergovernmental Revenue   | 8,328,139                   | 9,340,115                   | 9,340,249                   | -                       | 9,340,249                               | 134   |
| Miscellaneous Revenue   | 19,084                      | 75,229                      | 75,230                      | -                       | 75,230                                  | 1   |
| <b>Total Revenues</b>   | <b><u>17,645,075</u></b>    | <b><u>19,367,757</u></b>    | <b><u>19,367,892</u></b>    | <b><u>-</u></b>         | <b><u>19,367,892</u></b>                | <b><u>135</u></b>   |
| <b>Expenditures</b>   |                             |                             |                             |                         |   |   |
| Current:  |                             |                             |                             |                         |   |   |
| Human Services:   |                             |                             |                             |                         |   |   |
| Salaries and Wages  | 7,742,069                   | 7,629,569                   | 7,234,795                   | -                       | 7,234,795                               | 394,774   |
| Fringe Benefits   | 3,517,820                   | 3,537,320                   | 2,610,676                   | -                       | 2,610,676                               | 926,644   |
| Material and Supplies   | 179,329                     | 212,263                     | 200,037                     | 2,160                   | 202,197                                 | 10,066  |
| Equipment   | 103,298                     | 75,623                      | 66,227                      | 2,710                   | 68,937                                  | 6,686   |
| Contractual Services  | 5,342,645                   | 5,377,331                   | 4,877,998                   | 281,988                 | 5,159,986                               | 217,345   |
| Fees  | 474,671                     | 377,671                     | 377,161                     | -                       | 377,161                                 | 510   |
| Other   | 332,688                     | 407,237                     | 382,065                     | -                       | 382,065                                 | 25,172  |
| <b>Total Expenditures</b>   | <b><u>17,692,520</u></b>    | <b><u>17,617,014</u></b>    | <b><u>15,748,959</u></b>    | <b><u>286,858</u></b>   | <b><u>16,035,817</u></b>                | <b><u>1,581,197</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures        | (47,445)                    | 1,750,743                   | 3,618,933                   | (286,858)               | 3,332,075                               | 1,581,332   |
| <b>Other Financing Sources</b>                                      |                             |                             |                             |                         |   |   |
| Transfers In  | 150,000                     | 500,000                     | 500,000                     | -                       | 500,000                                 | -   |
| Excess of Revenues and Other<br>Financing Sources Over Expenditures | 102,555                     | 2,250,743                   | 4,118,933                   | <b><u>(286,858)</u></b> | <b><u>3,832,075</u></b>                 | <b><u>1,581,332</u></b>   |
| Fund Balance at Beginning of Year                                   | <u>12,816,392</u>           | <u>12,816,392</u>           | <u>12,816,392</u>           |                         |   |   |
| <b>Fund Balance at End of Year</b>                                  | <b><u>\$ 12,918,947</u></b> | <b><u>\$ 15,067,135</u></b> | <b><u>\$ 16,935,325</u></b> |                         |   |   |

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, 2017

|  | <u>Original<br/>Budget</u>  | <u>Final<br/>Budget</u>     | <u>Actual</u>               | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|---|---|
| <b>Revenues</b>  |                             |                             |                             |                       |   |   |
| Property Taxes   | \$ 9,217,615                | \$ 9,825,057                | \$ 9,825,057                | \$ -                  | \$ 9,825,057                            | \$ -  |
| Charges for Services   | 1,316,922                   | 1,221,450                   | 1,221,450                   | -                     | 1,221,450                               | -   |
| Intergovernmental Revenue                                    | 3,274,100                   | 3,604,231                   | 3,604,231                   | -                     | 3,604,231                               | -   |
| Miscellaneous Revenue  | 98,000                      | 139,784                     | 139,784                     | -                     | 139,784                                 | -   |
| <b>Total Revenues</b>  | <b><u>13,906,637</u></b>    | <b><u>14,790,522</u></b>    | <b><u>14,790,522</u></b>    | <b><u>-</u></b>       | <b><u>14,790,522</u></b>                | <b><u>-</u></b>   |
| <b>Expenditures</b>  |                             |                             |                             |                       |   |   |
| Current:   |                             |                             |                             |                       |   |   |
| Health:  |                             |                             |                             |                       |   |   |
| Salaries and Wages   | 1,076,362                   | 1,076,362                   | 950,188                     | -                     | 950,188                                 | 126,174   |
| Fringe Benefits  | 418,868                     | 418,868                     | 315,396                     | -                     | 315,396                                 | 103,472   |
| Material and Supplies  | 77,842                      | 82,149                      | 53,736                      | -                     | 53,736                                  | 28,413  |
| Equipment  | 34,400                      | 40,900                      | 26,420                      | -                     | 26,420                                  | 14,480  |
| Contractual Services   | 17,688,687                  | 17,856,654                  | 12,517,934                  | 952,787               | 13,470,721                              | 4,385,933   |
| Capital Outlay   | 64,825                      | 64,825                      | 26,000                      | -                     | 26,000                                  | 38,825  |
| Other  | 470,100                     | 480,212                     | 304,024                     | -                     | 304,024                                 | 176,188   |
| <b>Total Expenditures</b>                                    | <b><u>19,831,084</u></b>    | <b><u>20,019,970</u></b>    | <b><u>14,193,698</u></b>    | <b><u>952,787</u></b> | <b><u>15,146,485</u></b>                | <b><u>4,873,485</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (5,924,447)                 | (5,229,448)                 | 596,824                     | <u>\$ (952,787)</u>   | <u>\$ (355,963)</u>                     | <u>\$ 4,873,485</u>   |
| Fund Balance at Beginning of Year                            | <u>20,153,687</u>           | <u>20,153,687</u>           | <u>20,153,687</u>           |                       |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 14,229,240</u></b> | <b><u>\$ 14,924,239</u></b> | <b><u>\$ 20,750,511</u></b> |                       |   |   |

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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|----------------------|-----------------------|---|---|
| <b>Revenues</b>  |                            |                         |                      |                       |   |   |
| Property Taxes   | \$ 17,647,216              | \$ 18,795,841           | \$ 18,795,841        | \$ -                  | \$ 18,795,841                           | \$ -  |
| Charges for Services   | 914,000                    | 834,047                 | 834,047              | -                     | 834,047                                 | -   |
| Intergovernmental Revenue  | 11,341,102                 | 11,530,382              | 11,530,382           | -                     | 11,530,382                              | -   |
| Miscellaneous Revenue  | 1,409,000                  | 1,182,528               | 1,182,528            | -                     | 1,182,528                               | -   |
| <b>Total Revenues</b>  | <b>31,311,318</b>          | <b>32,342,798</b>       | <b>32,342,798</b>    | <b>-</b>              | <b>32,342,798</b>                       | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                      |                       |   |   |
| Current:   |                            |                         |                      |                       |   |   |
| Human Services:  |                            |                         |                      |                       |   |   |
| Salaries and Wages   | 16,980,000                 | 17,026,000              | 15,587,277           | -                     | 15,587,277                              | 1,438,723   |
| Fringe Benefits  | 9,294,501                  | 9,871,722               | 8,523,631            | 28,190                | 8,551,821                               | 1,319,901   |
| Material and Supplies  | 664,418                    | 717,055                 | 460,774              | 35,665                | 496,439                                 | 220,616   |
| Equipment  | 589,509                    | 589,771                 | 306,499              | 198,435               | 504,934                                 | 84,837  |
| Contractual Services   | 8,002,038                  | 8,341,593               | 5,907,028            | 1,159,468             | 7,066,496                               | 1,275,097   |
| Capital Outlay   | 62,000                     | 42,000                  | 5,775                | -                     | 5,775                                   | 36,225  |
| Fees   | 255,000                    | 149,800                 | 119,305              | -                     | 119,305                                 | 30,495  |
| Other  | 2,745,082                  | 4,494,354               | 3,264,608            | 50,382                | 3,314,990                               | 1,179,364   |
| <b>Total Expenditures</b>  | <b>38,592,548</b>          | <b>41,232,295</b>       | <b>34,174,897</b>    | <b>1,472,140</b>      | <b>35,647,037</b>                       | <b>5,585,258</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                               | (7,281,230)                | (8,889,497)             | (1,832,099)          | (1,472,140)           | (3,304,239)                             | 5,585,258   |
| <b>Other Financing (Uses)</b>  |                            |                         |                      |                       |   |   |
| Transfers Out  | -                          | (3,000,000)             | -                    | -                     | -                                       | 3,000,000   |
| (Deficiency) of Revenues (Under)<br>Expenditures and Other Financing (Sources) | (7,281,230)                | (11,889,497)            | (1,832,099)          | <u>\$ (1,472,140)</u> | <u>\$ (3,304,239)</u>                   | <u>\$ 8,585,258</u>   |
| Fund Balance at Beginning of Year  | 21,800,588                 | 21,800,588              | 21,800,588           |                       |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 14,519,358</b>       | <b>\$ 9,911,091</b>     | <b>\$ 19,968,489</b> |                       |   |   |

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, 2017

|  | Business-type Activities |                                |                       | Governmental Activities |                        |
|--|--------------------------|--------------------------------|-----------------------|-------------------------|------------------------|
|  | Sewer System             | Lorain County Regional Airport | Nonmajor Transit Fund | Total Enterprise Funds  | Internal Service Funds |
| <b>ASSETS</b>  |                          |                                |                       |                         |                        |
| Current Assets:  |                          |                                |                       |                         |                        |
| Equity in Pooled Cash, Cash Equivalents and Investments                  | \$ 3,637,161             | \$ 519,584                     | \$ 101,302            | \$ 4,258,047            | \$ 20,779,292          |
| Cash and Cash Equivalents in Segregated Accounts                         | -                        | -                              | 4,353                 | 4,353                   | -                      |
| Receivables, Net of Allowance  | 3,457,852                | 152,782                        | 250,871               | 3,861,505               | 159,344                |
| Due from Other Funds   | -                        | -                              | 42,856                | 42,856                  | 41,782                 |
| Inventory  | 30,937                   | -                              | -                     | 30,937                  | -                      |
| <b>Total Current Assets</b>  | <b>7,125,950</b>         | <b>672,366</b>                 | <b>399,382</b>        | <b>8,197,698</b>        | <b>20,980,418</b>      |
| Noncurrent Assets:   |                          |                                |                       |                         |                        |
| Capital Assets, Nondepreciable:  |                          |                                |                       |                         |                        |
| Land   | 150,431                  | 4,479,800                      | -                     | 4,630,231               | -                      |
| Construction In Progress   | 1,072,931                | 2,986,172                      | -                     | 4,059,103               | -                      |
| Capital Assets, Net of Depreciation:                                     |                          |                                |                       |                         |                        |
| Buildings, Structures and Improvements                                   | -                        | 5,187,193                      | 347,617               | 5,534,810               | -                      |
| Vehicles   | 107,855                  | 148,933                        | 359,039               | 615,827                 | -                      |
| Machinery & Equipment  | 39,314                   | -                              | 9,050                 | 48,364                  | -                      |
| Sewer Plant  | 3,324,261                | -                              | -                     | 3,324,261               | -                      |
| Sewer Lines  | 12,895,868               | -                              | -                     | 12,895,868              | -                      |
| Water Lines  | 320,891                  | -                              | -                     | 320,891                 | -                      |
| <b>Total Noncurrent Assets</b>   | <b>17,911,551</b>        | <b>12,802,098</b>              | <b>715,706</b>        | <b>31,429,355</b>       | <b>-</b>               |
| <b>Total Assets</b>  | <b>25,037,501</b>        | <b>13,474,464</b>              | <b>1,115,088</b>      | <b>39,627,053</b>       | <b>20,980,418</b>      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                    |                          |                                |                       |                         |                        |
| Deferred Amount on Refunding   | 761,468                  | -                              | -                     | 761,468                 | -                      |
| Pension  | 227,177                  | -                              | 69,491                | 296,668                 | -                      |
|  | 988,645                  | -                              | 69,491                | 1,058,136               | -                      |
| <b>Total Assets and Deferred Outflows of Resources</b>                   | <b>\$ 26,026,146</b>     | <b>\$ 13,474,464</b>           | <b>\$ 1,184,579</b>   | <b>\$ 40,685,189</b>    | <b>\$ 20,980,418</b>   |
| <b>LIABILITIES</b>   |                          |                                |                       |                         |                        |
| Current Liabilities:   |                          |                                |                       |                         |                        |
| Payables   | \$ 652,183               | \$ 82,206                      | \$ 4,929              | \$ 739,318              | \$ 3,476,920           |
| Compensated Absences - Current   | 2,322                    | -                              | 1,286                 | 3,608                   | -                      |
| Due to Other Funds   | 612,046                  | -                              | 378,567               | 990,613                 | -                      |
| Accrued Interest   | 19,351                   | -                              | -                     | 19,351                  | -                      |
| OWDA Loan - Current  | 42,049                   | -                              | -                     | 42,049                  | -                      |
| OPWC Loan - Current  | 9,223                    | -                              | -                     | 9,223                   | -                      |
| Notes Payable  | 2,635,000                | -                              | -                     | 2,635,000               | -                      |
| General Obligation Bonds - Current                                       | 265,000                  | -                              | -                     | 265,000                 | -                      |
| <b>Total Current Liabilities</b>   | <b>4,237,174</b>         | <b>82,206</b>                  | <b>384,782</b>        | <b>4,704,162</b>        | <b>3,476,920</b>       |
| Noncurrent Liabilities:  |                          |                                |                       |                         |                        |
| Compensated Absences   | 33,885                   | -                              | 20,823                | 54,708                  | -                      |
| OWDA Loan  | 626,079                  | -                              | -                     | 626,079                 | -                      |
| OPWC Loan  | 69,626                   | -                              | -                     | 69,626                  | -                      |
| Advances from Other Funds  | 1,460,124                | 87,591                         | 794,000               | 2,341,715               | -                      |
| General Obligation Bonds   | 6,495,000                | -                              | -                     | 6,495,000               | -                      |
| Net Pension Liability  | 532,920                  | -                              | 133,230               | 666,150                 | -                      |
| <b>Total Noncurrent Liabilities</b>                                      | <b>9,217,634</b>         | <b>87,591</b>                  | <b>948,053</b>        | <b>10,253,278</b>       | <b>-</b>               |
| <b>Total Liabilities</b>   | <b>13,454,808</b>        | <b>169,797</b>                 | <b>1,332,835</b>      | <b>14,957,440</b>       | <b>3,476,920</b>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                          |                                |                       |                         |                        |
| Pension  | 3,172                    | -                              | 793                   | 3,965                   | -                      |
| <b>NET POSITION</b>  |                          |                                |                       |                         |                        |
| Net Investment in Capital Assets   | 8,531,042                | 12,802,098                     | 715,706               | 22,048,846              | -                      |
| Unrestricted   | 4,037,124                | 502,569                        | (864,755)             | 3,674,938               | 17,503,498             |
| <b>Total Net Position</b>  | <b>12,568,166</b>        | <b>13,304,667</b>              | <b>(149,049)</b>      | <b>25,723,784</b>       | <b>17,503,498</b>      |
| <b>Total Liabilities, Deferred Inflows of Resources and Net Position</b> | <b>\$ 26,026,146</b>     | <b>\$ 13,474,464</b>           | <b>\$ 1,184,579</b>   | <b>\$ 40,685,189</b>    | <b>\$ 20,980,418</b>   |

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, 2017

|   | <b>Business-type Activities</b> |                                       |                              | <b>Governmental Activities</b> |                               |
|---|---------------------------------|---------------------------------------|------------------------------|--------------------------------|-------------------------------|
|   | <b>Sewer System</b>             | <b>Lorain County Regional Airport</b> | <b>Nonmajor Transit Fund</b> | <b>Total Enterprise Funds</b>  | <b>Internal Service Funds</b> |
| Operating Revenues:                                     |                                 |                                       |                              |                                |                               |
| Charges for Services                                    | \$ 2,402,925                    | \$ 73,170                             | \$ 527,714                   | \$ 3,003,809                   | \$ 28,344,001                 |
| Miscellaneous Revenue                                   | 157,880                         | 231,485                               | 47,980                       | 437,345                        | 150,532                       |
| <b>Total Operating Revenues</b>                         | <b>2,560,805</b>                | <b>304,655</b>                        | <b>575,694</b>               | <b>3,441,154</b>               | <b>28,494,533</b>             |
| Operating Expenses:                                     |                                 |                                       |                              |                                |                               |
| Contract Services                                       | 932,515                         | 141,160                               | 1,767,941                    | 2,841,616                      | 1,301,295                     |
| Personal Services                                       | 341,638                         | -                                     | 52,870                       | 394,508                        | 105,825                       |
| Fringe Benefits   | 211,477                         | -                                     | 48,781                       | 260,258                        | 20,946                        |
| Depreciation  | 499,245                         | 395,437                               | 87,120                       | 981,802                        | -                             |
| Claims Expense  | -                               | -                                     | -                            | -                              | 31,889,441                    |
| Materials and Supplies                                  | 98,057                          | 51,734                                | 2,060                        | 151,851                        | 991                           |
| Miscellaneous   | 334,855                         | 5,661                                 | 18,497                       | 359,013                        | 355                           |
| <b>Total Operating Expenses</b>                         | <b>2,417,787</b>                | <b>593,992</b>                        | <b>1,977,269</b>             | <b>4,989,048</b>               | <b>33,318,853</b>             |
| <b>Operating Income/(Loss)</b>                          | <b>143,018</b>                  | <b>(289,337)</b>                      | <b>(1,401,575)</b>           | <b>(1,547,894)</b>             | <b>(4,824,320)</b>            |
| Nonoperating Revenues (Expenses):                       |                                 |                                       |                              |                                |                               |
| Grants and Contributions                                | -                               | -                                     | 1,010,600                    | 1,010,600                      | -                             |
| Premium on Debt Issuance                                | 21,749                          | -                                     | -                            | 21,749                         | -                             |
| Interest and Fiscal Charges                             | (432,651)                       | -                                     | -                            | (432,651)                      | -                             |
| <b>Total Nonoperating Revenues (Expenses)</b>           | <b>(410,902)</b>                | <b>-</b>                              | <b>1,010,600</b>             | <b>599,698</b>                 | <b>-</b>                      |
| <b>Income (Loss) Before Contributions and Transfers</b> | <b>(267,884)</b>                | <b>(289,337)</b>                      | <b>(390,975)</b>             | <b>(948,196)</b>               | <b>(4,824,320)</b>            |
| Capital Contributions                                   | 30,635                          | 893,232                               | -                            | 923,867                        | -                             |
| Transfers In  | 98,800                          | 50,000                                | 50,000                       | 198,800                        | -                             |
| <b>Change in Net Position</b>                           | <b>(138,449)</b>                | <b>653,895</b>                        | <b>(340,975)</b>             | <b>174,471</b>                 | <b>(4,824,320)</b>            |
| <b>Net Position at Beginning of Year</b>                | <b>12,706,615</b>               | <b>12,650,772</b>                     | <b>191,926</b>               | <b>25,549,313</b>              | <b>22,327,818</b>             |
| <b>Net Position at End of Year</b>                      | <b>\$ 12,568,166</b>            | <b>\$13,304,667</b>                   | <b>\$ (149,049)</b>          | <b>\$ 25,723,784</b>           | <b>\$ 17,503,498</b>          |

**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, 2017

|  | Business-type Activities |   |                             |                              | Governmental<br>Activities   |
|--|--------------------------|---|-----------------------------|------------------------------|------------------------------|
|  | Sewer<br>System          | Lorain<br>County<br>Regional<br>Airport | Nonmajor<br>Transit<br>Fund | Total<br>Enterprise<br>Funds | Internal<br>Service<br>Funds |
| <b>Cash Flows from Operating Activities:</b>                         |                          |   |                             |                              |                              |
| Cash Received from Customers   | \$ 3,171,563             | \$ 71,170                               | \$ 558,079                  | \$ 3,800,812                 | \$ 28,409,363                |
| Cash Paid to Suppliers   | (423,287)                | (123,302)                               | (1,713,771)                 | (2,260,360)                  | (1,357,927)                  |
| Cash Paid for Claims   | -                        | -                                       | -                           | -                            | (31,560,149)                 |
| Cash Paid to Employees   | (461,458)                | -                                       | (74,941)                    | (536,399)                    | (145,775)                    |
| Other Receipts   | 119,315                  | 230,829                                 | 79,807                      | 429,951                      | 130,974                      |
| Net Cash Provided (Used) by<br>Operating Activities                  | 2,406,133                | 178,697                                 | (1,150,826)                 | 1,434,004                    | (4,523,514)                  |
| <b>Cash Flows from Noncapital Financing Activities:</b>              |                          |   |                             |                              |                              |
| Grants and Contributions   | -                        | -                                       | 1,140,213                   | 1,140,213                    | -                            |
| Transfers In   | -                        | 50,000                                  | 50,000                      | 100,000                      | -                            |
| Net Cash Provided by Noncapital<br>Financing Activities              | -                        | 50,000                                  | 1,190,213                   | 1,240,213                    | -                            |
| <b>Cash Flows from Capital and Related<br/>Financing Activities:</b> |                          |   |                             |                              |                              |
| Grants and Contributions   | 30,635                   | 788,366                                 | -                           | 819,001                      | -                            |
| Capital Outlay   | (670,826)                | (900,594)                               | (28,490)                    | (1,599,910)                  | -                            |
| Principal Payments - OWDA Loans                                      | (40,715)                 | -                                       | -                           | (40,715)                     | -                            |
| Principal Payments - OPWC Loans                                      | (9,223)                  | -                                       | -                           | (9,223)                      | -                            |
| Principal Payments - Bonds   | (250,000)                | -                                       | -                           | (250,000)                    | -                            |
| Interest Paid  | (328,680)                | -                                       | -                           | (328,680)                    | -                            |
| Note Proceeds  | 2,635,000                | -                                       | -                           | 2,635,000                    | -                            |
| Note Retirement  | (3,780,000)              | -                                       | -                           | (3,780,000)                  | -                            |
| Premium on Debt Issuance   | 21,749                   | -                                       | -                           | 21,749                       | -                            |
| Advances In  | 17,700                   | -                                       | -                           | 17,700                       | -                            |
| Net Cash (Used) by Capital and<br>Related Financing Activities       | (2,374,360)              | (112,228)                               | (28,490)                    | (2,515,078)                  | -                            |
| Net Increase (Decrease) in Cash                                      | 31,773                   | 116,469                                 | 10,897                      | 159,139                      | (4,523,514)                  |
| Cash and Cash Equivalents, January 1, 2017                           | 3,605,388                | 403,115                                 | 94,758                      | 4,103,261                    | 25,302,806                   |
| Cash and Cash Equivalents, December 31, 2017                         | <u>\$ 3,637,161</u>      | <u>\$ 519,584</u>                       | <u>\$ 105,655</u>           | <u>\$ 4,262,400</u>          | <u>\$ 20,779,292</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, 2017

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

|  | Business-type Activities |   |                             | Governmental Activities      |                              |
|--|--------------------------|---|-----------------------------|------------------------------|------------------------------|
|  | Sewer<br>System          | Lorain<br>County<br>Regional<br>Airport | Nonmajor<br>Transit<br>Fund | Total<br>Enterprise<br>Funds | Internal<br>Service<br>Funds |
| Operating Income (Loss)  | \$ 143,018               | \$ (289,337)                            | \$ (1,401,575)              | \$ (1,547,894)               | \$ (4,824,320)               |
| <b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b> |                          |   |                             |                              |                              |
| <b>Cash Flows Reported in Other Categories:</b>  |                          |   |                             |                              |                              |
| Depreciation Expense   | 499,245                  | 395,437                                 | 87,120                      | 981,802                      | -                            |
| <b>(Increase) Decrease in Operating Assets and Deferred Outflows of Resources:</b>                           |                          |   |                             |                              |                              |
| Accounts Receivable  | (30,299)                 | (2,656)                                 | 31,827                      | (1,128)                      | 59,144                       |
| Intergovernmental Receivable   | 745,608                  | -                                       | -                           | 745,608                      | 14,310                       |
| Due from Other Funds   | 4,199                    | -                                       | 26,798                      | 30,997                       | (41,782)                     |
| Deferred Outflows of Resources - Pension   | (38,340)                 | -                                       | (44,103)                    | (82,443)                     | -                            |
| Inventory  | 1,399                    | -                                       | -                           | 1,399                        | -                            |
| <b>Increase (Decrease) in Operating Liabilities and Deferred Inflows of Resources:</b>                       |                          |   |                             |                              |                              |
| Payables   | 433,005                  | 75,253                                  | (297,439)                   | 210,819                      | 274,425                      |
| Due to Other Funds   | 519,475                  | -                                       | 378,567                     | 898,042                      | (5,291)                      |
| Net Pension Liability  | 133,371                  | -                                       | 68,438                      | 201,809                      | -                            |
| Deferred Inflows of Resources - Pension  | (4,548)                  | -                                       | (459)                       | (5,007)                      | -                            |
| Total Adjustments  | <u>2,263,115</u>         | <u>468,034</u>                          | <u>250,749</u>              | <u>2,981,898</u>             | <u>300,806</u>               |
| Net Cash Provided (Used) by Operating Activities   | <u>\$ 2,406,133</u>      | <u>\$ 178,697</u>                       | <u>\$ (1,150,826)</u>       | <u>\$ 1,434,004</u>          | <u>\$ (4,523,514)</u>        |

**Note:** There was a non-cash transfer of \$98,800 to the Sewer System relating to manuscript debt.

**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, 2017

|  | <b>Agency<br/>Funds</b> |
|--|-------------------------|
| <b>Assets:</b>   |                         |
| Equity in Pooled Cash, Cash<br>Equivalents and Investments | \$ 30,865,225           |
| Cash and Cash Equivalents in<br>Segregated Accounts        | 4,908,826               |
| Receivables:   |                         |
| Property and Other Taxes                                   | 408,116,859             |
| Special Assessments  | 44,352,293              |
| Intergovernmental  | 21,654,791              |
| <b>Total Assets</b>  | <b>\$ 509,897,994</b>   |
| <br><b>Liabilities:</b>                                    |                         |
| Local Government Taxes Payable                             | \$ 9,756,192            |
| Intergovernmental Payable                                  | 4,266,407               |
| Undistributed Monies                                       | 484,222,831             |
| Deposits Held in Custody for Others                        | 11,652,564              |
| <b>Total Liabilities</b>                                   | <b>\$ 509,897,994</b>   |

**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, 2017  
Murray Ridge Production Center, Inc. - June 30, 2017  
Lorain County Visitor's Bureau, Inc. - December 31, 2017

|   | <b>Lorain<br/>County<br/>Port<br/>Authority</b> | <b>Murray<br/>Ridge<br/>Production<br/>Center, Inc.</b> | <b>Lorain<br/>County<br/>Visitor's<br/>Bureau, Inc.</b> | <b>Total<br/>Component<br/>Units</b> |
|---|---|---|---|--------------------------------------|
| <b>Assets:</b>                                    |   |   |   |                                      |
| Cash and Cash Equivalents in Segregated Accounts  | \$ 5,003,181                                    | \$ 1,495,630  | \$ 587,448  | \$ 7,086,259                         |
| Bond Fund Program Reserves                        | -   | -   | 15,051  | 15,051                               |
| Receivables, Net of Allowances                    | 415,352   | 375,860   | 39,939  | 831,151                              |
| Material and Supplies Inventory                   | -   | -   | 3,175   | 3,175                                |
| Deposits  | -   | 1,000   | -   | 1,000                                |
| Assets Held for Resale                            | 4,314,436                                       | -   | -   | 4,314,436                            |
| Noncurrent Assets:                                |   |   |   |                                      |
| Bond Fund Program Reserves                        | 2,515,570                                       | -   | 104,254   | 2,619,824                            |
| Bond Issue Costs                                  | 60,000  | -   | 82,810  | 142,810                              |
| Due from Other Entities                           | 4,019,335                                       | -   | -   | 4,019,335                            |
| Capital Assets not being Depreciated              | 585,348   | -   | 225,941   | 811,289                              |
| Capital Assets, Net of Depreciation               | 3,028,072                                       | 49,395  | 894,892   | 3,972,359                            |
| Total Assets                                      | <u>19,941,294</u>                               | <u>1,921,885</u>  | <u>1,953,510</u>  | <u>23,816,689</u>                    |
| <b>Deferred Outflows of Resources:</b>            |   |   |   |                                      |
| Pension   | 41,405  | -   | -   | 41,405                               |
| <b>Liabilities:</b>                               |   |   |   |                                      |
| Current Liabilities:                              |   |   |   |                                      |
| Payables  | 628,966   | 100,143   | 18,066  | 747,175                              |
| Accrued Interest                                  | 19,335  | -   | -   | 19,335                               |
| Noncurrent Liabilities:                           |   |   |   |                                      |
| Due within One Year                               | 136,619   | -   | 40,000  | 176,619                              |
| Due in more than One Year:                        |   |   |   |                                      |
| Net Pension Liability                             | 94,797  | -   | -   | 94,797                               |
| Other Amounts                                     | 8,187,903                                       | -   | 968,333   | 9,156,236                            |
| Total Liabilities                                 | <u>9,067,620</u>                                | <u>100,143</u>  | <u>1,026,399</u>  | <u>10,194,162</u>                    |
| <b>Deferred Inflows of Resources:</b>             |   |   |   |                                      |
| Pension   | 6,288   | -   | -   | 6,288                                |
| <b>Net Position:</b>                              |   |   |   |                                      |
| Net Investment in Capital Assets                  | 3,613,420                                       | 49,395  | 112,500   | 3,775,315                            |
| Restricted for:                                   |   |   |   |                                      |
| Human Service Programs and Services               | -   | 895,363   | -   | 895,363                              |
| Bond Fund Program Reserves                        | 2,515,570                                       | -   | 119,305   | 2,634,875                            |
| Community and Economic Development and Assistance | 255,108   | -   | -   | 255,108                              |
| Unrestricted                                      | 4,524,693                                       | 876,984   | 695,306   | 6,096,983                            |
| Total Net Position                                | <u>\$ 10,908,791</u>                            | <u>\$ 1,821,742</u>                                     | <u>\$ 927,111</u>                                       | <u>\$ 13,657,644</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, 2017  
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2017  
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2017

| <u>Functions/Programs</u>                   | <u>Program Revenues</u> |                             |   |   |
|---|-------------------------|-----------------------------|---|---|
|   | <u>Expenses</u>         | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| <b>Lorain County Port Authority</b>         |                         |                             |   |   |
| Economic Development                        | \$ 2,373,676            | \$ 467,236                  | \$ 1,903,443                              | \$ -                                    |
| <b>Murray Ridge Production Center, Inc.</b> |                         |                             |   |   |
| Production                                  | 1,790,725               | 1,601,291                   | -   | -                                       |
| <b>Lorain County Visitor's Bureau, Inc.</b> |                         |                             |   |   |
| Tourism                                     | 509,022                 | -                           | -   | -                                       |
| Total Component Units                       | <u>\$ 4,673,423</u>     | <u>\$ 2,068,527</u>         | <u>\$ 1,903,443</u>                       | <u>\$ -</u>                             |

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

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

**Net Revenue and  
Changes in Net Position**

| <b>Lorain<br/>County<br/>Port<br/>Authority</b> | <b>Murray<br/>Ridge<br/>Production<br/>Center, Inc.</b> | <b>Lorain<br/>County<br/>Visitor's<br/>Bureau, Inc.</b> | <b>Total<br/>Component<br/>Units</b> |
|---|---|---|--------------------------------------|
| \$ (2,997)                                      | \$ -  | \$ -  | \$ (2,997)                           |
| -   | (189,434)   | -   | (189,434)                            |
| -   | -   | (509,022)   | (509,022)                            |
| <u>\$ (2,997)</u>                               | <u>\$ (189,434)</u>                                     | <u>\$ (509,022)</u>                                     | <u>\$ (701,453)</u>                  |
| -   | -   | 665,536   | 665,536                              |
| 587,924   | -   | -   | 587,924                              |
| 86,732  | 111,675   | -   | 198,407                              |
| <u>153,899</u>                                  | <u>-</u>  | <u>76,329</u>   | <u>230,228</u>                       |
| <u>828,555</u>                                  | <u>111,675</u>  | <u>741,865</u>  | <u>1,682,095</u>                     |
| 825,558   | (77,759)  | 232,843   | 980,642                              |
| <u>10,083,233</u>                               | <u>1,899,501</u>  | <u>694,268</u>  | <u>12,677,002</u>                    |
| <u>\$ 10,908,791</u>                            | <u>\$ 1,821,742</u>                                     | <u>\$ 927,111</u>                                       | <u>\$ 13,657,644</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 unit column on the combined financial statements identifies the financial data of the County's discretely presented component units: Murray Ridge Production Center, Inc., the Lorain County Port Authority and the Lorain County Visitors Bureau. They are reported separately to emphasize that they are legally separate from the County.

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

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

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



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

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

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

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

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

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

**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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County’s major governmental funds:

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

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

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

**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.

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

### **Proprietary Funds**

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

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

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

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

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

### **Fiduciary Funds**

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

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

## **C. Measurement Focus**

### **Government-Wide Financial Statements**

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

### **Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of

resources are generally included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reflect the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

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

#### **D. Basis of Accounting**

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

#### **Revenues – Exchange and Nonexchange Transactions**

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

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

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

#### **Deferred Outflows/Inflows of Resources**

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

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, unavailable revenue and pensions. Property taxes represent amounts for which there is an enforceable legal claim as of

December 31, 2017, but which were levied to finance fiscal year 2018 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. Deferred inflows of resources related to pension are reported on the government-wide Statement of Net Position and are explained in Note 13.

### **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 2017.

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 2017, investments were limited to STAR Ohio, Money Market Mutual Funds, Commercial Paper 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.

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2017. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company. STAR Ohio has adopted GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. For the fiscal year 2017, there were no limitations or restriction on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund during 2017 amounted to \$1,811,767, which includes \$1,786,370 assigned from other County funds.

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

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

#### **G. Inventory**

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

#### **H. Interfund Balances**

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

#### **I. Capital Assets and Depreciation**

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

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

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's

historical records of necessary improvements and replacement. As used in this section the term depreciation includes amortization of intangible assets. Depreciation is computed using the straight-line method over the following useful lives:

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

**J. Compensated Absences**

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

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

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

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

**K. Accrued and Long-Term Obligations**

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, 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. Pensions**

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

#### **R. 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 \$21,560,511 difference are as follows:

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

|  |    |                          |
|--|----|--------------------------|
| General Obligation Bonds   | \$ | 16,785,000               |
| Sales Tax Receipts Bonds   |    | 2,565,000                |
| Special Assessment Bonds   |    | 1,375,000                |
| OWDA Loans   |    | 65,480                   |
| OPWC Loans   |    | 539,067                  |
| SIB Loan   |    | 160,595                  |
| Accrued Interest Payable   |    | 96,918                   |
| Deferred Amount on Refunding   |    | <u>(26,549)</u>          |
| Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities | \$ | <u><u>21,560,511</u></u> |

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.

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 \$5,213,084 difference are as follows:

|  |    |                         |
|--|----|-------------------------|
| Capital Outlay   | \$ | 10,576,509              |
| Depreciation Expense   |    | <u>(5,363,425)</u>      |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | \$ | <u><u>5,213,084</u></u> |

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 \$1,505,415 difference are as follows:

|  |    |                           |
|--|----|---------------------------|
| Compensated Absences   | \$ | (1,495,861)               |
| Accrued Interest on Long-term Debt   |    | <u>(9,554)</u>            |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | \$ | <u><u>(1,505,415)</u></u> |

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$4,234,977 difference are as follows:

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

|  |                |
|--|----------------|
| Debt Issued or Incurred:   |                |
| General Obligation Debt Issued   | \$ (5,465,000) |
| OPWC Loan Issued   | (115,707)      |
| Deferred Amount on Refunding   | (6,638)        |
| Principal Repayments:  |                |
| General Obligation Debt  | 1,220,000      |
| Special Revenue Debt   | 132,368        |
|  | 132,368        |
| Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities | \$ (4,234,977) |

**S. Implementation of New Accounting Principles**

**Implementation of New Accounting Principles.** For the year ended December 31, 2017, the County has implemented Governmental Accounting Standards Board (GASB) GASB Statement No. 82, “Pension Issues – an amendment of GASB Statements No. 67, 68, and No. 73”.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2017 financial statements; however, there was no effect on beginning net position/fund balance.

**NOTE 3 - DEFICIT IN FUND BALANCES**

The following funds had a deficit fund balance at December 31, 2017:

|                        | <b>Deficit</b> |
|------------------------|----------------|
| Special Revenue Funds: |                |
| Bascule Bridge         | \$ (81,003)    |
| County Erosion Control | (59,488)       |
| LCCCW Assessment Grant | (98,272)       |
| Construction Projects  | (17,943,169)   |

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

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

Protection of the County’s deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the institution.

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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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 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 \$2,993,914 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

### **Deposits**

**Custodial Credit Risk** – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$23,709,440 and the bank balance was \$26,923,582. Of the County's bank balance \$23,147,153 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.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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, 2017, the County had the following investments and maturities (in years):

| Investment        | Fair Value            | Less than 1          | 1-5                  | % of Portfolio |
|-------------------|-----------------------|----------------------|----------------------|----------------|
| STAR Ohio         | \$ 34,706,586         | \$ 34,706,586        | \$ -                 | 21.36%         |
| Commercial Paper  | 25,969,248            | 25,969,248           | -                    | 15.98%         |
| US Treasury Notes | 6,870,633             | -                    | 6,870,633            | 4.23%          |
| FFCB              | 18,892,878            | 4,383,604            | 14,509,274           | 11.62%         |
| FNMA              | 37,103,366            | 5,480,893            | 31,622,473           | 22.83%         |
| FHLB              | 18,193,177            | 7,301,457            | 10,891,720           | 11.19%         |
| FHLMC             | 20,785,792            | 3,490,600            | 17,295,192           | 12.79%         |
| Total Investments | <u>\$ 162,521,680</u> | <u>\$ 81,332,388</u> | <u>\$ 81,189,292</u> | <u>100.00%</u> |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

**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 the Commercial Paper an A1+ rating and STAR Ohio an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2017 is 52 days.

**Custodial Credit Risk** – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments in FFCB, FNMA, FHLB and FHLMC are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State Statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

The 2017 real property taxes are levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2017 real property taxes are collected in and intended to finance 2018 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 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2017 was \$9.582 per \$1,000 of assessed value. The assessed values upon which the 2017 taxes were collected were as follows:

| <u>Category</u>                    | <u>Assessed Value</u>   |
|------------------------------------|-------------------------|
| Real Estate                        | \$ 6,296,412,400        |
| Public Utilities Personal Property | 304,987,390             |
| Total                              | <u>\$ 6,601,399,790</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, 2017.

**NOTE 6 - PERMISSIVE SALES AND USE TAX**

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

Proceeds of the 0.75% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2017.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
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**NOTE 7 – RECEIVABLES & PAYABLES**

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:

|                       | <b>General</b>       | <b>Job &amp;<br/>Family<br/>Services</b> | <b>Children<br/>Services</b> | <b>Community<br/>Mental<br/>Health</b> | <b>LCBDD</b>         | <b>Construction<br/>Projects</b> |
|-----------------------|----------------------|--|------------------------------|--|----------------------|----------------------------------|
| Receivables:          |                      |  |                              |  |                      |                                  |
| Interest              | \$ 443,514           | \$ -                                     | \$ -                         | \$ -                                   | \$ -                 | \$ -                             |
| Property Taxes        | 7,373,624            | -  | 9,897,371                    | 9,586,874                              | 18,309,996           | -                                |
| Sales Tax             | 4,552,045            | -  | -                            | -                                      | -                    | -                                |
| Accounts              | 372,371              | -  | -                            | 8,700                                  | 4,122                | -                                |
| Special Assessments   | -                    | -  | -                            | -                                      | -                    | -                                |
| Intergovernmental     | 3,073,193            | 11,200,446                               | 4,564,775                    | 1,608,138                              | 5,032,046            | 1,946,913                        |
| Judgements            | 875,000              | -  | -                            | -                                      | -                    | -                                |
| Local Government      | 1,439,326            | -  | -                            | -                                      | -                    | -                                |
| Net Total Receivables | <u>\$ 18,129,073</u> | <u>\$ 11,200,446</u>                     | <u>\$ 14,462,146</u>         | <u>\$ 11,203,712</u>                   | <u>\$ 23,346,164</u> | <u>\$ 1,946,913</u>              |

|                       | <b>Nonmajor<br/>Governmental</b> | <b>Sewer<br/>System</b> | <b>Lorain County<br/>Regional<br/>Airport</b> | <b>Nonmajor<br/>Enterprise</b> | <b>Internal<br/>Service<br/>Funds</b> |
|-----------------------|----------------------------------|-------------------------|---|--------------------------------|---------------------------------------|
| Receivables:          |                                  |                         |   |                                |                                       |
| Interest              | \$ 1,993                         | \$ -                    | \$ -  | \$ -                           | \$ -                                  |
| Property Taxes        | 5,730,092                        | -                       | -   | -                              | -                                     |
| Sales Tax             | 1,522,175                        | -                       | -   | -                              | -                                     |
| Accounts              | 518,911                          | 158,391                 | 12,852  | -                              | 159,344                               |
| Special Assessments   | 848,446                          | 3,299,461               | -   | -                              | -                                     |
| Intergovernmental     | 18,629,420                       | -                       | 139,930                                       | 250,871                        | -                                     |
| Judgements            | -                                | -                       | -   | -                              | -                                     |
| Local Government      | -                                | -                       | -   | -                              | -                                     |
| Net Total Receivables | <u>\$ 27,251,037</u>             | <u>\$ 3,457,852</u>     | <u>\$ 152,782</u>                             | <u>\$ 250,871</u>              | <u>\$ 159,344</u>                     |

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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

|                       | <b>General</b>      | <b>Job &amp;<br/>Family<br/>Services</b> | <b>Children<br/>Services</b> | <b>Community<br/>Mental<br/>Health</b> | <b>LCBDD</b>        | <b>Construction<br/>Projects</b> |
|-----------------------|---------------------|--|------------------------------|--|---------------------|----------------------------------|
| Payables:             |                     |  |                              |  |                     |                                  |
| Contracts             | \$ -                | \$ -                                     | \$ -                         | \$ -                                   | \$ -                | \$ 513,596                       |
| Accounts              | 549,733             | 182,098                                  | 239,590                      | 579,642                                | 843,807             | 216,012                          |
| Intergovernmental     | 150,598             | -  | 4,451                        | 87,590                                 | 139,342             | -                                |
| Retainage             | -                   | -  | -                            | -                                      | -                   | 271,259                          |
| Wages and Salaries    | 1,504,099           | 396,950                                  | 427,890                      | 107,728                                | 995,116             | -                                |
| Benefits              | 337,179             | 84,067                                   | 171,684                      | 70,860                                 | 201,368             | -                                |
| Claims                | -                   | -  | -                            | -                                      | -                   | -                                |
| <b>Total Payables</b> | <b>\$ 2,541,609</b> | <b>\$ 663,115</b>                        | <b>\$ 843,615</b>            | <b>\$ 845,820</b>                      | <b>\$ 2,179,633</b> | <b>\$ 1,000,867</b>              |

|                       | <b>Nonmajor<br/>Governmental</b> | <b>Sewer<br/>System</b> | <b>Lorain County<br/>Regional<br/>Airport</b> |                 | <b>Nonmajor<br/>Enterprise</b> | <b>Internal<br/>Service<br/>Funds</b> |
|-----------------------|----------------------------------|-------------------------|---|-----------------|--------------------------------|---------------------------------------|
| Payables:             |                                  |                         |   |                 |                                |                                       |
| Contracts             | \$ 74,108                        | \$ 536,332              | \$ 44,678                                     | \$ -            | \$ -                           | \$ 724,897                            |
| Accounts              | 839,620                          | 69,736                  | 5,535   | 2,011           | -                              | 11,020                                |
| Intergovernmental     | 241,712                          | 23,112                  | -   | -               | -                              | -                                     |
| Retainage             | 5,372                            | -                       | 31,993  | -               | -                              | -                                     |
| Wages and Salaries    | 1,410,644                        | 19,542                  | -   | 2,918           | -                              | 6,362                                 |
| Benefits              | 284,261                          | 3,461                   | -   | -               | -                              | -                                     |
| Claims                | -                                | -                       | -   | -               | -                              | 2,734,641                             |
| <b>Total Payables</b> | <b>\$ 2,855,717</b>              | <b>\$ 652,183</b>       | <b>\$ 82,206</b>                              | <b>\$ 4,929</b> | <b>\$ -</b>                    | <b>\$ 3,476,920</b>                   |



**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
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**NOTE 8 - CAPITAL ASSETS**

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

|  |                     |
|--|---------------------|
| Governmental Activities:                           |                     |
| Legislative & Executive                            | \$ 824,835          |
| Judicial   | 1,043,579           |
| Public Safety                                      | 928,051             |
| Public Works                                       | 1,943,590           |
| Health   | 156,362             |
| Human Services                                     | 459,130             |
| Economic Development and Assistance                | 7,878               |
| Total Depreciation Expense-Governmental Activities | <u>\$ 5,363,425</u> |

|   |                   |
|---|-------------------|
| Business-type Activities:                           |                   |
| Buildings, Structures and Improvements              | \$ 402,188        |
| Vehicles  | 82,683            |
| Machinery & Equipment                               | 6,099             |
| Sewer Plants  | 84,533            |
| Sewer Lines   | 387,973           |
| Water Lines   | 18,326            |
| Total Depreciation Expense-Business-type Activities | <u>\$ 981,802</u> |

Activity for the Component Units for the years ended December 31, 2017 and June 30, 2017 are as follows:

|   | <u>Beginning<br/>Balance</u> | <u>Changes in<br/>Assets</u> | <u>Ending<br/>Balance</u> |
|---|------------------------------|------------------------------|---------------------------|
| Capital Assets Not Being Depreciated:       |                              |                              |                           |
| Land  | \$ 811,289                   | \$ -                         | \$ 811,289                |
| Capital Assets Being Depreciated:           |                              |                              |                           |
| Buildings                                   | 2,915,152                    | -                            | 2,915,152                 |
| Buildings & Improvements                    | 1,604,908                    | -                            | 1,604,908                 |
| Vehicle                                     | 92,165                       | 15,816                       | 107,981                   |
| Furniture & Fixtures                        | 133,379                      | -                            | 133,379                   |
| Machinery & Equipment                       | 362,495                      | -                            | 362,495                   |
| Total Capital Assets Being Depreciated      | <u>5,108,099</u>             | <u>15,816</u>                | <u>5,123,915</u>          |
| Less Accumulated Depreciation:              |                              |                              |                           |
| Buildings                                   | 249,712                      | 58,402                       | 308,114                   |
| Building & Improvements                     | 265,807                      | 61,528                       | 327,335                   |
| Vehicle                                     | 55,189                       | 15,877                       | 71,066                    |
| Furniture & Fixtures                        | 125,856                      | 6,085                        | 131,941                   |
| Machinery & Equipment                       | 290,327                      | 22,773                       | 313,100                   |
| Total Accumulated Depreciation              | <u>986,891</u>               | <u>164,665</u>               | <u>1,151,556</u>          |
| Total Capital Assets Being Depreciated, Net | <u>4,121,208</u>             | <u>(148,849)</u>             | <u>3,972,359</u>          |
| Component Units Capital Assets, Net         | <u>\$ 4,932,497</u>          | <u>\$ (148,849)</u>          | <u>\$ 4,783,648</u>       |

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
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Activity for the Governmental Activities for the year ended December 31, 2017 are as follows:

|   | <u>Beginning<br/>Balance</u> | <u>Increase</u>     | <u>Decrease</u>   | <u>Ending<br/>Balance</u> |
|---|------------------------------|---------------------|-------------------|---------------------------|
| Capital Assets Not Being Depreciated:       |                              |                     |                   |                           |
| Land  | \$ 5,491,505                 | \$ -                | \$ -              | \$ 5,491,505              |
| Construction In Progress                    | 4,644,919                    | 9,304,331           | 634,677           | 13,314,573                |
| Total Capital Assets Not Being Depreciated  | <u>10,136,424</u>            | <u>9,304,331</u>    | <u>634,677</u>    | <u>18,806,078</u>         |
| Capital Assets Being Depreciated:           |                              |                     |                   |                           |
| Buildings, Structures and Improvements      | 121,308,110                  | 666,688             | -                 | 121,974,798               |
| Vehicles                                    | 8,908,228                    | 694,403             | 545,223           | 9,057,408                 |
| Machinery & Equipment                       | 8,875,052                    | 545,764             | 56,954            | 9,363,862                 |
| Furniture & Fixtures                        | 154,640                      | -                   | -                 | 154,640                   |
| Intangible Assets                           | 4,503,513                    | -                   | 410,600           | 4,092,913                 |
| Infrastructure                              | 98,755,987                   | -                   | -                 | 98,755,987                |
| Total Capital Assets Being Depreciated      | <u>242,505,530</u>           | <u>1,906,855</u>    | <u>1,012,777</u>  | <u>243,399,608</u>        |
| Less Accumulated Depreciation:              |                              |                     |                   |                           |
| Buildings, Structures and Improvements      | 43,530,980                   | 2,535,380           | -                 | 46,066,360                |
| Vehicles                                    | 4,100,348                    | 357,082             | 422,509           | 4,034,921                 |
| Machinery & Equipment                       | 6,211,562                    | 477,843             | 53,851            | 6,635,554                 |
| Furniture & Fixtures                        | 127,811                      | 1,938               | -                 | 129,749                   |
| Intangible Assets                           | 1,335,651                    | 204,096             | 245,923           | 1,293,824                 |
| Infrastructure                              | 67,296,314                   | 1,787,086           | -                 | 69,083,400                |
| Total Accumulated Depreciation              | <u>122,602,666</u>           | <u>5,363,425</u>    | <u>722,283</u>    | <u>127,243,808</u>        |
| Total Capital Assets Being Depreciated, Net | <u>119,902,864</u>           | <u>(3,456,570)</u>  | <u>290,494</u>    | <u>116,155,800</u>        |
| Governmental Activities Capital Assets, Net | <u>\$ 130,039,288</u>        | <u>\$ 5,847,761</u> | <u>\$ 925,171</u> | <u>\$ 134,961,878</u>     |

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

Activity for the Business-type Activities for the year ended December 31, 2017 are as follows:

|  | <b>Beginning<br/>Balance</b> | <b>Increase</b>   | <b>Decrease</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|-------------------|-----------------|---------------------------|
| Capital Assets Not Being Depreciated:        |                              |                   |                 |                           |
| Land   | \$ 4,609,631                 | \$ 20,600         | \$ -            | \$ 4,630,231              |
| Construction In Progress                     | 2,584,710                    | 1,474,393         | -               | 4,059,103                 |
| Total Capital Assets Not Being Depreciated   | <u>7,194,341</u>             | <u>1,494,993</u>  | <u>-</u>        | <u>8,689,334</u>          |
| Capital Assets Being Depreciated:            |                              |                   |                 |                           |
| Buildings, Structures and Improvements       | 10,000,842                   | -                 | -               | 10,000,842                |
| Vehicles                                     | 1,486,010                    | 104,917           | -               | 1,590,927                 |
| Machinery & Equipment                        | 113,962                      | -                 | -               | 113,962                   |
| Sewer Plants                                 | 4,227,637                    | -                 | -               | 4,227,637                 |
| Sewer Lines                                  | 19,791,756                   | -                 | -               | 19,791,756                |
| Water Lines                                  | 1,862,800                    | -                 | -               | 1,862,800                 |
| Total Capital Assets Being Depreciated       | <u>37,483,007</u>            | <u>104,917</u>    | <u>-</u>        | <u>37,587,924</u>         |
| Less Accumulated Depreciation:               |                              |                   |                 |                           |
| Buildings, Structures and Improvements       | 4,063,844                    | 402,188           | -               | 4,466,032                 |
| Vehicles                                     | 892,417                      | 82,683            | -               | 975,100                   |
| Machinery & Equipment                        | 59,499                       | 6,099             | -               | 65,598                    |
| Sewer Plants                                 | 818,843                      | 84,533            | -               | 903,376                   |
| Sewer Lines                                  | 6,507,915                    | 387,973           | -               | 6,895,888                 |
| Water Lines                                  | 1,523,583                    | 18,326            | -               | 1,541,909                 |
| Total Accumulated Depreciation               | <u>13,866,101</u>            | <u>981,802</u>    | <u>-</u>        | <u>14,847,903</u>         |
| Total Capital Assets Being Depreciated, Net  | <u>23,616,906</u>            | <u>(876,885)</u>  | <u>-</u>        | <u>22,740,021</u>         |
| Business-type Activities Capital Assets, Net | <u>\$ 30,811,247</u>         | <u>\$ 618,108</u> | <u>\$ -</u>     | <u>\$ 31,429,355</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 2017, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

| Type of Coverage                            | Coverage                | Limits of Liability                  | Excess Liability | Limits of Liability                  |
|---|-------------------------|--------------------------------------|------------------|--------------------------------------|
| <b>Liability:</b>                           |                         |                                      |                  |                                      |
| General Liability                           | \$ 1,000,000            | each Occurrence                      | \$ 5,000,000     | each Occurrence                      |
| Law Enforcement Liability                   | 1,000,000               | each Occurrence                      | 5,000,000        | each Occurrence                      |
| Automotive Liability                        | 1,000,000               | each Occurrence                      | 5,000,000        | each Occurrence                      |
| Errors and Omissions Liability              | 1,000,000               | each Occurrence and annual aggregate | 5,000,000        | each Occurrence and annual aggregate |
| Ohio Stop Gap Employers' Liability          | 1,000,000               | each Occurrence                      | 2,000,000        | each Occurrence                      |
| Employee Benefits Liability                 | 1,000,000               | each Occurrence                      |                  |                                      |
| Cyber Liability                             | 1,000,000               | each Occurrence and annual aggregate |                  |                                      |
| Attorney Disciplinary Proceedings           | 25,000                  | each Occurrence and annual aggregate |                  |                                      |
| Declaratory, Injunctive or Equitable Relief | 25,000                  | each Occurrence and annual aggregate | 1,000,000        | each Occurrence                      |
| County Home                                 |                         |                                      |                  |                                      |
| <b>Property:</b>                            |                         |                                      |                  |                                      |
| Direct Physical Loss or Damage              | 397,446,279             | total covered value                  |                  |                                      |
| Collapse                                    | per statement of values | replacement cost                     |                  |                                      |
| Equipment Breakdown                         | 100,000,000             | combined limits each accident        |                  |                                      |
| <b>Time Element:</b>                        |                         |                                      |                  |                                      |
| Gross Earnings/Extra Expense                | 2,500,000               | each Occurrence                      |                  |                                      |
| Contingent Business Interruption            | 100,000                 | each Occurrence                      |                  |                                      |
| <b>Crime:</b>                               |                         |                                      |                  |                                      |
| Crime                                       | 1,000,000               |                                      |                  |                                      |

All employees of the County are covered by a blanket bond, while certain individuals in policy making roles are covered by separate, higher limit bond coverage.

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,734,641 reported in the fund at December 31, 2017, 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 2015, 2016 and 2017 were:

|      | Balance at<br>Beginning<br>of Year | Current Year<br>Claims | Claim<br>Payments | Balance at<br>End of Year |
|------|------------------------------------|------------------------|-------------------|---------------------------|
| 2015 | 2,081,152                          | 29,390,485             | 29,098,904        | 2,372,733                 |
| 2016 | 2,372,733                          | 31,600,609             | 31,567,993        | 2,405,349                 |
| 2017 | 2,405,349                          | 32,465,493             | 32,136,201        | 2,734,641                 |

**NOTE 10 - RISK SHARING POOL**

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-five counties and thirty-two 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 2017 was \$618,515.

**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 2017 the County contributed \$56,392 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 2017.

### **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 2017.

### **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 2017.

## **NOTE 13 - DEFINED BENEFIT PENSION PLANS**

### **Net Pension Liability**

The net pension liability reported on the Statement of Net Position represents a liability to employees for pensions. Pensions are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable. The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual basis of accounting.

### **A. Ohio Public Employees Retirement System (OPERS)**

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-

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employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at 3 percent.

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

|  | State<br>and Local | Public<br>Safety | Law<br>Enforcement |
|--|--------------------|------------------|--------------------|
| <b>2017 Statutory Maximum Contribution Rates</b> |                    |                  |                    |
| Employer   | 14.00 %            | 18.10 %          | 18.10 %            |
| Employee   | 10.00 %            | *                | **                 |
| <b>2017 Actual Contribution Rates</b>            |                    |                  |                    |
| Employer:  |                    |                  |                    |
| Pension  | 13.00 %            | 17.10 %          | 17.10 %            |
| Post-Employment Health Care Benefits             | 1.00 %             | 1.00 %           | 1.00 %             |
| Total Employer                                   | 14.00 %            | 18.10 %          | 18.10 %            |
| Employee   | 10.00 %            | 12.00 %          | 13.00 %            |

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$9,975,003 for 2017. Of this amount, \$818,129 is reported as an intergovernmental payable.

**B. State Teachers Retirement System (STRS)**

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the



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14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$207,599 for 2017. The entire amount was paid during 2017.

**C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2017, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

|  | OPERS               | STRS                | Total          |
|--|---------------------|---------------------|----------------|
| Proportion of the Net Pension Liability: |                     |                     |                |
| Current Measurement Period               | 0.586701995%        | 0.0132249%          |                |
| Prior Measurement Period                 | 0.62343200%         | 0.01351289%         |                |
| Change in Proportion                     | <u>-0.03673000%</u> | <u>-0.00028795%</u> |                |
| Proportionate Share of the Net           |                     |                     |                |
| Pension Liability                        | \$ 133,230,046      | \$ 3,141,613        | \$ 136,371,659 |
| Pension Expense                          | \$ 27,696,213       | \$ (1,258,416)      | \$ 26,437,797  |

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

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resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | OPERS                | STRS              | Total                |
|---|----------------------|-------------------|----------------------|
| <b>Deferred Outflows of Resources</b>       |                      |                   |                      |
| Net Difference between Projected and Actual |                      |                   |                      |
| Earnings on Pension Plan Investments        | \$ 19,841,030        | \$ 0              | \$ 19,841,030        |
| Differences between Expected and            |                      |                   |                      |
| Actual Experience                           | 180,583              | 121,314           | 301,897              |
| Changes of Assumptions                      | 21,131,893           | 687,106           | 21,818,999           |
| Changes in Proportionate Share              | 494,986              | 8,391             | 503,377              |
| County Contributions Subsequent             |                      |                   |                      |
| to the Measurement Date                     | 9,975,003            | 104,156           | 10,079,159           |
| Total Deferred Outflows of Resources        | <u>\$ 51,623,495</u> | <u>\$ 920,967</u> | <u>\$ 52,544,462</u> |
| <b>Deferred Inflows of Resources</b>        |                      |                   |                      |
| Differences between Expected and            |                      |                   |                      |
| Actual Experience                           | \$ 792,912           | \$ 25,320         | \$ 818,232           |
| Net Difference between Projected and Actual |                      |                   |                      |
| Earnings on Pension Plan Investments        | 0                    | 103,680           | 103,680              |
| Changes in Proportionate Share              | 3,140,786            | 50,692            | 3,191,478            |
| Total Deferred Inflows of Resources         | <u>\$ 3,933,698</u>  | <u>\$ 179,692</u> | <u>\$ 4,113,390</u>  |

\$10,079,159 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ending December 31: | OPERS                | STRS              | Total                |
|--------------------------|----------------------|-------------------|----------------------|
| 2018                     | \$ 15,558,032        | \$ 128,690        | \$ 15,686,722        |
| 2019                     | 15,813,384           | 269,728           | 16,083,112           |
| 2020                     | 6,924,970            | 183,817           | 7,108,787            |
| 2021                     | (581,592)            | 54,884            | (526,708)            |
|                          | <u>\$ 37,714,794</u> | <u>\$ 637,119</u> | <u>\$ 38,351,913</u> |

**D. Actuarial Assumptions – OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent

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down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

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

Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

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| <u>Asset Class</u>     | Target<br><u>Allocation</u> | Weighted Average Long-Term<br>Expected Real Rate of Return<br>(Arithmetic) |
|------------------------|-----------------------------|--|
| Fixed Income           | 23.00 %                     | 2.75 %   |
| Domestic Equities      | 20.70                       | 6.34   |
| Real Estate            | 10.00                       | 4.75   |
| Private Equity         | 10.00                       | 8.97   |
| International Equities | 18.30                       | 7.95   |
| Other Investments      | 18.00                       | 4.92   |
| Total                  | <u>100.00 %</u>             | <u>5.66 %</u>  |

**Discount Rate** The discount rate used to measure the total pension liability was 7.50 percent, post-experience study results. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.50 percent) or one-percentage-point higher (8.50 percent) than the current rate:

|  | 1% Decrease<br>(6.50%) | Current<br>Discount Rate<br>(7.50%) | 1% Increase<br>(8.50%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability: | \$ 203,538,656         | \$ 133,230,046                      | \$ 74,640,228          |

**Actuarial Assumptions – STRS**

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                            |   |
|----------------------------|---|
| Inflation                  | 2.50 percent  |
| Actuarial Cost Method      | Entry Age Normal (Level Percent of Payroll)                   |
| Investment Rate of Return  | 7.45 percent, net of investment expenses, including inflation |
| Salary Increases           | 12.50 percent at 20 to 2.50 percent at age 65                 |
| Payroll Increases          | 3.00 percent  |
| Cost-of-Living Adjustments | 0 percent effective July 1, 2017                              |

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

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Actuarial assumptions used in the July 1, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table represents the net pension liability as of June 30, 2017, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45percent) or one percentage point higher (8.45 percent) than the current assumption:

|  | 1% Decrease<br>(6.45%) | Current<br>Discount Rate<br>(7.45%) | 1% Increase<br>(8.45%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability: | \$ 4,503,395           | \$ 3,141,613                        | \$ 1,994,515           |

**Changes since the Prior Measurement Date**

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

**Benefit Term** Effective July 1, 2017, the COLA was reduced to zero.

## **NOTE 14 - POSTEMPLOYMENT BENEFITS**

### **A. Ohio Public Employees Retirement System**

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for health care coverage, age-and-service retirees under the traditional and combined plans must have 20 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. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4 percent.

Substantially all of the County's contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the years ended December 31, 2017, 2016, and 2015 were \$754,578, \$1,688,636, and \$1,717,876 respectively. For 2017, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

### **B. State Teacher's Retirement System**

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined

pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

#### **NOTE 15 - OTHER EMPLOYEE BENEFITS**

##### **Compensated Absences**

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

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

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

**NOTE 16 - OUTSTANDING DEBT**

**A. Short-Term Debt**

All notes are backed by the full faith and credit or pledged with Sales Tax Receipts 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, 2017 are as follows:

|  | <b>Balance</b>       |                      |                        | <b>Balance</b>       |
|--|----------------------|----------------------|------------------------|----------------------|
|  | <b>01/01/17</b>      | <b>Issued</b>        | <b>(Retired)</b>       | <b>12/31/17</b>      |
| <b>Governmental Activities</b>                       |                      |                      |                        |                      |
| 2016 - 1.25% Various Purpose Bond Anticipation       |                      |                      |                        |                      |
| Notes due 11/09/2017                                 | \$ 6,995,000         | \$ -                 | \$ (6,995,000)         | \$ -                 |
| 2017 - 2.00% Courthouse Renovation Bond Anticipation |                      |                      |                        |                      |
| Notes due 3/29/18                                    | -                    | 5,000,000            | -                      | 5,000,000            |
| 2017 - 2.00% Various Purpose Bond Anticipation       |                      |                      |                        |                      |
| Notes due 11/07/18                                   | -                    | 4,155,000            | -                      | 4,155,000            |
| 2017 - 1.75% Sales Tax Receipts Bond Anticipation    |                      |                      |                        |                      |
| Notes due 11/27/2018                                 | -                    | 7,345,000            | -                      | 7,345,000            |
| <b>Business-type Activities</b>                      |                      |                      |                        |                      |
| 2016 - 1.25% Various Purpose Bond Anticipation       |                      |                      |                        |                      |
| Notes due 11/09/2017                                 | 3,780,000            | -                    | (3,780,000)            | -                    |
| 2017 - 2.00% Various Purpose Bond Anticipation       |                      |                      |                        |                      |
| Notes due 11/07/2018                                 | -                    | 2,635,000            | -                      | 2,635,000            |
| <b>Total Short-Term Notes</b>                        | <b>\$ 10,775,000</b> | <b>\$ 19,135,000</b> | <b>\$ (10,775,000)</b> | <b>\$ 19,135,000</b> |



**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

**B. Bonded Long-Term Debt**

Changes in bonded long-term debt obligations of the County during 2017 were as follows:

|   | <u>Balance<br/>01/01/17</u> | <u>Issued</u>       | <u>(Retired)</u>      | <u>Balance<br/>12/31/17</u> | <u>Amount Due<br/>In One Year</u> |
|---|-----------------------------|---------------------|-----------------------|-----------------------------|-----------------------------------|
| General Obligation Bonds-<br>Unvoted  |                             |                     |                       |                             |                                   |
| 2009-2.00% to 5.00% General<br>Obligation Sewer System<br>Improvement Bonds<br>(Org. \$5,870,000)             | \$ 405,000                  | \$ -                | \$ (130,000)          | \$ 275,000                  | \$ 135,000                        |
| 2010-2.00% to 4.625% General<br>Obligation Refunding Bonds<br>(Org. \$13,730,000)                             | 12,855,000                  | -                   | (660,000)             | 12,195,000                  | 680,000                           |
| 2011-1.20% to 4.60% General<br>Obligation Sewer District<br>Improvement Bonds<br>(Org. \$1,560,000)           | 65,000                      | -                   | (65,000)              | -                           | -                                 |
| 2013-1.00% to 3.10% General<br>Obligation Refunding Bonds<br>(Org. \$2,385,000)                               | 1,915,000                   | -                   | (225,000)             | 1,690,000                   | 225,000                           |
| 2015-1.00% to 4.00% General<br>Obligation Sewer System<br>Improvement Refunding Bonds<br>(Org. \$5,520,000)   | 5,380,000                   | -                   | (45,000)              | 5,335,000                   | 50,000                            |
| 2015-1.00% to 4.00% General<br>Obligation Sewer District<br>Improvement Refunding Bonds<br>(Org. \$1,190,000) | 1,160,000                   | -                   | (10,000)              | 1,150,000                   | 80,000                            |
| 2017-3.00% to 4.00% General<br>Obligation Various Purpose Bonds<br>(Org. \$2,900,000)                         | -                           | 2,900,000           | -                     | 2,900,000                   | 100,000                           |
| Total General Obligation Bonds-<br>Unvoted  | <u>21,780,000</u>           | <u>2,900,000</u>    | <u>(1,135,000)</u>    | <u>23,545,000</u>           | <u>1,270,000</u>                  |
| Sales Tax Receipts Bonds-<br>Pledged  |                             |                     |                       |                             |                                   |
| 2017-2.00% to 3.00% 911<br>Equipment Bonds<br>(Org. \$2,565,000)  | -                           | 2,565,000           | -                     | 2,565,000                   | 230,000                           |
| Special Assessment Bonds-<br>Government Commitment  |                             |                     |                       |                             |                                   |
| 2000-4.45% to 5.95% Sanitary<br>Sewer (Org. \$575,000)  | 170,000                     | -                   | (40,000)              | 130,000                     | 40,000                            |
| 2015-1.00% to 4.00% Sewer<br>System Improvement Refunding<br>(Org. \$2,105,000)                               | 1,540,000                   | -                   | (295,000)             | 1,245,000                   | 295,000                           |
| Total Special Assessment Bonds  | <u>1,710,000</u>            | <u>-</u>            | <u>(335,000)</u>      | <u>1,375,000</u>            | <u>335,000</u>                    |
| Total Bonded Long-Term Debt   | <u>\$ 23,490,000</u>        | <u>\$ 5,465,000</u> | <u>\$ (1,470,000)</u> | <u>\$ 27,485,000</u>        | <u>\$ 1,835,000</u>               |

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

**C. Other Long-Term Debt**

|                                 | <u>Balance<br/>01/01/17</u> | <u>Issued</u>     | <u>(Retired)</u>   | <u>Balance<br/>12/31/17</u> | <u>Amount Due<br/>In One Year</u> |
|---------------------------------|-----------------------------|-------------------|--------------------|-----------------------------|-----------------------------------|
| <b>Governmental Activities</b>  |                             |                   |                    |                             |                                   |
| OWDA Loans                      |                             |                   |                    |                             |                                   |
| Coastal Erosion 3753-5.34%      | \$ 36,274                   | \$ -              | \$ (36,274)        | \$ -                        | \$ -                              |
| Coastal Erosion 4705-4.67%      | 76,858                      | -                 | (11,378)           | 65,480                      | 11,915                            |
| Total OWDA Loans                | <u>\$ 113,132</u>           | <u>\$ -</u>       | <u>\$ (47,652)</u> | <u>\$ 65,480</u>            | <u>\$ 11,915</u>                  |
| OPWC Loans                      |                             |                   |                    |                             |                                   |
| OPWC-CI12I-0.0%                 | \$ 84,600                   | \$ -              | \$ (9,400)         | \$ 75,200                   | \$ 9,400                          |
| OPWC-CI25K-0.0%                 | 3,996                       | -                 | (1,332)            | 2,664                       | 1,332                             |
| OPWC-CI44H-0.0%                 | 66,749                      | -                 | (8,344)            | 58,405                      | 8,344                             |
| OPWC-CI44B-0.0%                 | 36,305                      | -                 | (14,522)           | 21,783                      | 14,522                            |
| OPWC-CI50Q-0.0%                 | 156,954                     | -                 | (5,605)            | 151,349                     | 5,605                             |
| OPWC-CI41E-0.0%                 | 109,025                     | -                 | (15,575)           | 93,450                      | 15,575                            |
| OPWC-CI25C-0.0%                 | 15,019                      | -                 | (4,291)            | 10,728                      | 4,291                             |
| OPWC-CI02F-0.0%                 | 8,943                       | -                 | (1,376)            | 7,567                       | 1,376                             |
| OPWC-CI23K-0.0%                 | 2,399                       | -                 | (185)              | 2,214                       | 184                               |
| OPWC-CI36U-0.0%                 | -                           | 115,707           | -                  | 115,707                     | 4,821                             |
| Total OPWC Loans                | <u>\$ 483,990</u>           | <u>\$ 115,707</u> | <u>\$ (60,630)</u> | <u>\$ 539,067</u>           | <u>\$ 65,450</u>                  |
| SIB Loan 130011-3.00%           | <u>\$ 184,681</u>           | <u>\$ -</u>       | <u>\$ (24,086)</u> | <u>\$ 160,595</u>           | <u>\$ 24,814</u>                  |
| <b>Business-type Activities</b> |                             |                   |                    |                             |                                   |
| OWDA Loans                      |                             |                   |                    |                             |                                   |
| Sewer Improvement 5551-3.25%    | \$ 708,843                  | \$ -              | \$ (40,715)        | \$ 668,128                  | \$ 42,049                         |
| Total OWDA Loans                | <u>\$ 708,843</u>           | <u>\$ -</u>       | <u>\$ (40,715)</u> | <u>\$ 668,128</u>           | <u>\$ 42,049</u>                  |
| OPWC Loans                      |                             |                   |                    |                             |                                   |
| OPWC-CI47G-0.0%                 | \$ 56,254                   | \$ -              | \$ (4,328)         | \$ 51,926                   | \$ 4,328                          |
| OPWC-CI28D-0.0%                 | 31,818                      | -                 | (4,895)            | 26,923                      | 4,895                             |
| Total OPWC Loans                | <u>\$ 88,072</u>            | <u>\$ -</u>       | <u>\$ (9,223)</u>  | <u>\$ 78,849</u>            | <u>\$ 9,223</u>                   |

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

**GOVERNMENTAL ACTIVITIES**

| Year Ending<br>December 31, | General Obligation   |                     | Special Assessments |                  | Sales Tax Receipts  |                   |
|-----------------------------|----------------------|---------------------|---------------------|------------------|---------------------|-------------------|
|                             | Principal            | Interest            | Principal           | Interest         | Principal           | Interest          |
| 2018                        | \$ 1,005,000         | \$ 649,030          | \$ 335,000          | \$ 35,793        | \$ 230,000          | \$ 57,840         |
| 2019                        | 1,035,000            | 615,922             | 355,000             | 27,533           | 235,000             | 52,763            |
| 2020                        | 1,070,000            | 584,272             | 365,000             | 18,677           | 240,000             | 48,062            |
| 2021                        | 1,100,000            | 549,748             | 320,000             | 6,400            | 245,000             | 43,263            |
| 2022                        | 1,145,000            | 512,360             | -                   | -                | 255,000             | 35,912            |
| 2023-2027                   | 5,515,000            | 1,920,498           | -                   | -                | 1,360,000           | 87,863            |
| 2028-2032                   | 5,000,000            | 722,347             | -                   | -                | -                   | -                 |
| 2033-2037                   | 915,000              | 89,450              | -                   | -                | -                   | -                 |
| Total                       | <u>\$ 16,785,000</u> | <u>\$ 5,643,627</u> | <u>\$ 1,375,000</u> | <u>\$ 88,403</u> | <u>\$ 2,565,000</u> | <u>\$ 325,703</u> |

| Year Ending<br>December 31, | Ohio Water            |                 | Ohio Public Work Commission |             | State Infrastructure Bank |                  |
|-----------------------------|-----------------------|-----------------|-----------------------------|-------------|---------------------------|------------------|
|                             | Development Authority |                 | Principal                   | Interest    | Principal                 | Interest         |
|                             | Principal             | Interest        |                             |             |                           |                  |
| 2018                        | \$ 11,915             | \$ 2,920        | \$ 65,450                   | \$ -        | \$ 24,814                 | \$ 4,633         |
| 2019                        | 12,479                | 2,357           | 63,012                      | -           | 25,564                    | 3,883            |
| 2020                        | 13,068                | 1,768           | 52,274                      | -           | 26,336                    | 3,110            |
| 2021                        | 13,686                | 1,150           | 50,128                      | -           | 27,132                    | 2,314            |
| 2022                        | 14,332                | 504             | 50,128                      | -           | 56,749                    | 2,144            |
| 2023-2027                   | -                     | -               | 138,311                     | -           | -                         | -                |
| 2028-2032                   | -                     | -               | 52,505                      | -           | -                         | -                |
| 2033-2037                   | -                     | -               | 28,030                      | -           | -                         | -                |
| 2038-2042                   | -                     | -               | 28,030                      | -           | -                         | -                |
| 2043-2045                   | -                     | -               | 11,199                      | -           | -                         | -                |
| Total                       | <u>\$ 65,480</u>      | <u>\$ 8,699</u> | <u>\$ 539,067</u>           | <u>\$ -</u> | <u>\$ 160,595</u>         | <u>\$ 16,084</u> |

**BUSINESS-TYPE ACTIVITIES**

| Year Ending<br>December 31, | General Obligation  |                     | Ohio Water            |                   | Ohio Public      |             |
|-----------------------------|---------------------|---------------------|-----------------------|-------------------|------------------|-------------|
|                             | Principal           | Interest            | Development Authority | Work Commission   | Principal        | Interest    |
| 2018                        | \$ 265,000          | \$ 232,213          | \$ 42,049             | \$ 21,375         | \$ 9,223         | \$ -        |
| 2019                        | 265,000             | 224,550             | 43,426                | 19,998            | 9,223            | -           |
| 2020                        | 265,000             | 216,450             | 44,849                | 18,575            | 9,223            | -           |
| 2021                        | 280,000             | 208,500             | 46,319                | 17,105            | 9,223            | -           |
| 2022                        | 275,000             | 202,900             | 47,836                | 15,588            | 9,223            | -           |
| 2023-2027                   | 1,545,000           | 895,575             | 263,744               | 53,376            | 24,085           | -           |
| 2028-2032                   | 1,590,000           | 632,000             | 179,905               | 10,367            | 8,649            | -           |
| 2033-2037                   | 1,560,000           | 335,000             | -                     | -                 | -                | -           |
| 2038-2039                   | 715,000             | 43,200              | -                     | -                 | -                | -           |
| Total                       | <u>\$ 6,760,000</u> | <u>\$ 2,990,388</u> | <u>\$ 668,128</u>     | <u>\$ 156,384</u> | <u>\$ 78,849</u> | <u>\$ -</u> |

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

**Change in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2017, was as follows:

|   | <u>Beginning<br/>Balance</u> | <u>Additions</u>     | <u>(Reductions)</u>   | <u>Ending<br/>Balance</u> | <u>Amount<br/>Due In<br/>One Year</u> |
|---|------------------------------|----------------------|-----------------------|---------------------------|---------------------------------------|
| <b>Governmental Activities:</b>                         |                              |                      |                       |                           |                                       |
| Bonds Payable:  |                              |                      |                       |                           |                                       |
| General Obligations Bonds                               | \$ 14,770,000                | \$ 2,900,000         | \$ (885,000)          | \$ 16,785,000             | \$ 1,005,000                          |
| Sales Tax Receipts Bond                                 | -                            | 2,565,000            | -                     | 2,565,000                 | 230,000                               |
| Special Assessment Debt<br>With Government Commitment   | 1,710,000                    | -                    | (335,000)             | 1,375,000                 | 335,000                               |
| <b>Total Bonds Payable</b>                              | <b>16,480,000</b>            | <b>5,465,000</b>     | <b>(1,220,000)</b>    | <b>20,725,000</b>         | <b>1,570,000</b>                      |
| OWDA Loans  | 113,132                      | -                    | (47,652)              | 65,480                    | 11,915                                |
| OPWC Loans  | 483,990                      | 115,707              | (60,630)              | 539,067                   | 65,450                                |
| SIB Loan  | 184,681                      | -                    | (24,086)              | 160,595                   | 24,814                                |
| Compensated Absences                                    | 16,735,671                   | 8,015,734            | (6,519,873)           | 18,231,532                | 1,108,037                             |
| Net Pension Liability:                                  |                              |                      |                       |                           |                                       |
| OPERS   | 107,521,941                  | 25,041,955           | -                     | 132,563,896               | -                                     |
| STRS  | 4,523,172                    | -                    | (1,381,559)           | 3,141,613                 | -                                     |
| <b>Total Net Pension Liability</b>                      | <b>112,045,113</b>           | <b>25,041,955</b>    | <b>(1,381,559)</b>    | <b>135,705,509</b>        | <b>-</b>                              |
| <b>Governmental Activity<br/>Long-Term Liabilities</b>  | <b>\$ 146,042,587</b>        | <b>\$ 38,638,396</b> | <b>\$ (9,253,800)</b> | <b>\$ 175,427,183</b>     | <b>\$ 2,780,216</b>                   |
|   | <u>Beginning<br/>Balance</u> | <u>Additions</u>     | <u>(Reductions)</u>   | <u>Ending<br/>Balance</u> | <u>Amount<br/>Due In<br/>One Year</u> |
| <b>Business-type Activities:</b>                        |                              |                      |                       |                           |                                       |
| General Obligations Bonds                               | \$ 7,010,000                 | \$ -                 | \$ (250,000)          | \$ 6,760,000              | \$ 265,000                            |
| OWDA Loans  | 708,843                      | -                    | (40,715)              | 668,128                   | 42,049                                |
| OPWC Loans  | 88,072                       | -                    | (9,223)               | 78,849                    | 9,223                                 |
| Compensated Absences                                    | 53,697                       | 30,680               | (26,061)              | 58,316                    | 3,608                                 |
| Net Pension Liability - OPERS                           | 464,341                      | 201,809              | -                     | 666,150                   | -                                     |
| <b>Business-type Activity<br/>Long-Term Liabilities</b> | <b>\$ 8,324,953</b>          | <b>\$ 232,489</b>    | <b>\$ (325,999)</b>   | <b>\$ 8,231,443</b>       | <b>\$ 319,880</b>                     |

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Sales Tax Receipts Bond will be paid from non-tax revenue funds and sales tax receipts collections. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due to the county at December 31, 2017 was \$326,670.

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.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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

The County pays obligations related to employee compensation from the fund benefitting from their service, which is primarily the General fund, Sewer System and Transit fund.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
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**NOTE 17 – FUND BALANCE CONSTRAINTS**

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

|   | General       | Job & Family Services | Children Services | Community Mental Health | LCBDD         | Construction Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---------------|-----------------------|-------------------|-------------------------|---------------|-----------------------|-----------------------------|--------------------------|
| <b>Fund Balances:</b>                             |               |                       |                   |                         |               |                       |                             |                          |
| <b>Nonspendable:</b>                              |               |                       |                   |                         |               |                       |                             |                          |
| Inventory   | \$ 191,796    | \$ 19,311             | \$ 4,477          | \$ 1,695                | \$ 213,136    | \$ -                  | \$ 985,863                  | \$ 1,416,278             |
| Long-Term Interfund Loans                         | 13,183,745    | -                     | -                 | -                       | -             | -                     | -                           | 13,183,745               |
| Total Nonspendable                                | 13,375,541    | 19,311                | 4,477             | 1,695                   | 213,136       | -                     | 985,863                     | 14,600,023               |
| <b>Restricted:</b>                                |               |                       |                   |                         |               |                       |                             |                          |
| Criminal and Administrative Justice Services      | -             | -                     | -                 | -                       | -             | -                     | 2,587,800                   | 2,587,800                |
| Alcohol and Drug Programs                         | -             | -                     | -                 | -                       | -             | -                     | 1,921,928                   | 1,921,928                |
| Common Pleas Court Special Projects               | -             | -                     | -                 | -                       | -             | -                     | 1,636,686                   | 1,636,686                |
| Juvenile and Senior Citizens Programs             | -             | -                     | -                 | -                       | -             | -                     | 4,299,863                   | 4,299,863                |
| Community Development Programs                    | -             | -                     | -                 | -                       | -             | -                     | 1,140,863                   | 1,140,863                |
| Dog Warden Operations                             | -             | -                     | -                 | -                       | -             | -                     | 290,397                     | 290,397                  |
| Solid Waste, Recycling and Environmental Programs | -             | -                     | -                 | -                       | -             | -                     | 4,231,243                   | 4,231,243                |
| Public Safety Programs                            | -             | -                     | -                 | -                       | -             | -                     | 7,269,785                   | 7,269,785                |
| Law Enforcement                                   | -             | -                     | -                 | -                       | -             | -                     | 1,296,985                   | 1,296,985                |
| Assessment and Collection                         | -             | -                     | -                 | -                       | -             | -                     | 6,945,180                   | 6,945,180                |
| Technology Upgrades, Equipment and Supplies       | -             | -                     | -                 | -                       | -             | -                     | 2,880,260                   | 2,880,260                |
| Probation and Supervision Programs                | -             | -                     | -                 | -                       | -             | -                     | 1,708,784                   | 1,708,784                |
| Road and Bridge Maintenance and Repair            | -             | -                     | -                 | -                       | -             | -                     | 1,975,332                   | 1,975,332                |
| Mental Health Programs                            | -             | -                     | -                 | 20,873,425              | -             | -                     | 10,573                      | 20,883,998               |
| Children Services Programs                        | -             | -                     | 17,597,643        | -                       | -             | -                     | 5,550,634                   | 23,148,277               |
| Public Assistance Programs                        | -             | 5,484,040             | -                 | -                       | -             | -                     | 973,496                     | 6,457,536                |
| Health Services                                   | -             | -                     | -                 | -                       | -             | -                     | 1,258,108                   | 1,258,108                |
| Development Disabilities Programs                 | -             | -                     | -                 | -                       | 21,629,939    | -                     | 4,195,323                   | 25,825,262               |
| Jail Facilities Operations                        | -             | -                     | -                 | -                       | -             | -                     | 1,662,965                   | 1,662,965                |
| Debt Service                                      | -             | -                     | -                 | -                       | -             | -                     | 1,271,736                   | 1,271,736                |
| Total Restricted                                  | -             | 5,484,040             | 17,597,643        | 20,873,425              | 21,629,939    | -                     | 53,107,941                  | 118,692,988              |
| <b>Committed:</b>                                 |               |                       |                   |                         |               |                       |                             |                          |
| County Home                                       | -             | -                     | -                 | -                       | -             | -                     | 16,416                      | 16,416                   |
| Community Development Programs                    | -             | -                     | -                 | -                       | -             | -                     | 226,910                     | 226,910                  |
| Total Committed                                   | -             | -                     | -                 | -                       | -             | -                     | 243,326                     | 243,326                  |
| <b>Assigned:</b>                                  |               |                       |                   |                         |               |                       |                             |                          |
| Encumbrances                                      | 6,905,088     | -                     | -                 | -                       | -             | -                     | -                           | 6,905,088                |
| Total Assigned                                    | 6,905,088     | -                     | -                 | -                       | -             | -                     | -                           | 6,905,088                |
| Unassigned (Deficit):                             | 5,852,057     | -                     | -                 | -                       | -             | (17,943,169)          | (240,775)                   | (12,331,887)             |
| Total Fund Balances                               | \$ 26,132,686 | \$ 5,503,351          | \$ 17,602,120     | \$ 20,875,120           | \$ 21,843,075 | \$ (17,943,169)       | \$ 54,096,355               | \$ 128,109,538           |

**NOTE 18 - CONDUIT DEBT OBLIGATIONS**

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

As of December 31, 2017, there were two Economic Development Bonds outstanding with aggregate principal amounts payable of \$5,015,000.

**NOTE 19 - INTERFUND TRANSACTIONS**

Due to/from Other Funds:

| <u>Payable Fund</u>         | <u>Receivable Fund</u>      | <u>Amount</u>              |
|-----------------------------|-----------------------------|----------------------------|
| Construction Projects       | General Fund                | 650,000                    |
| General Fund                | Nonmajor Governmental Funds | 2,000                      |
| Job & Family Services       | Nonmajor Enterprise Fund    | 42,856                     |
| Children Services           | General Fund                | 58,878                     |
| Children Services           | LCBDD                       | 13,039                     |
| LCBDD                       | Community Mental Health     | 15,154                     |
| LCBDD                       | Nonmajor Governmental Funds | 8,893                      |
| Nonmajor Governmental Funds | General Fund                | 701,056                    |
| Nonmajor Governmental Funds | Job & Family Services       | 234,797                    |
| Nonmajor Governmental Funds | Community Mental Health     | 2,500                      |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 29,413                     |
| Sewer System                | General Fund                | 600,000                    |
| Sewer System                | Nonmajor Governmental Funds | 1,481                      |
| Sewer System                | Internal Service Fund       | 10,565                     |
| Nonmajor Enterprise Fund    | General Fund                | 375,000                    |
| Nonmajor Enterprise Fund    | Internal Service Fund       | 3,567                      |
| LCBDD                       | Internal Service Fund       | 25,708                     |
| Nonmajor Governmental Funds | Internal Service Fund       | 1,942                      |
| <b>Total</b>                |                             | <u><u>\$ 2,776,849</u></u> |

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

Advances to/from Other funds:

|                              | <u>Payable Fund:</u>         |                              |                     |                                       |                            | <u>Total</u>         |
|------------------------------|------------------------------|------------------------------|---------------------|---------------------------------------|----------------------------|----------------------|
|                              | <u>Construction Projects</u> | <u>Nonmajor Governmental</u> | <u>Sewer System</u> | <u>Lorain County Regional Airport</u> | <u>Nonmajor Enterprise</u> |                      |
| <b>Receivable Fund:</b>      |                              |                              |                     |                                       |                            |                      |
| <b>General Fund</b>          | \$ 9,957,981                 | \$ 884,049                   | \$ 1,460,124        | \$ 87,591                             | \$ 794,000                 | \$ 13,183,745        |
| <b>Nonmajor Governmental</b> | 4,365,000                    | 17,956                       | -                   | -                                     | -                          | 4,382,956            |
| <b>Total</b>                 | <u>\$ 14,322,981</u>         | <u>\$ 902,005</u>            | <u>\$ 1,460,124</u> | <u>\$ 87,591</u>                      | <u>\$ 794,000</u>          | <u>\$ 17,566,701</u> |

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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

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

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

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

| Year Ending<br>December 31, | Taxable Notes |            | General Obligation Bonds |              |
|-----------------------------|---------------|------------|--------------------------|--------------|
|                             | Principal     | Interest   | Principal                | Interest     |
| 2018                        | \$ 50,000     | \$ 46,800  | \$ 420,000               | \$ 347,600   |
| 2019                        | 50,000        | 44,800     | 435,000                  | 330,800      |
| 2020                        | 55,000        | 42,800     | 450,000                  | 313,400      |
| 2021                        | 55,000        | 40,600     | 470,000                  | 295,400      |
| 2022                        | 60,000        | 38,400     | 485,000                  | 276,600      |
| 2023-2027                   | 325,000       | 155,200    | 2,745,000                | 1,075,600    |
| 2028-2032                   | 395,000       | 84,400     | 3,325,000                | 481,000      |
| 2033-2034                   | 180,000       | 10,800     | 360,000                  | 14,400       |
| Total                       | \$ 1,170,000  | \$ 463,800 | \$ 8,690,000             | \$ 3,134,800 |

Interfund Transfers:

|                       | Transfers In: |                       |                   |                       |                       |            | Total        |
|-----------------------|---------------|-----------------------|-------------------|-----------------------|-----------------------|------------|--------------|
|                       | General Fund  | Job & Family Services | Children Services | Construction Projects | Nonmajor Governmental | Enterprise |              |
| Transfers Out:        |               |                       |                   |                       |                       |            |              |
| General Fund          | \$ -          | \$ 915,065            | \$ -              | \$ 386,200            | \$ 3,062,980          | \$ 198,800 | \$ 4,563,045 |
| Job & Family Services | -             | -                     | 500,000           | -                     | -                     | -          | 500,000      |
| Construction Projects | -             | -                     | -                 | -                     | 50,175                | -          | 50,175       |
| Nonmajor Governmental | 140,276       | -                     | -                 | -                     | 522,593               | -          | 662,869      |
| Total                 | \$ 140,276    | \$ 915,065            | \$ 500,000        | \$ 386,200            | \$ 3,635,748          | \$ 198,800 | \$ 5,776,089 |

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).



**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

- (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 restricted, committed, or assigned fund balance for governmental fund types (GAAP).
- (6) Certain funds that are legally budgeted in separate special revenue funds (Certificate of Title and Recorder's Equipment) are considered part of the General fund on a GAAP basis.

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

|   | General             | Job & Family<br>Services | Children<br>Services | Community<br>Mental<br>Health | LCBDD             |
|---|---------------------|--------------------------|----------------------|-------------------------------|-------------------|
| Budget Basis                            | \$ 2,087,745        | \$ (805,453)             | \$ 3,832,075         | \$ (355,963)                  | \$ (3,304,239)    |
| Net Adjustment for Revenue Accruals     | 2,600,684           | 1,040,844                | (391,137)            | (133,693)                     | 1,833,364         |
| Net Adjustment for Expenditure Accruals | 610,719             | 112,279                  | (134,647)            | 35,049                        | 123,521           |
| Funds Budgeted Elsewhere                | 532,396             | -                        | -                    | -                             | -                 |
| Advances                                | 1,775,880           | -                        | -                    | -                             | -                 |
| Encumbrances                            | 916,524             | 60,336                   | 286,858              | 952,787                       | 1,472,140         |
| GAAP Basis                              | <u>\$ 8,523,948</u> | <u>\$ 408,006</u>        | <u>\$ 3,593,149</u>  | <u>\$ 498,180</u>             | <u>\$ 124,786</u> |

**NOTE 21 - TAX ABATEMENTS**

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

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

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

| Tax Abatement Program                     | Total Amount of<br>Taxes Abated * |
|---|-----------------------------------|
| Community Reinvestment Area (CRA)         |                                   |
| City of Avon Lake                         | \$ 142,054                        |
| City of Elyria                            | 37,425                            |
| City of Lorain                            | 17,261                            |
| City of North Ridgeville                  | 26,698                            |
| Village of Grafton                        | 1,504                             |
| Village of Lagrange                       | 34,033                            |
| Village of Wellington/Wellington Township | 4,048                             |
| Total Community Reinvestment Area (CRA)   | 263,023                           |
| Enterprise Zone                           |                                   |
| City of Avon                              | 51,898                            |
| City of Avon Lake                         | 1,889                             |
| City of Elyria                            | 18,684                            |
| City of North Ridgeville                  | 9,048                             |
| City of Oberlin                           | 1,207                             |
| City of Vermilion                         | 2,772                             |
| Sheffield Township                        | 12,484                            |
| Village of Sheffield                      | 2,760                             |
| Total Enterprise Zone                     | 100,742                           |
| Total All Abatements                      | \$ 363,765                        |

\* Incentives abated for 2016 that would have been collected in 2017 in actual dollars

**NOTE 22 - CONTINGENT LIABILITIES**

**A. Grants**

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

**B. Litigation**

As of December 31, 2017, 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, 2017 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 \$1,173,053 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 \$397,137 for prior year's assistance.

**NOTE 24 - CONTRACTUAL COMMITMENTS**

During 2017, the County entered into various contracts for construction and renovations totaling \$10,390,574. The amounts paid on the contracts were \$9,565,898 with \$9,539 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$815,137.

**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 through 2033.

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

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2017 there has been no draw down on this line of credit.

**NOTE 26 - SUBSEQUENT EVENTS**

Subsequent events were evaluated by management through June 29, 2018, 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, 2017 the value of these services was estimated to be \$1,173,053.

**2. Concentrations of Credit Risk**

The organization had extended unsecured credit to regular customers amounting to \$375,860 at June 30, 2017.

**NOTE 28 - LORAIN COUNTY PORT AUTHORITY**

**1. Change in Accounting Principles**

For 2017, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 80, Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14, GASB Statement 81, Irrevocable Split-Interest Agreements, and GASB Statement No. 82, Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73.

**2. Deposits and Investments**

Deposits - At December 31, 2017, the bank balance of the Authority’s deposits was \$538,630. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2017, \$288,630 of the Authority’s bank balance was exposed to custodial credit risk while \$250,000 was covered by the Federal Deposit Insurance Corporation.

Investments – As of December 31, 2017, the Authority had the following investments and maturities:

| Investment Type                           | Fair Value  | Investment Maturity<br>Less than One Year |
|---|-------------|---|
| First American Government Obligation Fund | \$2,515,570 | \$2,515,570                               |

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 |
|---|------|

**3. Bond Fund Program**

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

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

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

The amounts held in the Authority’s Bond Fund Program Reserve was \$2,515,570 at December 31, 2017 and are reflected in the Statement of Net Position.

**4. Related Party Activity**

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

**5. Letter of Credit**

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Northwest Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote the creation and preservation of jobs and employment opportunities within the County. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, market conditions at that time dictated that the firm pull out of the project. As of December 31, 2017, the Authority has not used the Northwest Bank Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority, or to attract suitable business attraction/expansion to meet LCPA core mission of economic development in Lorain County.

**6. Conduit Debt and Long-Term Liabilities**

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

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

As of December 31, 2017 the conduit debt-revenue bond were outstanding with an original issue amount of \$4,000,000, 2.00%-4.00% interest rate all of which remains outstanding as of December 31, 2017. The annual requirements to amortize the long-term debt are as follows:

| Fiscal Year<br>Ending<br>December 31 | Revenue Bond Series 2017 |              |              |
|--------------------------------------|--------------------------|--------------|--------------|
|                                      | Principal                | Interest     | Total        |
|                                      | Payment                  |              |              |
| 2018                                 | \$ 135,000               | \$ 95,870    | \$ 230,870   |
| 2019                                 | 155,000                  | 112,343      | 267,343      |
| 2020                                 | 165,000                  | 109,244      | 274,244      |
| 2021                                 | 170,000                  | 105,943      | 275,943      |
| 2022                                 | 170,000                  | 102,544      | 272,544      |
| 2023-2027                            | 910,000                  | 458,504      | 1,368,504    |
| 2028-2032                            | 1,055,000                | 305,115      | 1,360,115    |
| 2033-2037                            | 1,240,000                | 121,232      | 1,361,232    |
| Totals                               | \$ 4,000,000             | \$ 1,410,795 | \$ 5,410,795 |

**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, 2017, the outstanding balance was 397,137.

Loan payable activity for the year ended December 31, 2017, was as follows:

|              | Balance<br>1/1/2017 | Additions | Deletions | Balance<br>12/31/2017 |
|--------------|---------------------|-----------|-----------|-----------------------|
| Loan Payable | \$ 391,312          | \$ 5,825  | \$ -      | \$ 397,137            |

**NOTE 29 - LORAIN COUNTY VISITOR'S BUREAU, INC.**

**1. Hotel and Lodging Bed Tax and Concentration of Risk**

The LCVB is dependent upon the collection of the lodging and excise tax for the majority of its revenues. In addition, 100 percent of its accounts receivable as of December 31, 2017 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

**2. Bonds Payable**

On March 20, 2003, LCVB entered into a loan agreement with the Lorain County Port Authority agreeing to pay \$1,425,000 of taxable development revenue bonds. In September 2014, the note was refinanced with the Lorain County Port Authority issuing \$1,175,000 of taxable development revenue and refunding bonds. Proceeds from the note and issuance of bonds were used to pay off an existing loan and to finance the reconstruction of the LCVB's facility. The note bear interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2017 was \$1,008,333.

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

| Year Ending December 31, | Amount       |
|--------------------------|--------------|
| 2018                     | \$ 96,519    |
| 2019                     | 95,019       |
| 2020                     | 94,219       |
| 2021                     | 101,327      |
| 2022                     | 99,785       |
| Thereafter               | 1,103,438    |
|                          | \$ 1,590,307 |

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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| <u>Year Ending December 31,</u> | <u>Amount</u>              |
|---------------------------------|----------------------------|
| 2018                            | \$ 40,000                  |
| 2019                            | 40,000                     |
| 2020                            | 40,833                     |
| 2021                            | 50,000                     |
| 2022                            | 50,000                     |
| Thereafter                      | <u>787,500</u>             |
|                                 | <u><u>\$ 1,008,333</u></u> |

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$54,194 for the year ended December 31, 2017.

REQUIRED SUPPLEMENTARY INFORMATION



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

|  | 2017           | 2016           | 2015          | 2014          |
|--|----------------|----------------|---------------|---------------|
| <b>Ohio Public Employees' Retirement System (OPERS)</b>  |                |                |               |               |
| County's Proportion of the Net Pension Liability   | 0.586701995%   | 0.623432000%   | 0.612383806%  | 0.612383806%  |
| County's Proportionate Share of the Net Pension Liability  | \$ 133,230,046 | \$ 107,986,282 | \$ 73,624,549 | \$ 72,127,815 |
| County's Covered Payroll   | \$ 80,277,833  | \$ 79,534,275  | \$ 78,385,158 | \$ 91,604,408 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 165.96%        | 135.77%        | 93.93%        | 78.74%        |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                       | 77.25%         | 81.08%         | 86.45%        | 86.36%        |
| <b>State Teachers Retirement System (STRS)</b>   |                |                |               |               |
| County's Proportion of the Net Pension Liability   | 0.0132249%     | 0.01351289%    | 0.01343894%   | 0.013437837%  |
| County's Proportionate Share of the Net Pension Liability  | \$ 3,141,613   | \$ 4,523,172   | \$ 3,713,862  | \$ 3,268,548  |
| County's Covered Payroll   | \$ 1,322,700   | \$ 1,470,700   | \$ 1,458,346  | \$ 1,448,992  |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 237.52%        | 307.55%        | 254.66%       | 225.57%       |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                       | 75.30%         | 66.80%         | 72.10%        | 74.70%        |

(1) Information prior to 2014 is not available.

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

**Notes:**

**Ohio Public Employees' Retirement System (OPERS)**

*Changes of Benefit Terms:* None.

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

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

**State Teachers Retirement System (STRS)**

*Changes of Benefit Terms:* Effective July 1, 2017, the COLA was reduced to zero.

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

**Lorain County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*Last Five Years (1)*

|   | <u>2017</u>        | <u>2016</u>        | <u>2015</u>        | <u>2014</u>        | <u>2013</u>         |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>          |                    |                    |                    |                    |                     |
| Contractually Required Contribution                                     | \$ 9,975,003       | \$ 9,633,340       | \$ 9,544,113       | \$ 9,406,219       | \$ 10,992,529       |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(9,975,003)</u> | <u>(9,633,340)</u> | <u>(9,544,113)</u> | <u>(9,406,219)</u> | <u>(10,992,529)</u> |
| Contribution Deficiency (Excess)  | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>         |
| County's Covered Payroll  | \$ 75,457,769      | \$ 80,277,833      | \$ 79,534,275      | \$ 78,385,158      | \$ 91,604,408       |
| Contributions as a Percentage of Covered Payroll                        | 13.00%             | 12.00%             | 12.00%             | 12.00%             | 12.00%              |
| <b><i>State Teachers Retirement System (STRS)</i></b>                   |                    |                    |                    |                    |                     |
| Contractually Required Contribution                                     | \$ 207,599         | \$ 185,178         | \$ 205,898         | \$ 189,585         | \$ 188,369          |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(207,599)</u>   | <u>(185,178)</u>   | <u>(205,898)</u>   | <u>(189,585)</u>   | <u>(188,369)</u>    |
| Contribution Deficiency (Excess)  | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>         |
| County's Covered Payroll  | \$ 1,482,850       | \$ 1,322,700       | \$ 1,470,700       | \$ 1,458,346       | \$ 1,448,992        |
| Contributions as a Percentage of Covered Payroll                        | 14.00%             | 14.00%             | 14.00%             | 13.00%             | 13.00%              |

(1) Information prior to 2013 is not available.

COMBINING AND INDIVIDUAL FUND INFORMATION  
AND OTHER SUPPLEMENTARY INFORMATION

## General Fund

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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, 2017

|                                   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|--------------------|-------------------|-------------------|----------------|--------------------------------|---|
| <b>Revenues</b>                   |                    |                   |                   |                |                                |   |
| Property Taxes                    | \$ 7,657,272       | \$ 8,145,544      | \$ 8,145,544      | \$ -           | \$ 8,145,544                   | \$ -  |
| Sales Tax                         | 24,200,000         | 24,849,817        | 24,849,817        | -              | 24,849,817                     | -   |
| Charges for Services              | 3,434,000          | 3,118,789         | 3,118,789         | -              | 3,118,789                      | -   |
| Licenses, Permits and Fees        | 8,603,369          | 10,263,876        | 10,291,027        | -              | 10,291,027                     | 27,151  |
| Fines and Forfeitures             | 800,000            | 847,671           | 847,671           | -              | 847,671                        | -   |
| Intergovernmental Revenue         | 9,222,021          | 8,760,141         | 8,826,189         | -              | 8,826,189                      | 66,048  |
| Interest Income                   | 1,500,375          | 2,132,293         | 2,132,293         | -              | 2,132,293                      | -   |
| Miscellaneous Revenue             | 272,875            | 964,758           | 964,758           | -              | 964,758                        | -   |
| <b>Total Revenues</b>             | <b>55,689,912</b>  | <b>59,082,889</b> | <b>59,176,088</b> | <b>-</b>       | <b>59,176,088</b>              | <b>93,199</b>   |
| <b>Expenditures</b>               |                    |                   |                   |                |                                |   |
| Current:                          |                    |                   |                   |                |                                |   |
| General Government:               |                    |                   |                   |                |                                |   |
| Legislative and Executive:        |                    |                   |                   |                |                                |   |
| Commissioners:                    |                    |                   |                   |                |                                |   |
| Salaries and Wages                | 621,662            | 1,063,286         | 902,707           | -              | 902,707                        | 160,579   |
| Fringe Benefits                   | 453,769            | 355,818           | 332,876           | -              | 332,876                        | 22,942  |
| Material and Supplies             | 20,648             | 20,648            | 18,436            | 1,711          | 20,147                         | 501   |
| Equipment                         | 41,000             | 34,500            | 11,420            | -              | 11,420                         | 23,080  |
| Contractual Services              | 11,500             | 11,500            | 202               | -              | 202                            | 11,298  |
| Other                             | 37,500             | 41,500            | 23,765            | -              | 23,765                         | 17,735  |
| <b>Total Commissioners</b>        | <b>1,186,079</b>   | <b>1,527,252</b>  | <b>1,289,406</b>  | <b>1,711</b>   | <b>1,291,117</b>               | <b>236,135</b>  |
| Auditor:                          |                    |                   |                   |                |                                |   |
| Salaries and Wages                | 604,663            | 1,167,709         | 1,167,177         | -              | 1,167,177                      | 532   |
| Fringe Benefits                   | 106,725            | 163,989           | 161,046           | -              | 161,046                        | 2,943   |
| Material and Supplies             | 46,310             | 46,531            | 40,373            | 6,154          | 46,527                         | 4   |
| Equipment                         | 15,604             | 14,757            | 9,607             | 5,115          | 14,722                         | 35  |
| Contractual Services              | 226,856            | 213,952           | 112,903           | 101,044        | 213,947                        | 5   |
| Other                             | 33,596             | 31,041            | 25,913            | 5,080          | 30,993                         | 48  |
| <b>Total Auditor</b>              | <b>1,033,754</b>   | <b>1,637,979</b>  | <b>1,517,019</b>  | <b>117,393</b> | <b>1,634,412</b>               | <b>3,567</b>  |
| Treasurer:                        |                    |                   |                   |                |                                |   |
| Salaries and Wages                | 194,389            | 323,035           | 304,831           | -              | 304,831                        | 18,204  |
| Fringe Benefits                   | 30,052             | 45,226            | 43,241            | -              | 43,241                         | 1,985   |
| Material and Supplies             | 5,000              | 5,000             | 4,989             | -              | 4,989                          | 11  |
| Equipment                         | 2,250              | 2,250             | 1,126             | -              | 1,126                          | 1,124   |
| Contractual Services              | 79,500             | 79,100            | 78,968            | -              | 78,968                         | 132   |
| Other                             | 8,500              | 8,900             | 2,786             | -              | 2,786                          | 6,114   |
| <b>Total Treasurer</b>            | <b>319,691</b>     | <b>463,511</b>    | <b>435,941</b>    | <b>-</b>       | <b>435,941</b>                 | <b>27,570</b>   |
| Prosecuting Attorney:             |                    |                   |                   |                |                                |   |
| Salaries and Wages                | 2,374,661          | 3,883,292         | 3,858,235         | -              | 3,858,235                      | 25,057  |
| Fringe Benefits                   | 580,215            | 715,055           | 682,523           | -              | 682,523                        | 32,532  |
| Material and Supplies             | 88,888             | 98,334            | 91,030            | 6,050          | 97,080                         | 1,254   |
| Equipment                         | 71,288             | 67,046            | 51,795            | 12,414         | 64,209                         | 2,837   |
| Contractual Services              | 44,190             | 47,943            | 41,570            | 4,963          | 46,533                         | 1,410   |
| Fees                              | 2,500              | -                 | -                 | -              | -                              | -   |
| Other                             | 82,782             | 14,424            | 10,093            | -              | 10,093                         | 4,331   |
| <b>Total Prosecuting Attorney</b> | <b>3,244,524</b>   | <b>4,826,094</b>  | <b>4,735,246</b>  | <b>23,427</b>  | <b>4,758,673</b>               | <b>67,421</b>   |

**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, 2017

|                                    | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|--------------------|------------------|------------------|----------------|--------------------------------|---|
| <b>Records Center:</b>             |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 56,330             | 117,168          | 97,507           | -              | 97,507                         | 19,661  |
| Fringe Benefits                    | 11,888             | 16,408           | 13,697           | -              | 13,697                         | 2,711   |
| Material and Supplies              | 19,330             | 11,330           | 8,050            | -              | 8,050                          | 3,280   |
| Equipment                          | 26,980             | 13,110           | 698              | -              | 698                            | 12,412  |
| Contractual Services               | 32,950             | 54,675           | 32,865           | 7,902          | 40,767                         | 13,908  |
| Other                              | 1,150              | 1,150            | -                | -              | -                              | 1,150   |
| <b>Total Records Center</b>        | <b>148,628</b>     | <b>213,841</b>   | <b>152,817</b>   | <b>7,902</b>   | <b>160,719</b>                 | <b>53,122</b>   |
| <b>Board of Elections:</b>         |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 541,577            | 1,121,850        | 1,120,242        | -              | 1,120,242                      | 1,608   |
| Fringe Benefits                    | 105,841            | 157,464          | 156,473          | -              | 156,473                        | 991   |
| Material and Supplies              | 269,170            | 308,220          | 302,620          | 588            | 303,208                        | 5,012   |
| Equipment                          | 34,025             | 151,758          | 150,596          | 1,162          | 151,758                        | -   |
| Contractual Services               | 489,461            | 317,604          | 308,573          | 8,680          | 317,253                        | 351   |
| Fees                               | 550                | 86               | 82               | -              | 82                             | 4   |
| Other                              | 177,970            | 228,321          | 227,991          | -              | 227,991                        | 330   |
| <b>Total Board of Elections</b>    | <b>1,618,594</b>   | <b>2,285,303</b> | <b>2,266,577</b> | <b>10,430</b>  | <b>2,277,007</b>               | <b>8,296</b>  |
| <b>Community Maintenance:</b>      |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 595,188            | 1,237,994        | 992,657          | -              | 992,657                        | 245,337   |
| Fringe Benefits                    | 133,631            | 173,386          | 138,886          | -              | 138,886                        | 34,500  |
| Material and Supplies              | 908,159            | 846,248          | 619,756          | 23,963         | 643,719                        | 202,529   |
| Equipment                          | 132,393            | 134,258          | 72,478           | 11,602         | 84,080                         | 50,178  |
| Contractual Services               | 3,143,904          | 3,194,199        | 2,590,711        | 313,635        | 2,904,346                      | 289,853   |
| Other                              | 20,100             | 8,049            | 1,312            | -              | 1,312                          | 6,737   |
| <b>Total Community Maintenance</b> | <b>4,933,375</b>   | <b>5,594,134</b> | <b>4,415,800</b> | <b>349,200</b> | <b>4,765,000</b>               | <b>829,134</b>  |
| <b>Community Development:</b>      |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 297,500            | 618,800          | 562,382          | -              | 562,382                        | 56,418  |
| Fringe Benefits                    | 56,525             | 86,634           | 77,895           | -              | 77,895                         | 8,739   |
| Material and Supplies              | 8,300              | 8,300            | 3,059            | -              | 3,059                          | 5,241   |
| Equipment                          | 9,136              | 7,032            | 5,168            | -              | 5,168                          | 1,864   |
| Contractual Services               | 50,150             | 58,243           | 22,594           | -              | 22,594                         | 35,649  |
| Fees                               | 1,600              | 1,000            | -                | -              | -                              | 1,000   |
| Other                              | 19,800             | 36,075           | 26,112           | -              | 26,112                         | 9,963   |
| <b>Total Community Development</b> | <b>443,011</b>     | <b>816,084</b>   | <b>697,210</b>   | <b>-</b>       | <b>697,210</b>                 | <b>118,874</b>  |

**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, 2017

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|----------------|--------------------------------|---|
| Recorder:   |                    |                   |                   |                |                                |   |
| Salaries and Wages  | 267,262            | 512,164           | 476,015           | -              | 476,015                        | 36,149  |
| Fringe Benefits   | 49,000             | 68,900            | 64,009            | -              | 64,009                         | 4,891   |
| Material and Supplies   | 5,000              | 3,500             | 3,219             | -              | 3,219                          | 281   |
| Other   | 5,000              | 6,500             | 2,423             | -              | 2,423                          | 4,077   |
| <b>Total Recorder</b>   | <b>326,262</b>     | <b>591,064</b>    | <b>545,666</b>    | <b>-</b>       | <b>545,666</b>                 | <b>45,398</b>   |
| Port Authority:   |                    |                   |                   |                |                                |   |
| Contractual Services  | 25,000             | 25,000            | 25,000            | -              | 25,000                         | -   |
| <b>Total Port Authority</b>                                     | <b>25,000</b>      | <b>25,000</b>     | <b>25,000</b>     | <b>-</b>       | <b>25,000</b>                  | <b>-</b>  |
| Insurance/Pensions/Taxes:                                       |                    |                   |                   |                |                                |   |
| Fringe Benefits   | 10,258,066         | 8,693,707         | 7,312,837         | -              | 7,312,837                      | 1,380,870   |
| Contractual Services  | 25,000             | 23,810            | 1,652             | -              | 1,652                          | 22,158  |
| Fees  | 120,000            | 120,000           | 107,974           | -              | 107,974                        | 12,026  |
| Other   | 20,926             | 22,116            | 1,290             | -              | 1,290                          | 20,826  |
| <b>Total Insurance/Pensions/Taxes</b>                           | <b>10,423,992</b>  | <b>8,859,633</b>  | <b>7,423,753</b>  | <b>-</b>       | <b>7,423,753</b>               | <b>1,435,880</b>  |
| Miscellaneous:  |                    |                   |                   |                |                                |   |
| Fringe Benefits   | 60,000             | 35,500            | 29,715            | -              | 29,715                         | 5,785   |
| Contractual Services  | 691,468            | 711,468           | 563,539           | 65,838         | 629,377                        | 82,091  |
| Fees  | 22,500             | 37,500            | 35,523            | -              | 35,523                         | 1,977   |
| Other   | 1,044,600          | 563,491           | 542,226           | -              | 542,226                        | 21,265  |
| <b>Total Miscellaneous</b>                                      | <b>1,818,568</b>   | <b>1,347,959</b>  | <b>1,171,003</b>  | <b>65,838</b>  | <b>1,236,841</b>               | <b>111,118</b>  |
| <b>Total General Government -<br/>Legislative and Executive</b> | <b>25,521,478</b>  | <b>28,187,854</b> | <b>24,675,438</b> | <b>575,901</b> | <b>25,251,339</b>              | <b>2,936,515</b>  |
| Judicial:   |                    |                   |                   |                |                                |   |
| Court of Appeals:   |                    |                   |                   |                |                                |   |
| Fees  | 30,000             | 58,130            | 36,813            | -              | 36,813                         | 21,317  |
| Other   | 120,000            | 91,870            | 91,870            | -              | 91,870                         | -   |
| <b>Total Court of Appeals</b>                                   | <b>150,000</b>     | <b>150,000</b>    | <b>128,683</b>    | <b>-</b>       | <b>128,683</b>                 | <b>21,317</b>   |

**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, 2017

|   | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances  | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|------------------|------------------|---------------|--------------------------------|---|
| <b>Common Pleas Court:</b>                                  |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 1,635,692          | 3,085,631        | 3,066,181        | -             | 3,066,181                      | 19,450  |
| Fringe Benefits   | 281,887            | 424,444          | 406,826          | -             | 406,826                        | 17,618  |
| Material and Supplies                                       | 63,946             | 55,194           | 49,530           | -             | 49,530                         | 5,664   |
| Equipment   | 46,872             | 66,700           | 39,591           | 18,670        | 58,261                         | 8,439   |
| Contractual Services  | 137,620            | 154,575          | 148,374          | 2,092         | 150,466                        | 4,109   |
| Fees  | 733,840            | 1,203,740        | 1,192,581        | -             | 1,192,581                      | 11,159  |
| Other   | 58,500             | 78,251           | 50,277           | -             | 50,277                         | 27,974  |
| <b>Total Common Pleas Court</b>                             | <b>2,958,357</b>   | <b>5,068,535</b> | <b>4,953,360</b> | <b>20,762</b> | <b>4,974,122</b>               | <b>94,413</b>   |
| <b>Domestic Relations-Domestic Relations:</b>               |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 1,066,102          | 2,117,077        | 2,114,527        | -             | 2,114,527                      | 2,550   |
| Fringe Benefits   | 146,186            | 283,293          | 282,331          | -             | 282,331                        | 962   |
| Material and Supplies                                       | 66,035             | 44,710           | 43,350           | 695           | 44,045                         | 665   |
| Equipment   | 24,992             | 61,973           | 49,977           | 11,981        | 61,958                         | 15  |
| Contractual Services  | 26,525             | 65,921           | 56,062           | 9,858         | 65,920                         | 1   |
| Fees  | 2,800              | 5,000            | 5,000            | -             | 5,000                          | -   |
| Other   | 42,200             | 38,459           | 33,279           | 4,900         | 38,179                         | 280   |
| <b>Total Domestic Relations -<br/>Domestic Relations</b>    | <b>1,374,840</b>   | <b>2,616,433</b> | <b>2,584,526</b> | <b>27,434</b> | <b>2,611,960</b>               | <b>4,473</b>  |
| <b>Domestic Relations-Juvenile Probation:</b>               |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 792,545            | 1,561,813        | 1,560,095        | -             | 1,560,095                      | 1,718   |
| Fringe Benefits   | 152,898            | 216,494          | 216,065          | -             | 216,065                        | 429   |
| Material and Supplies                                       | 35,756             | 39,936           | 36,438           | 2,611         | 39,049                         | 887   |
| Equipment   | 28,500             | 27,263           | 25,103           | -             | 25,103                         | 2,160   |
| Contractual Services  | 131,790            | 112,203          | 111,355          | 845           | 112,200                        | 3   |
| Fees  | 363,500            | 551,005          | 534,415          | -             | 534,415                        | 16,590  |
| Other   | 49,300             | 35,973           | 35,645           | -             | 35,645                         | 328   |
| <b>Total Domestic Relations -<br/>Juvenile Probation</b>    | <b>1,554,289</b>   | <b>2,544,687</b> | <b>2,519,116</b> | <b>3,456</b>  | <b>2,522,572</b>               | <b>22,115</b>   |
| <b>Domestic Relations-Juvenile Detention Home:</b>          |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 763,259            | 1,608,409        | 1,603,392        | -             | 1,603,392                      | 5,017   |
| Fringe Benefits   | 141,836            | 220,809          | 219,903          | -             | 219,903                        | 906   |
| Material and Supplies                                       | 89,858             | 111,918          | 71,206           | 10,397        | 81,603                         | 30,315  |
| Equipment   | 12,000             | 14,537           | 9,536            | 5,000         | 14,536                         | 1   |
| Contractual Services  | 436,422            | 366,425          | 305,994          | 54,659        | 360,653                        | 5,772   |
| Other   | 7,350              | 3,094            | 3,090            | -             | 3,090                          | 4   |
| <b>Total Domestic Relations-Juvenile<br/>Detention Home</b> | <b>1,450,725</b>   | <b>2,325,192</b> | <b>2,213,121</b> | <b>70,056</b> | <b>2,283,177</b>               | <b>42,015</b>   |
| <b>Domestic Relations-Child Support:</b>                    |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 363,854            | 442,531          | 441,924          | -             | 441,924                        | 607   |
| Fringe Benefits   | 209,506            | 208,154          | 191,944          | -             | 191,944                        | 16,210  |
| Material and Supplies                                       | 44,967             | 46,470           | 30,657           | 3,473         | 34,130                         | 12,340  |
| Equipment   | 400                | 123              | 123              | -             | 123                            | -   |
| Contractual Services  | 9,967              | 9,967            | 6,085            | -             | 6,085                          | 3,882   |
| Fees  | 55,788             | 55,788           | 43,331           | -             | 43,331                         | 12,457  |
| Other   | 7,545              | 9,373            | 3,992            | 250           | 4,242                          | 5,131   |
| <b>Total Domestic Relations-Child Support:</b>              | <b>692,027</b>     | <b>772,406</b>   | <b>718,056</b>   | <b>3,723</b>  | <b>721,779</b>                 | <b>50,627</b>   |



**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, 2017

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|----------------|--------------------------------|---|
| Domestic Relations-Hazel Webber Home:                 |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 166,000            | 275,214           | 264,052           | -              | 264,052                        | 11,162  |
| Fringe Benefits                                       | 31,140             | 40,937            | 37,619            | -              | 37,619                         | 3,318   |
| Material and Supplies                                 | 8,550              | 14,788            | 7,041             | -              | 7,041                          | 7,747   |
| Equipment   | 8,860              | 2,110             | 2,109             | -              | 2,109                          | 1   |
| Contractual Services                                  | 48,469             | 44,972            | 34,347            | 8,494          | 42,841                         | 2,131   |
| Other   | 3,650              | 1,839             | 1,766             | -              | 1,766                          | 73  |
| <b>Total Domestic Relations-Hazel<br/>Webber Home</b> | <b>266,669</b>     | <b>379,860</b>    | <b>346,934</b>    | <b>8,494</b>   | <b>355,428</b>                 | <b>24,432</b>   |
| Probate Court:  |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 257,155            | 492,293           | 492,293           | -              | 492,293                        | -   |
| Fringe Benefits                                       | 46,263             | 68,714            | 68,714            | -              | 68,714                         | -   |
| Material and Supplies                                 | 5,500              | 1,736             | 1,608             | -              | 1,608                          | 128   |
| Contractual Services                                  | 1,992              | -                 | -                 | -              | -                              | -   |
| Other   | 12,500             | 12,264            | 12,264            | -              | 12,264                         | -   |
| <b>Total Probate Court</b>                            | <b>323,410</b>     | <b>575,007</b>    | <b>574,879</b>    | <b>-</b>       | <b>574,879</b>                 | <b>128</b>  |
| Clerk of Courts:                                      |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 492,243            | 985,006           | 981,039           | -              | 981,039                        | 3,967   |
| Fringe Benefits                                       | 96,141             | 141,882           | 130,600           | -              | 130,600                        | 11,282  |
| Material and Supplies                                 | 20,500             | 25,628            | 25,549            | -              | 25,549                         | 79  |
| Equipment   | 3,000              | 5,433             | 5,383             | -              | 5,383                          | 50  |
| Contractual Services                                  | 46,077             | 13,945            | 13,856            | -              | 13,856                         | 89  |
| Fees  | 32,100             | 28,207            | 28,197            | -              | 28,197                         | 10  |
| Other   | 5,000              | 44,224            | 44,224            | -              | 44,224                         | -   |
| <b>Total Clerk of Courts</b>                          | <b>695,061</b>     | <b>1,244,325</b>  | <b>1,228,848</b>  | <b>-</b>       | <b>1,228,848</b>               | <b>15,477</b>   |
| Municipal Court:                                      |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 541,000            | 541,000           | 507,655           | -              | 507,655                        | 33,345  |
| Fringe Benefits                                       | 130,500            | 117,500           | 96,071            | -              | 96,071                         | 21,429  |
| Contractual Services                                  | 36,000             | 66,000            | 57,104            | -              | 57,104                         | 8,896   |
| Fees  | 375,500            | 526,500           | 519,795           | -              | 519,795                        | 6,705   |
| Other   | 11,500             | 31,500            | 26,441            | -              | 26,441                         | 5,059   |
| <b>Total Municipal Courts</b>                         | <b>1,094,500</b>   | <b>1,282,500</b>  | <b>1,207,066</b>  | <b>-</b>       | <b>1,207,066</b>               | <b>75,434</b>   |
| <b>Total General Government - Judicial</b>            | <b>10,559,878</b>  | <b>16,958,945</b> | <b>16,474,589</b> | <b>133,925</b> | <b>16,608,514</b>              | <b>350,431</b>  |

**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, 2017

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>    | <b>Encumbrances</b> | <b>Actual<br/>Plus<br/>Encumbrances</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| Public Safety:                           |                            |                         |                  |                     |   |   |
| Coroner:                                 |                            |                         |                  |                     |   |   |
| Salaries and Wages                       | 325,701                    | 459,839                 | 459,445          | -                   | 459,445                                 | 394   |
| Fringe Benefits                          | 37,238                     | 68,880                  | 62,963           | -                   | 62,963                                  | 5,917   |
| Material and Supplies                    | 7,000                      | 10,000                  | 7,948            | -                   | 7,948                                   | 2,052   |
| Equipment                                | 1,250                      | 6,234                   | 1,075            | 4,500               | 5,575                                   | 659   |
| Contractual Services                     | 183,165                    | 173,310                 | 125,215          | 22,110              | 147,325                                 | 25,985  |
| Other                                    | 10,950                     | 12,820                  | 12,493           | -                   | 12,493                                  | 327   |
| <b>Total Coroner</b>                     | <b>565,304</b>             | <b>731,083</b>          | <b>669,139</b>   | <b>26,610</b>       | <b>695,749</b>                          | <b>35,334</b>   |
| Sheriff:                                 |                            |                         |                  |                     |   |   |
| Salaries and Wages                       | 2,332,320                  | 4,589,656               | 4,467,049        | -                   | 4,467,049                               | 122,607   |
| Fringe Benefits                          | 511,346                    | 785,090                 | 778,874          | -                   | 778,874                                 | 6,216   |
| Material and Supplies                    | 218,562                    | 221,399                 | 166,868          | 3,400               | 170,268                                 | 51,131  |
| Equipment                                | 44,418                     | 50,718                  | 49,034           | -                   | 49,034                                  | 1,684   |
| Contractual Services                     | 97,523                     | 108,839                 | 101,454          | -                   | 101,454                                 | 7,385   |
| Other                                    | 69,010                     | 76,431                  | 20,528           | -                   | 20,528                                  | 55,903  |
| <b>Total Sheriff</b>                     | <b>3,273,179</b>           | <b>5,832,133</b>        | <b>5,583,807</b> | <b>3,400</b>        | <b>5,587,207</b>                        | <b>244,926</b>  |
| Community Disaster Services:             |                            |                         |                  |                     |   |   |
| Salaries and Wages                       | 88,862                     | 184,834                 | 129,830          | -                   | 129,830                                 | 55,004  |
| Fringe Benefits                          | 18,944                     | 25,884                  | 18,165           | -                   | 18,165                                  | 7,719   |
| Material and Supplies                    | 8,750                      | 8,750                   | 5,831            | -                   | 5,831                                   | 2,919   |
| Equipment                                | 3,000                      | 3,000                   | 700              | -                   | 700                                     | 2,300   |
| Contractual Services                     | 37,800                     | 37,800                  | 32,258           | -                   | 32,258                                  | 5,542   |
| Other                                    | 3,700                      | 3,700                   | 615              | -                   | 615                                     | 3,085   |
| <b>Total Community Disaster Services</b> | <b>161,056</b>             | <b>263,968</b>          | <b>187,399</b>   | <b>-</b>            | <b>187,399</b>                          | <b>76,569</b>   |
| <b>Total Public Safety</b>               | <b>3,999,539</b>           | <b>6,827,184</b>        | <b>6,440,345</b> | <b>30,010</b>       | <b>6,470,355</b>                        | <b>356,829</b>  |

**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, 2017

|   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Encumbrances</b> | <b>Actual<br/>Plus<br/>Encumbrances</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|---|----------------------------|-------------------------|---------------|---------------------|---|---|
| Public Works:                           |                            |                         |               |                     |   |   |
| Engineer:                               |                            |                         |               |                     |   |   |
| Salaries and Wages                      | 26,290                     | 58,280                  | 58,234        | -                   | 58,234                                  | 46  |
| Fringe Benefits                         | 4,630                      | 8,464                   | 8,124         | -                   | 8,124                                   | 340   |
| Total Public Works                      | 30,920                     | 66,744                  | 66,358        | -                   | 66,358                                  | 386   |
| Health:                                 |                            |                         |               |                     |   |   |
| Registration of Vital Statistics:       |                            |                         |               |                     |   |   |
| Fees                                    | 4,000                      | 4,000                   | -             | -                   | -                                       | 4,000   |
| Total Health                            | 4,000                      | 4,000                   | -             | -                   | -                                       | 4,000   |
| Soldiers' Relief Commission Board:      |                            |                         |               |                     |   |   |
| Salaries and Wages                      | 250,500                    | 539,500                 | 536,769       | -                   | 536,769                                 | 2,731   |
| Fringe Benefits                         | 52,000                     | 85,400                  | 73,848        | -                   | 73,848                                  | 11,552  |
| Material and Supplies                   | 120,814                    | 90,314                  | 78,430        | 10,883              | 89,313                                  | 1,001   |
| Equipment                               | 109,858                    | 67,858                  | 62,837        | -                   | 62,837                                  | 5,021   |
| Contractual Services                    | 199,919                    | 170,919                 | 129,835       | 35,288              | 165,123                                 | 5,796   |
| Other                                   | 988,970                    | 1,463,970               | 1,383,112     | 7,314               | 1,390,426                               | 73,544  |
| Total Soldiers' Relief Commission Board | 1,722,061                  | 2,417,961               | 2,264,831     | 53,485              | 2,318,316                               | 99,645  |
| Total Human Services                    | 1,722,061                  | 2,417,961               | 2,264,831     | 53,485              | 2,318,316                               | 99,645  |
| Capital Outlay:                         |                            |                         |               |                     |   |   |
| Material and Supplies                   | 15,000                     | 15,000                  | -             | -                   | -                                       | 15,000  |
| Equipment                               | 442,617                    | 444,149                 | 390,645       | -                   | 390,645                                 | 53,504  |
| Contractual Services                    | 76,530                     | 83,265                  | 79,350        | -                   | 79,350                                  | 3,915   |
| Capital Improvements                    | 25,000                     | 102,700                 | -             | 100,613             | 100,613                                 | 2,087   |
| Other                                   | -                          | 1,468                   | 1,468         | -                   | 1,468                                   | -   |
| Total Capital Outlay                    | 559,147                    | 646,582                 | 471,463       | 100,613             | 572,076                                 | 74,506  |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| Intergovernmental:   |                            |                         |                     |                     |   |   |
| Contractual Services   | 3,400                      | 3,400                   | 2,736               | -                   | 2,736                                   | 664   |
| Total Intergovernmental  | 3,400                      | 3,400                   | 2,736               | -                   | 2,736                                   | 664   |
| <b>Total Expenditures</b>  | <b>42,400,423</b>          | <b>55,112,670</b>       | <b>50,395,760</b>   | <b>893,934</b>      | <b>51,289,694</b>                       | <b>3,822,976</b>  |
| <b>Excess of Revenues<br/>Over Expenditures</b>  | <b>13,289,489</b>          | <b>3,970,219</b>        | <b>8,780,328</b>    | <b>(893,934)</b>    | <b>7,886,394</b>                        | <b>3,916,175</b>  |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                     |                     |   |   |
| Transfers In   | 776,111                    | 540,276                 | 540,276             | -                   | 540,276                                 | -   |
| Transfers Out  | (18,628,414)               | (4,847,996)             | (4,563,045)         | -                   | (4,563,045)                             | 284,951   |
| Advances In  | 250,000                    | 1,169,201               | 1,169,201           | -                   | 1,169,201                               | -   |
| Advances Out   | (50,000)                   | (2,945,081)             | (2,945,081)         | -                   | (2,945,081)                             | -   |
| <b>Total Other Financing (Uses)</b>  | <b>(17,652,303)</b>        | <b>(6,083,600)</b>      | <b>(5,798,649)</b>  | <b>-</b>            | <b>(5,798,649)</b>                      | <b>284,951</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenditures<br>and Other Financing (Uses) | (4,362,814)                | (2,113,381)             | 2,981,679           | <u>\$ (893,934)</u> | <u>\$ 2,087,745</u>                     | <u>\$ 4,201,126</u>   |
| Fund Balance at Beginning of Year  | 4,671,722                  | 4,671,722               | 4,671,722           |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 308,908</b>          | <b>\$ 2,558,341</b>     | <b>\$ 7,653,401</b> |                     |   |   |

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## Lorain County, Ohio NonMajor Governmental Funds

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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.

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

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

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

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

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

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

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

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

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

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

**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2017

| Nonmajor Special Revenue Funds  |   |                  |  |  |                                   |
|---|---|------------------|--|--|-----------------------------------|
|   | Alcohol<br>and Drug<br>Addiction<br>Services<br>Board | T-Federal        | Community<br>Development<br>Block<br>Grant | Lorain<br>Area<br>Microloan<br>Program | Computerized<br>Legal<br>Research |
| <b>Assets</b>   |   |                  |  |  |                                   |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 1,339,414  | \$ 31,423        | \$ 37,142                                  | \$ 203,816                             | \$ 1,975,853                      |
| Cash with Fiscal Agent  | -   | -                | 469,172                                    | -                                      | -                                 |
| Cash in Segregated Accounts   | 5   | -                | -  | -                                      | -                                 |
| Receivables   | 2,242,679   | -                | 168,970                                    | -                                      | 26,678                            |
| Notes Receivable  | -   | -                | 44,234                                     | -                                      | -                                 |
| Due from Other Funds  | -   | -                | -  | -                                      | -                                 |
| Advances to Other Funds   | -   | -                | -  | -                                      | -                                 |
| Materials and Supplies Inventory                                      | 1,168   | -                | -  | -                                      | -                                 |
| Total Assets  | <u>\$ 3,583,266</u>                                   | <u>\$ 31,423</u> | <u>\$ 719,518</u>                          | <u>\$ 203,816</u>                      | <u>\$ 2,002,531</u>               |
| <b>Liabilities</b>  |   |                  |  |  |                                   |
| Payables  | \$ 175,014  | \$ -             | \$ 10,000                                  | \$ -                                   | \$ 1,167                          |
| Due to Other Funds  | 17,707  | -                | 55,168                                     | -                                      | -                                 |
| Advance from Other Funds  | -   | -                | 40,342                                     | -                                      | -                                 |
| Note Payables   | -   | -                | -  | -                                      | -                                 |
| Total Liabilities   | <u>192,721</u>  | <u>-</u>         | <u>105,510</u>                             | <u>-</u>                               | <u>1,167</u>                      |
| <b>Deferred Inflows of Resources</b>                                  |   |                  |  |  |                                   |
| Unavailable Revenue   | 1,579,416   | -                | -  | -                                      | -                                 |
| Deferred Property Taxes   | -   | -                | -  | -                                      | -                                 |
| Total Deferred Inflows of Resources                                   | <u>1,579,416</u>                                      | <u>-</u>         | <u>-</u>                                   | <u>-</u>                               | <u>-</u>                          |
| <b>Fund Balances</b>  |   |                  |  |  |                                   |
| Nonspendable  | 1,168   | -                | -  | -                                      | -                                 |
| Restricted  | 1,809,961   | 31,423           | 614,008                                    | -                                      | 2,001,364                         |
| Committed   | -   | -                | -  | 203,816                                | -                                 |
| Assigned  | -   | -                | -  | -                                      | -                                 |
| Unassigned  | -   | -                | -  | -                                      | -                                 |
|   | <u>1,811,129</u>                                      | <u>31,423</u>    | <u>614,008</u>                             | <u>203,816</u>                         | <u>2,001,364</u>                  |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 3,583,266</u>                                   | <u>\$ 31,423</u> | <u>\$ 719,518</u>                          | <u>\$ 203,816</u>                      | <u>\$ 2,002,531</u>               |

**Nonmajor Special Revenue Funds**

| <b>Jail<br/>Facility<br/>Operation</b> | <b>Dog<br/>and<br/>Kennel</b> | <b>Recycle<br/>Ohio</b> | <b>Solid<br/>Waste</b> | <b>Real Estate<br/>Assessment</b> | <b>DRETAC</b>       |
|--|-------------------------------|-------------------------|------------------------|-----------------------------------|---------------------|
| \$ 676,806                             | \$ 217,825                    | \$ 195,595              | \$ 3,855,077           | \$ 5,898,508                      | \$ 1,249,381        |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| -                                      | 36,070                        | -                       | -                      | -                                 | -                   |
| 1,977,420                              | 56,168                        | 187,500                 | 188,501                | -                                 | 7,053               |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| -                                      | -                             | -                       | 12,500                 | -                                 | -                   |
| -                                      | -                             | -                       | 17,956                 | -                                 | -                   |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| <u>\$ 2,654,226</u>                    | <u>\$ 310,063</u>             | <u>\$ 383,095</u>       | <u>\$ 4,074,034</u>    | <u>\$ 5,898,508</u>               | <u>\$ 1,256,434</u> |
| <br>                                   |                               |                         |                        |                                   |                     |
| \$ 691,261                             | \$ 19,666                     | \$ -                    | \$ 177,247             | \$ 164,336                        | \$ 45,426           |
| -                                      | -                             | 12,500                  | -                      | -                                 | -                   |
| 300,000                                | -                             | 17,956                  | -                      | -                                 | -                   |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| <u>991,261</u>                         | <u>19,666</u>                 | <u>30,456</u>           | <u>177,247</u>         | <u>164,336</u>                    | <u>45,426</u>       |
| <br>                                   |                               |                         |                        |                                   |                     |
| -                                      | -                             | 187,500                 | -                      | -                                 | -                   |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| -                                      | -                             | 187,500                 | -                      | -                                 | -                   |
| <br>                                   |                               |                         |                        |                                   |                     |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| 1,662,965                              | 290,397                       | 165,139                 | 3,896,787              | 5,734,172                         | 1,211,008           |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| -                                      | -                             | -                       | -                      | -                                 | -                   |
| <u>1,662,965</u>                       | <u>290,397</u>                | <u>165,139</u>          | <u>3,896,787</u>       | <u>5,734,172</u>                  | <u>1,211,008</u>    |
| <br>                                   |                               |                         |                        |                                   |                     |
| <u>\$ 2,654,226</u>                    | <u>\$ 310,063</u>             | <u>\$ 383,095</u>       | <u>\$ 4,074,034</u>    | <u>\$ 5,898,508</u>               | <u>\$ 1,256,434</u> |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2017

| Nonmajor Special Revenue Funds  |                          |                                     |                   |                   |  |
|---|--------------------------|-------------------------------------|-------------------|-------------------|--|
|   | Intensive<br>Supervision | Motor<br>Vehicle<br>Gasoline<br>Tax | Drug<br>Court     | Bascule<br>Bridge | Community<br>Housing<br>Improvement<br>Program |
| <b>Assets</b>   |                          |                                     |                   |                   |  |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 406,603               | \$ 1,725,015                        | \$ 23,749         | \$ 37,989         | \$ 76,963                                      |
| Cash with Fiscal Agent  | -                        | -                                   | -                 | -                 | -  |
| Cash in Segregated Accounts   | -                        | -                                   | -                 | -                 | -  |
| Receivables   | 1,984,766                | 372,370                             | 82,616            | 49,825            | 127,078  |
| Notes Receivable  | -                        | -                                   | -                 | -                 | -  |
| Due from Other Funds  | -                        | 14,080                              | -                 | -                 | -  |
| Advances to Other Funds   | -                        | -                                   | -                 | -                 | -  |
| Materials and Supplies Inventory                                      | -                        | 983,033                             | -                 | -                 | -  |
| Total Assets  | <u>\$ 2,391,369</u>      | <u>\$ 3,094,498</u>                 | <u>\$ 106,365</u> | <u>\$ 87,814</u>  | <u>\$ 204,041</u>                              |
| <b>Liabilities</b>  |                          |                                     |                   |                   |  |
| Payables  | \$ 64,260                | \$ 403,120                          | \$ 6,773          | \$ 19,817         | \$ 7,891                                       |
| Due to Other Funds  | -                        | -                                   | -                 | -                 | 56,000   |
| Advance from Other Funds  | -                        | -                                   | -                 | 149,000           | 75,799   |
| Note Payables   | -                        | -                                   | -                 | -                 | -  |
| Total Liabilities   | <u>64,260</u>            | <u>403,120</u>                      | <u>6,773</u>      | <u>168,817</u>    | <u>139,690</u>                                 |
| <b>Deferred Inflows of Resources</b>                                  |                          |                                     |                   |                   |  |
| Unavailable Revenue   | 1,515,281                | -                                   | 82,616            | -                 | -  |
| Deferred Property Taxes   | -                        | -                                   | -                 | -                 | -  |
| Total Deferred Inflows of Resources                                   | <u>1,515,281</u>         | <u>-</u>                            | <u>82,616</u>     | <u>-</u>          | <u>-</u>                                       |
| <b>Fund Balances</b>  |                          |                                     |                   |                   |  |
| Nonspendable  | -                        | 983,033                             | -                 | -                 | -  |
| Restricted  | 811,828                  | 1,708,345                           | 16,976            | -                 | 64,351   |
| Committed   | -                        | -                                   | -                 | -                 | -  |
| Assigned  | -                        | -                                   | -                 | -                 | -  |
| Unassigned  | -                        | -                                   | -                 | (81,003)          | -  |
|   | <u>811,828</u>           | <u>2,691,378</u>                    | <u>16,976</u>     | <u>(81,003)</u>   | <u>64,351</u>                                  |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 2,391,369</u>      | <u>\$ 3,094,498</u>                 | <u>\$ 106,365</u> | <u>\$ 87,814</u>  | <u>\$ 204,041</u>                              |

**Nonmajor Special Revenue Funds**

| <b>Youth Services</b> | <b>Reclaim Ohio</b> | <b>Medically Handicapped Child</b> | <b>Indigent Guardianship</b> | <b>County Probation Services</b> | <b>TB Clinic</b>    |
|-----------------------|---------------------|------------------------------------|------------------------------|----------------------------------|---------------------|
| \$ 796,268            | \$ 764,915          | \$ 281,023                         | \$ 157,109                   | \$ 885,192                       | \$ 1,227,803        |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 203,767               | 766,556             | -                                  | 1,700                        | 15,686                           | 405,310             |
| -                     | -                   | -                                  | -                            | 15,207                           | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| <u>\$ 1,000,035</u>   | <u>\$ 1,531,471</u> | <u>\$ 281,023</u>                  | <u>\$ 158,809</u>            | <u>\$ 916,085</u>                | <u>\$ 1,633,113</u> |
| <br>                  |                     |                                    |                              |                                  |                     |
| \$ 10,307             | \$ 82,998           | \$ 82,077                          | \$ -                         | \$ 23,013                        | \$ -                |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 40,000                | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| <u>50,307</u>         | <u>82,998</u>       | <u>82,077</u>                      | <u>-</u>                     | <u>23,013</u>                    | <u>-</u>            |
| <br>                  |                     |                                    |                              |                                  |                     |
| 154,577               | 303,716             | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | 375,005             |
| <u>154,577</u>        | <u>303,716</u>      | <u>-</u>                           | <u>-</u>                     | <u>-</u>                         | <u>375,005</u>      |
| <br>                  |                     |                                    |                              |                                  |                     |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 795,151               | 1,144,757           | 198,946                            | 158,809                      | 893,072                          | 1,258,108           |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| <u>795,151</u>        | <u>1,144,757</u>    | <u>198,946</u>                     | <u>158,809</u>               | <u>893,072</u>                   | <u>1,258,108</u>    |
| <br>                  |                     |                                    |                              |                                  |                     |
| <u>\$ 1,000,035</u>   | <u>\$ 1,531,471</u> | <u>\$ 281,023</u>                  | <u>\$ 158,809</u>            | <u>\$ 916,085</u>                | <u>\$ 1,633,113</u> |

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2017

| <b>Nonmajor Special Revenue Funds</b>                                 |                            |                                       |                              |                         |   |
|---|----------------------------|---------------------------------------|------------------------------|-------------------------|---|
|   | <b>Court<br/>Mediation</b> | <b>County<br/>Erosion<br/>Control</b> | <b>Supportive<br/>Living</b> | <b>Golden<br/>Acres</b> | <b>Metropolitan<br/>Enforcement<br/>Group</b> |
| <b>Assets</b>   |                            |                                       |                              |                         |   |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 59,765                  | \$ 29                                 | \$ 4,238,949                 | \$ 37,161               | \$ 667,103                                    |
| Cash with Fiscal Agent  | -                          | -                                     | -                            | -                       | -   |
| Cash in Segregated Accounts   | -                          | -                                     | -                            | -                       | -   |
| Receivables   | 11,713                     | -                                     | -                            | -                       | 410,241                                       |
| Notes Receivable  | -                          | 140,697                               | -                            | -                       | -   |
| Due from Other Funds  | -                          | -                                     | -                            | -                       | -   |
| Advances to Other Funds   | -                          | -                                     | -                            | -                       | -   |
| Materials and Supplies Inventory                                      | -                          | -                                     | -                            | -                       | -   |
| Total Assets  | <u>\$ 71,478</u>           | <u>\$ 140,726</u>                     | <u>\$ 4,238,949</u>          | <u>\$ 37,161</u>        | <u>\$ 1,077,344</u>                           |
| <b>Liabilities</b>  |                            |                                       |                              |                         |   |
| Payables  | \$ 10,341                  | \$ -                                  | \$ 41,684                    | \$ 20,745               | \$ 32,978                                     |
| Due to Other Funds  | -                          | -                                     | 1,942                        | -                       | 1,705   |
| Advance from Other Funds  | -                          | 200,214                               | -                            | -                       | -   |
| Note Payables   | -                          | -                                     | -                            | -                       | -   |
| Total Liabilities   | <u>10,341</u>              | <u>200,214</u>                        | <u>43,626</u>                | <u>20,745</u>           | <u>34,683</u>                                 |
| <b>Deferred Inflows of Resources</b>                                  |                            |                                       |                              |                         |   |
| Unavailable Revenue   | -                          | -                                     | -                            | -                       | 54,282  |
| Deferred Property Taxes   | -                          | -                                     | -                            | -                       | 337,422                                       |
| Total Deferred Inflows of Resources                                   | <u>-</u>                   | <u>-</u>                              | <u>-</u>                     | <u>-</u>                | <u>391,704</u>                                |
| <b>Fund Balances</b>  |                            |                                       |                              |                         |   |
| Nonspendable  | -                          | -                                     | -                            | -                       | -   |
| Restricted  | 61,137                     | -                                     | 4,195,323                    | -                       | 650,957                                       |
| Committed   | -                          | -                                     | -                            | 16,416                  | -   |
| Assigned  | -                          | -                                     | -                            | -                       | -   |
| Unassigned  | -                          | (59,488)                              | -                            | -                       | -   |
|   | <u>61,137</u>              | <u>(59,488)</u>                       | <u>4,195,323</u>             | <u>16,416</u>           | <u>650,957</u>                                |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 71,478</u>           | <u>\$ 140,726</u>                     | <u>\$ 4,238,949</u>          | <u>\$ 37,161</u>        | <u>\$ 1,077,344</u>                           |

**Nonmajor Special Revenue Funds**

| <b>Crime<br/>Laboratory</b> | <b>911 System</b>    | <b>Child<br/>Support<br/>Enforcement<br/>Agency</b> | <b>Drug<br/>Enforcement</b> | <b>Ditch<br/>Maintenance</b> | <b>Public<br/>Safety</b> |
|-----------------------------|----------------------|---|-----------------------------|------------------------------|--------------------------|
| \$ 231,269                  | \$ 2,849,847         | \$ 5,727,287  | \$ 11,362                   | \$ 193,324                   | \$ 85,037                |
| -                           | -                    | -   | -                           | -                            | -                        |
| -                           | -                    | -   | 30,518                      | -                            | -                        |
| 171,859                     | 2,941,084            | 3,605,530   | 11,248                      | 9,106                        | -                        |
| -                           | -                    | -   | -                           | -                            | -                        |
| -                           | 4,365,000            | -   | -                           | -                            | -                        |
| -                           | -                    | -   | 1,662                       | -                            | -                        |
| <u>\$ 403,128</u>           | <u>\$ 10,155,931</u> | <u>\$ 9,332,817</u>                                 | <u>\$ 54,790</u>            | <u>\$ 202,430</u>            | <u>\$ 85,037</u>         |
| <br>                        |                      |   |                             |                              |                          |
| \$ 10,610                   | 204,164              | \$ 160,566  | \$ -                        | \$ -                         | \$ -                     |
| -                           | -                    | 436,573   | -                           | -                            | -                        |
| -                           | -                    | -   | -                           | 18,293                       | -                        |
| -                           | -                    | -   | -                           | -                            | -                        |
| <u>10,610</u>               | <u>204,164</u>       | <u>597,139</u>                                      | <u>-</u>                    | <u>18,293</u>                | <u>-</u>                 |
| <br>                        |                      |   |                             |                              |                          |
| -                           | -                    | 3,383,990   | 11,248                      | 9,106                        | -                        |
| 168,711                     | 2,884,648            | -   | -                           | -                            | -                        |
| <u>168,711</u>              | <u>2,884,648</u>     | <u>3,383,990</u>                                    | <u>11,248</u>               | <u>9,106</u>                 | <u>-</u>                 |
| <br>                        |                      |   |                             |                              |                          |
| -                           | -                    | -   | 1,662                       | -                            | -                        |
| 223,807                     | 7,067,119            | 5,351,688   | 41,880                      | 175,031                      | 85,037                   |
| -                           | -                    | -   | -                           | -                            | -                        |
| -                           | -                    | -   | -                           | -                            | -                        |
| <u>223,807</u>              | <u>7,067,119</u>     | <u>5,351,688</u>                                    | <u>43,542</u>               | <u>175,031</u>               | <u>85,037</u>            |
| <br>                        |                      |   |                             |                              |                          |
| <u>\$ 403,128</u>           | <u>\$ 10,155,931</u> | <u>\$ 9,332,817</u>                                 | <u>\$ 54,790</u>            | <u>\$ 202,430</u>            | <u>\$ 85,037</u>         |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2017

| Nonmajor Special Revenue Funds  |                  |                     |                      |                   |                                |
|---|------------------|---------------------|----------------------|-------------------|--------------------------------|
|   | P.A.I.R.         | Violent<br>Offender | Marriage<br>Licenses | Court<br>Security | Criminal<br>History<br>On-Line |
| <b>Assets</b>   |                  |                     |                      |                   |                                |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 37,731        | \$ 5,951            | \$ 48,199            | \$ 50,465         | \$ 8,506                       |
| Cash with Fiscal Agent  | -                | -                   | -                    | -                 | -                              |
| Cash in Segregated Accounts   | -                | -                   | -                    | -                 | -                              |
| Receivables   | -                | -                   | 2,210                | -                 | -                              |
| Notes Receivable  | -                | -                   | -                    | -                 | -                              |
| Due from Other Funds  | -                | -                   | -                    | -                 | -                              |
| Advances to Other Funds   | -                | -                   | -                    | -                 | -                              |
| Materials and Supplies Inventory                                      | -                | -                   | -                    | -                 | -                              |
| Total Assets  | <u>\$ 37,731</u> | <u>\$ 5,951</u>     | <u>\$ 50,409</u>     | <u>\$ 50,465</u>  | <u>\$ 8,506</u>                |
| <b>Liabilities</b>  |                  |                     |                      |                   |                                |
| Payables  | \$ -             | \$ -                | \$ 29,941            | \$ 1,664          | \$ -                           |
| Due to Other Funds  | -                | -                   | -                    | -                 | -                              |
| Advance from Other Funds  | -                | -                   | -                    | -                 | -                              |
| Note Payables   | -                | -                   | -                    | -                 | -                              |
| Total Liabilities   | <u>-</u>         | <u>-</u>            | <u>29,941</u>        | <u>1,664</u>      | <u>-</u>                       |
| <b>Deferred Inflows of Resources</b>                                  |                  |                     |                      |                   |                                |
| Unavailable Revenue   | -                | -                   | -                    | -                 | -                              |
| Deferred Property Taxes   | -                | -                   | -                    | -                 | -                              |
| Total Deferred Inflows of Resources                                   | <u>-</u>         | <u>-</u>            | <u>-</u>             | <u>-</u>          | <u>-</u>                       |
| <b>Fund Balances</b>  |                  |                     |                      |                   |                                |
| Nonspendable  | -                | -                   | -                    | -                 | -                              |
| Restricted  | 37,731           | 5,951               | 20,468               | 48,801            | 8,506                          |
| Committed   | -                | -                   | -                    | -                 | -                              |
| Assigned  | -                | -                   | -                    | -                 | -                              |
| Unassigned  | -                | -                   | -                    | -                 | -                              |
|   | <u>37,731</u>    | <u>5,951</u>        | <u>20,468</u>        | <u>48,801</u>     | <u>8,506</u>                   |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 37,731</u> | <u>\$ 5,951</u>     | <u>\$ 50,409</u>     | <u>\$ 50,465</u>  | <u>\$ 8,506</u>                |



**Nonmajor Special Revenue Funds**

| <b>Prosecutor's<br/>Victim<br/>Witness</b> | <b>Enforcement<br/>and<br/>Education</b> | <b>Juvenile<br/>School<br/>Liaison</b> | <b>Workforce<br/>Investment<br/>Act</b> | <b>Sheriff's<br/>Concealed<br/>Handgun</b> | <b>Juvenile<br/>Indigent<br/>Alcohol<br/>Program</b> |
|--|--|--|---|--|--|
| \$ 92,034                                  | \$ 7,389                                 | \$ 15,600                              | \$ 318,431                              | \$ 432,008                                 | \$ 15,380  |
| -  | -  | -                                      | -                                       | -  | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| 242,257                                    | -  | -                                      | 5,728,412                               | 1,599                                      | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| <u>\$ 334,291</u>                          | <u>\$ 7,389</u>                          | <u>\$ 15,600</u>                       | <u>\$ 6,046,843</u>                     | <u>\$ 433,607</u>                          | <u>\$ 15,380</u>                                     |
| <br>                                       |  |  |   |  |  |
| \$ 13,683                                  | \$ -                                     | \$ -                                   | \$ 112,593                              | 11,386                                     | \$ -   |
| -  | -  | -                                      | 96,664                                  | -  | -  |
| 21,310                                     | -  | -                                      | -                                       | -  | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| <u>34,993</u>                              | <u>-</u>                                 | <u>-</u>                               | <u>209,257</u>                          | <u>11,386</u>                              | <u>-</u>   |
| <br>                                       |  |  |   |  |  |
| 211,962                                    | -  | -                                      | 5,568,412                               | -  | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| <u>211,962</u>                             | <u>-</u>                                 | <u>-</u>                               | <u>5,568,412</u>                        | <u>-</u>                                   | <u>-</u>   |
| <br>                                       |  |  |   |  |  |
| -  | -  | -                                      | -                                       | -  | -  |
| 89,348                                     | 7,389                                    | 15,600                                 | 269,174                                 | 422,221                                    | 15,380   |
| -  | -  | -                                      | -                                       | -  | -  |
| -  | -  | -                                      | -                                       | -  | -  |
| (2,012)                                    | -  | -                                      | -                                       | -  | -  |
| <u>87,336</u>                              | <u>7,389</u>                             | <u>15,600</u>                          | <u>269,174</u>                          | <u>422,221</u>                             | <u>15,380</u>  |
| <br>                                       |  |  |   |  |  |
| <u>\$ 334,291</u>                          | <u>\$ 7,389</u>                          | <u>\$ 15,600</u>                       | <u>\$ 6,046,843</u>                     | <u>\$ 433,607</u>                          | <u>\$ 15,380</u>                                     |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2017

| Nonmajor Special Revenue Funds  |                              |   |                                     |   |  |
|---|------------------------------|---|-------------------------------------|---|--|
|   | Atrazine<br>Grant<br>Program | Prosecutor's<br>Adult<br>Diversion<br>Program | Domestic<br>Relations<br>Title IV-E | Common<br>Plea's<br>Special<br>Projects | Common<br>Plea's<br>Special<br>Projects - LJIS |
| <b>Assets</b>   |                              |   |                                     |   |  |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 18,860                    | \$ 3,884                                      | \$ 2,158,148                        | \$ 1,371,307                            | \$ 6,200                                       |
| Cash with Fiscal Agent  | -                            | -   | -                                   | -                                       | -  |
| Cash in Segregated Accounts   | -                            | -   | -                                   | -                                       | -  |
| Receivables   | -                            | -   | 162,684                             | 22,850                                  | -  |
| Notes Receivable  | -                            | -   | -                                   | -                                       | -  |
| Due from Other Funds  | -                            | -   | -                                   | -                                       | -  |
| Advances to Other Funds   | -                            | -   | -                                   | -                                       | -  |
| Materials and Supplies Inventory                                      | -                            | -   | -                                   | -                                       | -  |
| Total Assets  | <u>\$ 18,860</u>             | <u>\$ 3,884</u>                               | <u>\$ 2,320,832</u>                 | <u>\$ 1,394,157</u>                     | <u>\$ 6,200</u>                                |
| <b>Liabilities</b>  |                              |   |                                     |   |  |
| Payables  | \$ -                         | \$ -  | \$ 7,900                            | \$ 70,102                               | \$ -   |
| Due to Other Funds  | -                            | -   | -                                   | -                                       | -  |
| Advance from Other Funds  | -                            | -   | -                                   | -                                       | -  |
| Note Payables   | -                            | -   | -                                   | -                                       | -  |
| Total Liabilities   | <u>-</u>                     | <u>-</u>                                      | <u>7,900</u>                        | <u>70,102</u>                           | <u>-</u>                                       |
| <b>Deferred Inflows of Resources</b>                                  |                              |   |                                     |   |  |
| Unavailable Revenue   | -                            | -   | -                                   | -                                       | -  |
| Deferred Property Taxes   | -                            | -   | -                                   | -                                       | -  |
| Total Deferred Inflows of Resources                                   | <u>-</u>                     | <u>-</u>                                      | <u>-</u>                            | <u>-</u>                                | <u>-</u>                                       |
| <b>Fund Balances</b>  |                              |   |                                     |   |  |
| Nonspendable  | -                            | -   | -                                   | -                                       | -  |
| Restricted  | 18,860                       | 3,884   | 2,312,932                           | 1,324,055                               | 6,200  |
| Committed   | -                            | -   | -                                   | -                                       | -  |
| Assigned  | -                            | -   | -                                   | -                                       | -  |
| Unassigned  | -                            | -   | -                                   | -                                       | -  |
|   | <u>18,860</u>                | <u>3,884</u>                                  | <u>2,312,932</u>                    | <u>1,324,055</u>                        | <u>6,200</u>                                   |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 18,860</u>             | <u>\$ 3,884</u>                               | <u>\$ 2,320,832</u>                 | <u>\$ 1,394,157</u>                     | <u>\$ 6,200</u>                                |

**Nonmajor Special Revenue Funds**

| <b>Watershed Coordinator Grant</b> | <b>Northern Border Initiative Grant</b> | <b>SERC Grant</b> | <b>Foreclosure Special Project</b> | <b>Comprehensive Case Management and Employment Program</b> | <b>Neighborhood Stabilization</b> |
|------------------------------------|---|-------------------|------------------------------------|---|-----------------------------------|
| \$ 144,425                         | \$ 8,912                                | \$ 107,901        | \$ 306,673                         | \$ 263,313  | \$ 151,093                        |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| 861,862                            | 144,604                                 | -                 | 21,367                             | 711,482   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| <u>\$ 1,006,287</u>                | <u>\$ 153,516</u>                       | <u>\$ 107,901</u> | <u>\$ 328,040</u>                  | <u>\$ 974,795</u>   | <u>\$ 151,093</u>                 |
| \$ 2,600                           | \$ -                                    | \$ -              | \$ 16,629                          | 13,991  | \$ -                              |
| 1,368                              | -                                       | -                 | -                                  | -   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| <u>3,968</u>                       | <u>-</u>                                | <u>-</u>          | <u>16,629</u>                      | <u>13,991</u>   | <u>-</u>                          |
| 851,862                            | 144,604                                 | -                 | -                                  | 256,482   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| <u>851,862</u>                     | <u>144,604</u>                          | <u>-</u>          | <u>-</u>                           | <u>256,482</u>  | <u>-</u>                          |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| 150,457                            | 8,912                                   | 107,901           | 311,411                            | 704,322   | 151,093                           |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| -                                  | -                                       | -                 | -                                  | -   | -                                 |
| <u>150,457</u>                     | <u>8,912</u>                            | <u>107,901</u>    | <u>311,411</u>                     | <u>704,322</u>  | <u>151,093</u>                    |
| <u>\$ 1,006,287</u>                | <u>\$ 153,516</u>                       | <u>\$ 107,901</u> | <u>\$ 328,040</u>                  | <u>\$ 974,795</u>   | <u>\$ 151,093</u>                 |

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2017

Nonmajor Special Revenue Funds

|   | Law Library<br>Resources | Home Septic<br>Treatment<br>Systems | Probate Court<br>Dispute<br>Resolution | County Tax<br>Increment<br>Financing | Veteran's<br>Court |
|---|--------------------------|-------------------------------------|--|--------------------------------------|--------------------|
| <b>Assets</b>   |                          |                                     |  |                                      |                    |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 870,439               | \$ 23,094                           | \$ 184,056                             | \$ 91,956                            | \$ 115,296         |
| Cash with Fiscal Agent  | -                        | -                                   | -                                      | -                                    | -                  |
| Cash in Segregated Accounts   | -                        | -                                   | -                                      | -                                    | -                  |
| Receivables   | 17,288                   | -                                   | 1,740                                  | -                                    | 5,000              |
| Notes Receivable  | -                        | -                                   | -                                      | -                                    | -                  |
| Due from Other Funds  | -                        | -                                   | -                                      | -                                    | -                  |
| Advances to Other Funds   | -                        | -                                   | -                                      | -                                    | -                  |
| Materials and Supplies Inventory                                      | -                        | -                                   | -                                      | -                                    | -                  |
| Total Assets  | <u>\$ 887,727</u>        | <u>\$ 23,094</u>                    | <u>\$ 185,796</u>                      | <u>\$ 91,956</u>                     | <u>\$ 120,296</u>  |
| <b>Liabilities</b>  |                          |                                     |  |                                      |                    |
| Payables  | \$ 24,726                | \$ -                                | \$ -                                   | \$ -                                 | \$ 3,208           |
| Due to Other Funds  | -                        | -                                   | -                                      | -                                    | -                  |
| Advance from Other Funds  | -                        | -                                   | -                                      | -                                    | 9,091              |
| Note Payables   | -                        | -                                   | -                                      | -                                    | -                  |
| Total Liabilities   | <u>24,726</u>            | <u>-</u>                            | <u>-</u>                               | <u>-</u>                             | <u>12,299</u>      |
| <b>Deferred Inflows of Resources</b>                                  |                          |                                     |  |                                      |                    |
| Unavailable Revenue   | -                        | -                                   | -                                      | -                                    | 5,000              |
| Deferred Property Taxes   | -                        | -                                   | -                                      | -                                    | -                  |
| Total Deferred Inflows of Resources                                   | <u>-</u>                 | <u>-</u>                            | <u>-</u>                               | <u>-</u>                             | <u>5,000</u>       |
| <b>Fund Balances</b>  |                          |                                     |  |                                      |                    |
| Nonspendable  | -                        | -                                   | -                                      | -                                    | -                  |
| Restricted  | 863,001                  | -                                   | 185,796                                | 91,956                               | 102,997            |
| Committed   | -                        | 23,094                              | -                                      | -                                    | -                  |
| Assigned  | -                        | -                                   | -                                      | -                                    | -                  |
| Unassigned  | -                        | -                                   | -                                      | -                                    | -                  |
|   | <u>863,001</u>           | <u>23,094</u>                       | <u>185,796</u>                         | <u>91,956</u>                        | <u>102,997</u>     |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 887,727</u>        | <u>\$ 23,094</u>                    | <u>\$ 185,796</u>                      | <u>\$ 91,956</u>                     | <u>\$ 120,296</u>  |

Nonmajor Special Revenue Funds

| <u>Case Management<br/>Special Project</u> | <u>COPS Child<br/>Sexual Predator<br/>Program</u> | <u>COPS<br/>Hiring<br/>Program</u> | <u>Criminal<br/>Justice<br/>Services</u> | <u>Mental<br/>Health<br/>Court</u> | <u>LCCCW<br/>Assessment<br/>Grant</u> |
|--|---|------------------------------------|--|------------------------------------|---------------------------------------|
| \$ 303,156                                 | \$ 400  | \$ 10                              | \$ 1,093,993                             | \$ 4,622                           | \$ 89,200                             |
| -  | -   | -                                  | -  | -                                  | -                                     |
| 3,275                                      | -   | -                                  | 470,574                                  | -                                  | 167,469                               |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| <u>\$ 306,431</u>                          | <u>\$ 400</u>                                     | <u>\$ 10</u>                       | <u>\$ 1,564,567</u>                      | <u>\$ 4,622</u>                    | <u>\$ 256,669</u>                     |
| \$ -                                       | \$ -  | \$ -                               | \$ 14,355                                | \$ -                               | \$ 67,478                             |
| -  | -   | -                                  | -  | -                                  | 160,081                               |
| -  | -   | -                                  | -  | -                                  | 30,000                                |
| <u>-</u>                                   | <u>-</u>  | <u>-</u>                           | <u>14,355</u>                            | <u>-</u>                           | <u>257,559</u>                        |
| -  | -   | -                                  | -  | -                                  | 97,382                                |
| -  | -   | -                                  | 461,545                                  | -                                  | -                                     |
| <u>-</u>                                   | <u>-</u>  | <u>-</u>                           | <u>461,545</u>                           | <u>-</u>                           | <u>97,382</u>                         |
| -  | -   | -                                  | -  | -                                  | -                                     |
| 306,431                                    | 400   | 10                                 | 1,088,667                                | 4,622                              | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| <u>306,431</u>                             | <u>400</u>  | <u>10</u>                          | <u>1,088,667</u>                         | <u>4,622</u>                       | <u>(98,272)</u>                       |
| <u>\$ 306,431</u>                          | <u>\$ 400</u>                                     | <u>\$ 10</u>                       | <u>\$ 1,564,567</u>                      | <u>\$ 4,622</u>                    | <u>\$ 256,669</u>                     |

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2017

| <b>Nonmajor Special Revenue Funds</b>                                 |   |                                      |   |                                  |  |
|---|---|--------------------------------------|---|----------------------------------|--|
|   | <b>Sheriff<br/>Continuing<br/>Professional<br/>Training</b> | <b>Law<br/>Enforcement<br/>Trust</b> | <b>Total<br/>Nonmajor<br/>Special Revenue<br/>Funds</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
| <b>Assets</b>   |   |                                      |   |                                  |  |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments            | \$ 406  | \$ -                                 | \$ 44,513,640   | \$ 1,515,732                     | \$ 46,029,372  |
| Cash with Fiscal Agent  | -   | -                                    | 469,172   | -                                | 469,172  |
| Cash in Segregated Accounts   | -   | 831,777                              | 898,370   | -                                | 898,370  |
| Receivables   | -   | -                                    | 24,590,097  | 2,660,940                        | 27,251,037   |
| Notes Receivable  | -   | -                                    | 184,931   | -                                | 184,931  |
| Due from Other Funds  | -   | -                                    | 41,787  | -                                | 41,787   |
| Advances to Other Funds   | -   | -                                    | 4,382,956   | -                                | 4,382,956  |
| Materials and Supplies Inventory                                      | -   | -                                    | 985,863   | -                                | 985,863  |
| Total Assets  | <u>\$ 406</u>   | <u>\$ 831,777</u>                    | <u>\$ 76,066,816</u>                                    | <u>\$ 4,176,672</u>              | <u>\$ 80,243,488</u>                                 |
| <b>Liabilities</b>  |   |                                      |   |                                  |  |
| Payables  | \$ -  | \$ -                                 | \$ 2,855,717  | \$ -                             | \$ 2,855,717   |
| Due to Other Funds  | -   | -                                    | 839,708   | 130,000                          | 969,708  |
| Advance from Other Funds  | -   | -                                    | 902,005   | -                                | 902,005  |
| Note Payables   | -   | -                                    | -   | 150,000                          | 150,000  |
| Total Liabilities   | <u>-</u>  | <u>-</u>                             | <u>4,597,430</u>  | <u>280,000</u>                   | <u>4,877,430</u>                                     |
| <b>Deferred Inflows of Resources</b>                                  |   |                                      |   |                                  |  |
| Unavailable Revenue   | -   | -                                    | 14,417,436  | 839,340                          | 15,256,776   |
| Deferred Property Taxes   | -   | -                                    | 4,227,331   | 1,785,596                        | 6,012,927  |
| Total Deferred Inflows of Resources                                   | <u>-</u>  | <u>-</u>                             | <u>18,644,767</u>                                       | <u>2,624,936</u>                 | <u>21,269,703</u>                                    |
| <b>Fund Balances</b>  |   |                                      |   |                                  |  |
| Nonspendable  | -   | -                                    | 985,863   | -                                | 985,863  |
| Restricted  | 406   | 831,777                              | 51,836,205  | 1,271,736                        | 53,107,941   |
| Committed   | -   | -                                    | 243,326   | -                                | 243,326  |
| Assigned  | -   | -                                    | -   | -                                | -  |
| Unassigned  | -   | -                                    | (240,775)   | -                                | (240,775)  |
|   | <u>406</u>  | <u>831,777</u>                       | <u>52,824,619</u>                                       | <u>1,271,736</u>                 | <u>54,096,355</u>                                    |
| Total Liabilities, Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 406</u>   | <u>\$ 831,777</u>                    | <u>\$ 76,066,816</u>                                    | <u>\$ 4,176,672</u>              | <u>\$ 80,243,488</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, 2017

| <b>Nonmajor Special Revenue Funds</b>                        |  |                  |  |  |  |
|--|--|------------------|--|--|--|
|  | <b>Alcohol<br/>and Drug<br/>Addiction<br/>Services<br/>Board</b> | <b>T-Federal</b> | <b>Community<br/>Development<br/>Block<br/>Grant</b> | <b>Lorain<br/>Area<br/>Microloan<br/>Program</b> | <b>Computerized<br/>Legal<br/>Research</b> |
| <b>Revenues</b>  |  |                  |  |  |  |
| Property Taxes   | \$ -   | \$ -             | \$ -   | \$ -   | \$ -                                       |
| Sales Tax  | -  | -                | -  | -  | -  |
| Charges for Services   | -  | -                | -  | -  | -  |
| Licenses, Permits and Fees                                   | -  | -                | -  | -  | 506,028                                    |
| Fines and Forfeitures  | 26,877   | -                | -  | -  | -  |
| Special Assessments  | -  | -                | -  | -  | -  |
| Intergovernmental Revenue                                    | 2,737,373  | 3,750            | 465,283  | -  | -  |
| Interest Income  | -  | -                | 4,759  | -  | -  |
| Miscellaneous Revenue  | 14,447   | -                | 6,946  | -  | 373  |
| Total Revenues   | <u>2,778,697</u>   | <u>3,750</u>     | <u>476,988</u>                                       | <u>-</u>   | <u>506,401</u>                             |
| <b>Expenditures</b>  |  |                  |  |  |  |
| Current:   |  |                  |  |  |  |
| General Government:  |  |                  |  |  |  |
| Legislative and Executive                                    | -  | -                | -  | -  | 303,409                                    |
| Judicial   | -  | -                | -  | -  | -  |
| Public Safety  | -  | -                | -  | -  | -  |
| Public Works   | -  | -                | -  | -  | -  |
| Health   | 2,592,515  | -                | -  | -  | -  |
| Human Services   | -  | -                | -  | -  | -  |
| Economic Development and Assistance                          | -  | -                | 522,646  | -  | -  |
| Debt Service:  |  |                  |  |  |  |
| Principal Paid   | -  | -                | -  | -  | -  |
| Interest Paid  | -  | -                | -  | -  | -  |
| Capital Outlay   | -  | -                | -  | -  | -  |
| Total Expenditures   | <u>2,592,515</u>   | <u>-</u>         | <u>522,646</u>                                       | <u>-</u>   | <u>303,409</u>                             |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>186,182</u>   | <u>3,750</u>     | <u>(45,658)</u>                                      | <u>-</u>   | <u>202,992</u>                             |
| <b>Other Financing Sources (Uses)</b>                        |  |                  |  |  |  |
| Transfers In   | -  | -                | -  | -  | -  |
| Transfers Out  | -  | -                | -  | -  | -  |
| Issuance of Refunding Bonds                                  | -  | -                | -  | -  | -  |
| Premium on Debt Issuance                                     | -  | -                | -  | -  | -  |
| Total Other Financing Sources (Uses)                         | <u>-</u>   | <u>-</u>         | <u>-</u>   | <u>-</u>   | <u>-</u>                                   |
| Net Change in Fund Balances                                  | 186,182  | 3,750            | (45,658)   | -  | 202,992                                    |
| Fund Balances at Beginning of Year                           | 1,625,461  | 27,673           | 659,666  | 203,816  | 1,798,372                                  |
| Increase (Decrease) in Reserve<br>for Inventory              | <u>(514)</u>   | <u>-</u>         | <u>-</u>   | <u>-</u>   | <u>-</u>                                   |
| Fund Balances at End of Year                                 | <u>\$ 1,811,129</u>  | <u>\$ 31,423</u> | <u>\$ 614,008</u>                                    | <u>\$ 203,816</u>                                | <u>\$ 2,001,364</u>                        |



**Nonmajor Special Revenue Funds**

| <b>Jail Facility Operation</b> | <b>Dog and Kennel</b> | <b>Recycle Ohio</b> | <b>Solid Waste</b>  | <b>Real Estate Assessment</b> | <b>DRETAC</b>       |
|--------------------------------|-----------------------|---------------------|---------------------|-------------------------------|---------------------|
| \$ -                           | \$ -                  | \$ -                | \$ -                | \$ -                          | \$ -                |
| 9,834,050                      | -                     | -                   | -                   | -                             | -                   |
| 31,925                         | 1,800                 | -                   | -                   | 3,934,454                     | 998,147             |
| -                              | 353,077               | -                   | 2,535,715           | 11,441                        | -                   |
| -                              | 40,189                | -                   | -                   | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| 756,694                        | -                     | 226,769             | -                   | -                             | -                   |
| -                              | -                     | -                   | 64                  | -                             | -                   |
| 51,791                         | 37,056                | 4,500               | 4,564               | 8,350                         | 54,381              |
| <u>10,674,460</u>              | <u>432,122</u>        | <u>231,269</u>      | <u>2,540,343</u>    | <u>3,954,245</u>              | <u>1,052,528</u>    |
| -                              | -                     | -                   | -                   | 4,053,573                     | 769,540             |
| -                              | -                     | -                   | -                   | -                             | -                   |
| 12,783,190                     | -                     | -                   | -                   | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| -                              | 500,200               | 102,406             | 2,551,417           | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| <u>12,783,190</u>              | <u>500,200</u>        | <u>102,406</u>      | <u>2,551,417</u>    | <u>4,053,573</u>              | <u>769,540</u>      |
| <u>(2,108,730)</u>             | <u>(68,078)</u>       | <u>128,863</u>      | <u>(11,074)</u>     | <u>(99,328)</u>               | <u>282,988</u>      |
| 3,200,000                      | -                     | 12,500              | -                   | -                             | -                   |
| -                              | -                     | -                   | (74,805)            | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| -                              | -                     | -                   | -                   | -                             | -                   |
| <u>3,200,000</u>               | <u>-</u>              | <u>12,500</u>       | <u>(74,805)</u>     | <u>-</u>                      | <u>-</u>            |
| 1,091,270                      | (68,078)              | 141,363             | (85,879)            | (99,328)                      | 282,988             |
| 571,695                        | 358,475               | 23,776              | 3,982,666           | 5,833,500                     | 928,020             |
| -                              | -                     | -                   | -                   | -                             | -                   |
| <u>\$ 1,662,965</u>            | <u>\$ 290,397</u>     | <u>\$ 165,139</u>   | <u>\$ 3,896,787</u> | <u>\$ 5,734,172</u>           | <u>\$ 1,211,008</u> |

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

**Nonmajor Special Revenue Funds**

|  | <b>Intensive<br/>Supervision</b> | <b>Motor<br/>Vehicle<br/>Gasoline<br/>Tax</b> | <b>Drug<br/>Court</b> | <b>Bascule<br/>Bridge</b> | <b>Community<br/>Housing<br/>Improvement<br/>Program</b> |
|--|----------------------------------|---|-----------------------|---------------------------|--|
| <b>Revenues</b>  |                                  |   |                       |                           |  |
| Property Taxes   | \$ -                             | \$ -  | \$ -                  | \$ -                      | \$ -   |
| Sales Tax  | -                                | -   | -                     | -                         | -  |
| Charges for Services   | -                                | 467,846                                       | 82,616                | -                         | -  |
| Licenses, Permits, and Fees                                  | -                                | 65,157  | -                     | -                         | -  |
| Fines and Forfeitures  | -                                | 319,256                                       | -                     | -                         | -  |
| Special Assessments  | -                                | -   | -                     | -                         | -  |
| Intergovernmental Revenue                                    | 1,693,651                        | 7,505,048                                     | 30,000                | 418,863                   | 479,135  |
| Interest Income  | -                                | 18,241  | -                     | -                         | -  |
| Miscellaneous Revenue  | 3,653                            | 1,418,778                                     | 1,411                 | 1,172                     | 35,178   |
| Total Revenues   | <u>1,697,304</u>                 | <u>9,794,326</u>                              | <u>114,027</u>        | <u>420,035</u>            | <u>514,313</u>   |
| <b>Expenditures</b>  |                                  |   |                       |                           |  |
| Current:   |                                  |   |                       |                           |  |
| General Government:  |                                  |   |                       |                           |  |
| Legislative and Executive                                    | -                                | -   | -                     | -                         | -  |
| Judicial   | -                                | -   | -                     | -                         | -  |
| Public Safety  | 1,298,343                        | -   | 181,099               | -                         | -  |
| Public Works   | -                                | 8,710,104                                     | -                     | 418,171                   | -  |
| Health   | -                                | -   | -                     | -                         | -  |
| Human Services   | -                                | -   | -                     | -                         | -  |
| Economic Development and Assistance                          | -                                | -   | -                     | -                         | 489,624  |
| Debt Service:  |                                  |   |                       |                           |  |
| Principal Paid   | -                                | 84,716  | -                     | -                         | -  |
| Interest Paid  | -                                | 5,361   | -                     | -                         | -  |
| Capital Outlay   | -                                | -   | -                     | -                         | -  |
| Total Expenditures   | <u>1,298,343</u>                 | <u>8,800,181</u>                              | <u>181,099</u>        | <u>418,171</u>            | <u>489,624</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>398,961</u>                   | <u>994,145</u>                                | <u>(67,072)</u>       | <u>1,864</u>              | <u>24,689</u>  |
| <b>Other Financing Sources (Uses)</b>                        |                                  |   |                       |                           |  |
| Transfers In   | -                                | -   | -                     | -                         | -  |
| Transfers Out  | -                                | (422,770)                                     | -                     | -                         | -  |
| Issuance of Refunding Bonds                                  | -                                | -   | -                     | -                         | -  |
| Premium on Debt Issuance                                     | -                                | -   | -                     | -                         | -  |
| Total Other Financing Sources (Uses)                         | <u>-</u>                         | <u>(422,770)</u>                              | <u>-</u>              | <u>-</u>                  | <u>-</u>   |
| Net Change in Fund Balances                                  | 398,961                          | 571,375                                       | (67,072)              | 1,864                     | 24,689   |
| Fund Balances at Beginning of Year                           | 412,867                          | 1,907,184                                     | 84,048                | (82,867)                  | 39,662   |
| Increase (Decrease) in Reserve<br>for Inventory              | -                                | 212,819                                       | -                     | -                         | -  |
| Fund Balances at End of Year                                 | <u>\$ 811,828</u>                | <u>\$ 2,691,378</u>                           | <u>\$ 16,976</u>      | <u>\$ (81,003)</u>        | <u>\$ 64,351</u>   |

**Nonmajor Special Revenue Funds**

| <b>Youth Services</b> | <b>Reclaim Ohio</b> | <b>Medically Handicapped Child</b> | <b>Indigent Guardianship</b> | <b>County Probation Services</b> | <b>TB Clinic</b>    |
|-----------------------|---------------------|------------------------------------|------------------------------|----------------------------------|---------------------|
| \$ -                  | \$ -                | \$ 448,130                         | \$ -                         | \$ -                             | \$ 367,255          |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 222,870               | -                   | -                                  | -                            | 162,775                          | -                   |
| -                     | -                   | -                                  | 34,725                       | 239,613                          | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 208,867               | 2,611,445           | -                                  | -                            | 878                              | 73,135              |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 73,270                | 5,527               | -                                  | 16                           | 463                              | 104                 |
| <u>505,007</u>        | <u>2,616,972</u>    | <u>448,130</u>                     | <u>34,741</u>                | <u>403,729</u>                   | <u>440,494</u>      |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | 41,147                       | -                                | -                   |
| -                     | -                   | -                                  | -                            | 326,529                          | -                   |
| -                     | -                   | -                                  | -                            | -                                | 355,984             |
| 441,913               | 1,927,430           | 431,326                            | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| <u>441,913</u>        | <u>1,927,430</u>    | <u>431,326</u>                     | <u>41,147</u>                | <u>326,529</u>                   | <u>355,984</u>      |
| 63,094                | 689,542             | 16,804                             | (6,406)                      | 77,200                           | 84,510              |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| 63,094                | 689,542             | 16,804                             | (6,406)                      | 77,200                           | 84,510              |
| 732,057               | 455,215             | 182,142                            | 165,215                      | 815,872                          | 1,173,598           |
| -                     | -                   | -                                  | -                            | -                                | -                   |
| <u>\$ 795,151</u>     | <u>\$ 1,144,757</u> | <u>\$ 198,946</u>                  | <u>\$ 158,809</u>            | <u>\$ 893,072</u>                | <u>\$ 1,258,108</u> |

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

**Nonmajor Special Revenue Funds**

|  | <b>Court<br/>Mediation</b> | <b>County<br/>Erosion<br/>Control</b> | <b>Supportive<br/>Living</b> | <b>Golden<br/>Acres</b> | <b>Metropolitan<br/>Enforcement<br/>Group</b> |
|--|----------------------------|---------------------------------------|------------------------------|-------------------------|---|
| <b>Revenues</b>  |                            |                                       |                              |                         |   |
| Property Taxes   | \$ -                       | \$ -                                  | \$ -                         | \$ -                    | \$ 334,185                                    |
| Sales Tax  | -                          | -                                     | -                            | -                       | -   |
| Charges for Services   | -                          | -                                     | -                            | 1,725                   | -   |
| Licenses, Permits, and Fees                                  | 151,114                    | -                                     | -                            | -                       | -   |
| Fines and Forfeitures  | -                          | -                                     | -                            | -                       | -   |
| Special Assessments  | -                          | -                                     | -                            | -                       | -   |
| Intergovernmental Revenue                                    | -                          | -                                     | 580,102                      | -                       | 372,706                                       |
| Interest Income  | -                          | -                                     | -                            | -                       | -   |
| Miscellaneous Revenue  | 498                        | -                                     | 21,902                       | 10,831                  | 4,339   |
| Total Revenues   | <u>151,612</u>             | <u>-</u>                              | <u>602,004</u>               | <u>12,556</u>           | <u>711,230</u>                                |
| <b>Expenditures</b>  |                            |                                       |                              |                         |   |
| Current:   |                            |                                       |                              |                         |   |
| General Government:  |                            |                                       |                              |                         |   |
| Legislative and Executive                                    | -                          | -                                     | -                            | -                       | -   |
| Judicial   | -                          | -                                     | -                            | -                       | -   |
| Public Safety  | 184,800                    | -                                     | -                            | -                       | 759,441                                       |
| Public Works   | -                          | -                                     | -                            | -                       | -   |
| Health   | -                          | -                                     | 2,072,479                    | 114,157                 | -   |
| Human Services   | -                          | -                                     | -                            | -                       | -   |
| Economic Development and Assistance                          | -                          | -                                     | -                            | -                       | -   |
| Debt Service:  |                            |                                       |                              |                         |   |
| Principal Paid   | -                          | 47,652                                | -                            | -                       | -   |
| Interest Paid  | -                          | 4,917                                 | -                            | -                       | -   |
| Capital Outlay   | -                          | -                                     | -                            | -                       | -   |
| Total Expenditures   | <u>184,800</u>             | <u>52,569</u>                         | <u>2,072,479</u>             | <u>114,157</u>          | <u>759,441</u>                                |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(33,188)</u>            | <u>(52,569)</u>                       | <u>(1,470,475)</u>           | <u>(101,601)</u>        | <u>(48,211)</u>                               |
| <b>Other Financing Sources (Uses)</b>                        |                            |                                       |                              |                         |   |
| Transfers In   | -                          | 43,100                                | -                            | 105,000                 | -   |
| Transfers Out  | -                          | -                                     | -                            | -                       | -   |
| Issuance of Refunding Bonds                                  | -                          | -                                     | -                            | -                       | -   |
| Premium on Debt Issuance                                     | -                          | -                                     | -                            | -                       | -   |
| Total Other Financing Sources (Uses)                         | <u>-</u>                   | <u>43,100</u>                         | <u>-</u>                     | <u>105,000</u>          | <u>-</u>                                      |
| Net Change in Fund Balances                                  | (33,188)                   | (9,469)                               | (1,470,475)                  | 3,399                   | (48,211)                                      |
| Fund Balances at Beginning of Year                           | 94,325                     | (50,019)                              | 5,665,798                    | 13,017                  | 699,168                                       |
| Increase (Decrease) in Reserve<br>for Inventory              | -                          | -                                     | -                            | -                       | -   |
| Fund Balances at End of Year                                 | <u>\$ 61,137</u>           | <u>\$ (59,488)</u>                    | <u>\$ 4,195,323</u>          | <u>\$ 16,416</u>        | <u>\$ 650,957</u>                             |

**Nonmajor Special Revenue Funds**

| <u>Crime<br/>Laboratory</u> | <u>911 System</u>   | <u>Child<br/>Support<br/>Enforcement<br/>Agency</u> | <u>Drug<br/>Enforcement</u> | <u>Ditch<br/>Maintenance</u> | <u>Public<br/>Safety</u> |
|-----------------------------|---------------------|---|-----------------------------|------------------------------|--------------------------|
| \$ 167,092                  | \$ 2,825,057        | \$ -  | \$ -                        | \$ -                         | \$ -                     |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | 1,258,568   | -                           | -                            | -                        |
| 47,963                      | 243,338             | -   | -                           | -                            | -                        |
| -                           | -                   | -   | 7,386                       | -                            | -                        |
| -                           | -                   | -   | -                           | 9,106                        | -                        |
| 17,802                      | 385,903             | 5,165,295   | 23,863                      | -                            | 11,381                   |
| -                           | -                   | -   | -                           | -                            | -                        |
| 571                         | 178,226             | 9,435   | 185                         | -                            | -                        |
| <u>233,428</u>              | <u>3,632,524</u>    | <u>6,433,298</u>                                    | <u>31,434</u>               | <u>9,106</u>                 | <u>11,381</u>            |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| 251,882                     | 5,260,239           | -   | 31,903                      | -                            | -                        |
| -                           | -                   | -   | -                           | 5,571                        | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | 5,075,759   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| <u>251,882</u>              | <u>5,260,239</u>    | <u>5,075,759</u>                                    | <u>31,903</u>               | <u>5,571</u>                 | <u>-</u>                 |
| (18,454)                    | (1,627,715)         | 1,357,539   | (469)                       | 3,535                        | 11,381                   |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| -                           | -                   | -   | -                           | -                            | -                        |
| (18,454)                    | (1,627,715)         | 1,357,539   | (469)                       | 3,535                        | 11,381                   |
| 242,261                     | 8,694,834           | 3,994,149   | 44,011                      | 171,496                      | 73,656                   |
| -                           | -                   | -   | -                           | -                            | -                        |
| <u>\$ 223,807</u>           | <u>\$ 7,067,119</u> | <u>\$ 5,351,688</u>                                 | <u>\$ 43,542</u>            | <u>\$ 175,031</u>            | <u>\$ 85,037</u>         |

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

**Nonmajor Special Revenue Funds**

|  | <u>P.A.I.R.</u>  | <u>Violent<br/>Offender</u> | <u>Marriage<br/>Licenses</u> | <u>Court<br/>Security</u> | <u>Criminal<br/>History<br/>On-Line</u> |
|--|------------------|-----------------------------|------------------------------|---------------------------|---|
| <b>Revenues</b>  |                  |                             |                              |                           |   |
| Property Taxes   | \$ -             | \$ -                        | \$ -                         | \$ -                      | \$ -                                    |
| Sales Tax  | -                | -                           | -                            | -                         | -                                       |
| Charges for Services   | -                | -                           | -                            | -                         | -                                       |
| Licenses, Permits, and Fees                                  | -                | -                           | 57,385                       | 6,600                     | -                                       |
| Fines and Forfeitures  | -                | -                           | -                            | -                         | -                                       |
| Special Assessments  | -                | -                           | -                            | -                         | -                                       |
| Intergovernmental Revenue                                    | -                | -                           | -                            | -                         | -                                       |
| Interest Income  | -                | -                           | -                            | -                         | -                                       |
| Miscellaneous Revenue  | -                | -                           | 13,312                       | -                         | -                                       |
| Total Revenues   | <u>-</u>         | <u>-</u>                    | <u>70,697</u>                | <u>6,600</u>              | <u>-</u>                                |
| <b>Expenditures</b>  |                  |                             |                              |                           |   |
| Current:   |                  |                             |                              |                           |   |
| General Government:  |                  |                             |                              |                           |   |
| Legislative and Executive                                    | -                | -                           | -                            | -                         | -                                       |
| Judicial   | -                | -                           | -                            | -                         | -                                       |
| Public Safety  | 2,729            | 7,164                       | -                            | 23,004                    | -                                       |
| Public Works   | -                | -                           | -                            | -                         | -                                       |
| Health   | -                | -                           | -                            | -                         | -                                       |
| Human Services   | -                | -                           | 68,667                       | -                         | -                                       |
| Economic Development and Assistance                          | -                | -                           | -                            | -                         | -                                       |
| Debt Service:  |                  |                             |                              |                           |   |
| Principal Paid   | -                | -                           | -                            | -                         | -                                       |
| Interest Paid  | -                | -                           | -                            | -                         | -                                       |
| Capital Outlay   | -                | -                           | -                            | -                         | -                                       |
| Total Expenditures   | <u>2,729</u>     | <u>7,164</u>                | <u>68,667</u>                | <u>23,004</u>             | <u>-</u>                                |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(2,729)</u>   | <u>(7,164)</u>              | <u>2,030</u>                 | <u>(16,404)</u>           | <u>-</u>                                |
| <b>Other Financing Sources (Uses)</b>                        |                  |                             |                              |                           |   |
| Transfers In   | -                | -                           | -                            | -                         | -                                       |
| Transfers Out  | -                | -                           | -                            | -                         | -                                       |
| Issuance of Refunding Bonds                                  | -                | -                           | -                            | -                         | -                                       |
| Premium on Debt Issuance                                     | -                | -                           | -                            | -                         | -                                       |
| Total Other Financing Sources (Uses)                         | <u>-</u>         | <u>-</u>                    | <u>-</u>                     | <u>-</u>                  | <u>-</u>                                |
| Net Change in Fund Balances                                  | (2,729)          | (7,164)                     | 2,030                        | (16,404)                  | -                                       |
| Fund Balances at Beginning of Year                           | 40,460           | 13,115                      | 18,438                       | 65,205                    | 8,506                                   |
| Increase (Decrease) in Reserve<br>for Inventory              | -                | -                           | -                            | -                         | -                                       |
| Fund Balances at End of Year                                 | <u>\$ 37,731</u> | <u>\$ 5,951</u>             | <u>\$ 20,468</u>             | <u>\$ 48,801</u>          | <u>\$ 8,506</u>                         |

**Nonmajor Special Revenue Funds**

| <b>Prosecutor's<br/>Victim<br/>Witness</b> | <b>Enforcement<br/>and<br/>Education</b> | <b>Juvenile<br/>School<br/>Liaison</b> | <b>Workforce<br/>Investment<br/>Act</b> | <b>Sherriff's<br/>Concealed<br/>Handgun</b> | <b>Juvenile<br/>Indigent<br/>Alcohol<br/>Program</b> |
|--|--|--|---|---|--|
| \$ -                                       | \$ -                                     | \$ -                                   | \$ -                                    | \$ -  | \$ -   |
| -  | -  | -                                      | -                                       | -   | -  |
| -  | -  | -                                      | -                                       | 50,339                                      | -  |
| -  | -  | -                                      | -                                       | 159,311                                     | -  |
| -  | 833                                      | -                                      | -                                       | -   | -  |
| -  | -  | -                                      | -                                       | -   | -  |
| 228,064                                    | -  | -                                      | 1,499,497                               | -   | 1,735  |
| -  | -  | -                                      | -                                       | -   | -  |
| 672  | -  | 1,096                                  | 63,251                                  | -   | -  |
| <u>228,736</u>                             | <u>833</u>                               | <u>1,096</u>                           | <u>1,562,748</u>                        | <u>209,650</u>                              | <u>1,735</u>   |
| -  | -  | -                                      | -                                       | -   | -  |
| -  | -  | -                                      | -                                       | -   | -  |
| 270,998                                    | -  | -                                      | -                                       | 177,677                                     | -  |
| -  | -  | -                                      | -                                       | -   | -  |
| -  | -  | -                                      | 1,779,067                               | -   | -  |
| -  | -  | -                                      | -                                       | -   | -  |
| -  | -  | -                                      | -                                       | -   | -  |
| <u>270,998</u>                             | <u>-</u>                                 | <u>-</u>                               | <u>1,779,067</u>                        | <u>177,677</u>                              | <u>-</u>   |
| (42,262)                                   | 833                                      | 1,096                                  | (216,319)                               | 31,973                                      | 1,735  |
| 131,610                                    | -  | -                                      | 75,267                                  | -   | -  |
| -  | -  | -                                      | (4,386)                                 | -   | -  |
| -  | -  | -                                      | -                                       | -   | -  |
| <u>131,610</u>                             | <u>-</u>                                 | <u>-</u>                               | <u>70,881</u>                           | <u>-</u>                                    | <u>-</u>   |
| 89,348                                     | 833                                      | 1,096                                  | (145,438)                               | 31,973                                      | 1,735  |
| (2,012)                                    | 6,556                                    | 14,504                                 | 414,612                                 | 390,248                                     | 13,645   |
| -  | -  | -                                      | -                                       | -   | -  |
| <u>\$ 87,336</u>                           | <u>\$ 7,389</u>                          | <u>\$ 15,600</u>                       | <u>\$ 269,174</u>                       | <u>\$ 422,221</u>                           | <u>\$ 15,380</u>                                     |

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

| <b>Nonmajor Special Revenue Funds</b>                        |                                       |   |  |   |  |
|--|---------------------------------------|---|--|---|--|
|  | <b>Atrazine<br/>Grant<br/>Program</b> | <b>Prosecutor's<br/>Adult<br/>Diversion<br/>Program</b> | <b>Domestic<br/>Relations<br/>Title IV-E</b> | <b>Common<br/>Plea's<br/>Special<br/>Projects</b> | <b>Common<br/>Plea's<br/>Special<br/>Projects - IJIS</b> |
| <b>Revenues</b>  |                                       |   |  |   |  |
| Property Taxes   | \$ -                                  | \$ -  | \$ -   | \$ -  | \$ -   |
| Sales Tax  | -                                     | -   | -  | -   | -  |
| Charges for Services   | -                                     | -   | -  | -   | -  |
| Licenses, Permits, and Fees                                  | -                                     | 1,500   | -  | 301,310   | -  |
| Fines and Forfeitures  | -                                     | -   | -  | -   | -  |
| Special Assessments  | -                                     | -   | -  | -   | -  |
| Intergovernmental Revenue                                    | -                                     | -   | 485,462                                      | -   | -  |
| Interest Income  | -                                     | -   | -  | -   | -  |
| Miscellaneous Revenue  | -                                     | -   | -  | -   | -  |
| Total Revenues   | <u>-</u>                              | <u>1,500</u>  | <u>485,462</u>                               | <u>301,310</u>                                    | <u>-</u>   |
| <b>Expenditures</b>  |                                       |   |  |   |  |
| Current:   |                                       |   |  |   |  |
| General Government:  |                                       |   |  |   |  |
| Legislative and Executive                                    | -                                     | 92  | -  | -   | -  |
| Judicial   | -                                     | -   | 307,578                                      | 70,102  | -  |
| Public Safety  | -                                     | -   | -  | -   | -  |
| Public Works   | -                                     | -   | -  | -   | -  |
| Health   | -                                     | -   | -  | -   | -  |
| Human Services   | -                                     | -   | -  | -   | -  |
| Economic Development and Assistance                          | -                                     | -   | -  | -   | -  |
| Debt Service:  |                                       |   |  |   |  |
| Principal Paid   | -                                     | -   | -  | -   | -  |
| Interest Paid  | -                                     | -   | -  | -   | -  |
| Capital Outlay   | -                                     | -   | -  | -   | -  |
| Total Expenditures   | <u>-</u>                              | <u>92</u>   | <u>307,578</u>                               | <u>70,102</u>                                     | <u>-</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>-</u>                              | <u>1,408</u>  | <u>177,884</u>                               | <u>231,208</u>                                    | <u>-</u>   |
| <b>Other Financing Sources (Uses)</b>                        |                                       |   |  |   |  |
| Transfers In   | -                                     | -   | -  | -   | -  |
| Transfers Out  | -                                     | -   | -  | -   | -  |
| Issuance of Refunding Bonds                                  | -                                     | -   | -  | -   | -  |
| Premium on Debt Issuance                                     | -                                     | -   | -  | -   | -  |
| Total Other Financing Sources (Uses)                         | <u>-</u>                              | <u>-</u>  | <u>-</u>                                     | <u>-</u>  | <u>-</u>   |
| Net Change in Fund Balances                                  | -                                     | 1,408   | 177,884                                      | 231,208   | -  |
| Fund Balances at Beginning of Year                           | 18,860                                | 2,476   | 2,135,048                                    | 1,092,847   | 6,200  |
| Increase (Decrease) in Reserve<br>for Inventory              | <u>-</u>                              | <u>-</u>  | <u>-</u>                                     | <u>-</u>  | <u>-</u>   |
| Fund Balances at End of Year                                 | <u>\$ 18,860</u>                      | <u>\$ 3,884</u>   | <u>\$ 2,312,932</u>                          | <u>\$ 1,324,055</u>                               | <u>\$ 6,200</u>  |



**Nonmajor Special Revenue Funds**

| <u>Watershed<br/>Coordinator<br/>Grant</u> | <u>Northern<br/>Border<br/>Initiative Grant</u> | <u>SERC Grant</u> | <u>Foreclosure<br/>Special<br/>Project</u> | <u>Comprehensive<br/>Case Management<br/>and Employment<br/>Program</u> | <u>Neighborhood<br/>Stabilization</u> |
|--|---|-------------------|--|---|---------------------------------------|
| \$ -                                       | \$ -  | \$ -              | \$ -                                       | \$ -  | \$ -                                  |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | 256,217                                    | -   | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| 576,945                                    | 64,104  | 80,467            | -  | 980,000   | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| 765  | -   | -                 | 1,010                                      | -   | 145,515                               |
| <u>577,710</u>                             | <u>64,104</u>                                   | <u>80,467</u>     | <u>257,227</u>                             | <u>980,000</u>  | <u>145,515</u>                        |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | 290,965                                    | -   | -                                     |
| -  | 83,189  | 31,001            | -  | -   | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | -  | 209,875   | -                                     |
| 609,306                                    | -   | -                 | -  | -   | 1,412                                 |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| <u>609,306</u>                             | <u>83,189</u>                                   | <u>31,001</u>     | <u>290,965</u>                             | <u>209,875</u>  | <u>1,412</u>                          |
| <u>(31,596)</u>                            | <u>(19,085)</u>                                 | <u>49,466</u>     | <u>(33,738)</u>                            | <u>770,125</u>  | <u>144,103</u>                        |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | -  | (75,269)  | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | -  | -   | -                                     |
| -  | -   | -                 | -  | (75,269)  | -                                     |
| (31,596)                                   | (19,085)  | 49,466            | (33,738)                                   | 694,856   | 144,103                               |
| 182,053                                    | 27,997  | 58,435            | 345,149                                    | 9,466   | 6,990                                 |
| -  | -   | -                 | -  | -   | -                                     |
| <u>\$ 150,457</u>                          | <u>\$ 8,912</u>                                 | <u>\$ 107,901</u> | <u>\$ 311,411</u>                          | <u>\$ 704,322</u>   | <u>\$ 151,093</u>                     |

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

**Nonmajor Special Revenue Funds**

|  | <u>Law Library<br/>Resources</u> | <u>Home Septic<br/>Treatment<br/>Systems</u> | <u>Probate Court<br/>Dispute<br/>Resolution</u> | <u>County Tax<br/>Increment<br/>Financing</u> | <u>Veteran's<br/>Court</u> |
|--|----------------------------------|--|---|---|----------------------------|
| <b>Revenues</b>  |                                  |  |   |   |                            |
| Property Taxes   | \$ -                             | \$ -   | \$ -  | \$ -  | \$ -                       |
| Sales Tax  | -                                | -  | -   | -   | -                          |
| Charges for Services   | -                                | -  | -   | -   | -                          |
| Licenses, Permits, and Fees                                  | 10,100                           | -  | 41,068  | -   | -                          |
| Fines and Forfeitures  | 413,135                          | -  | -   | -   | -                          |
| Special Assessments  | -                                | -  | -   | -   | -                          |
| Intergovernmental Revenue                                    | -                                | -  | -   | -   | 54,497                     |
| Interest Income  | -                                | -  | -   | -   | -                          |
| Miscellaneous Revenue  | 34,364                           | -  | -   | 58,344  | 209                        |
| Total Revenues   | <u>457,599</u>                   | <u>-</u>                                     | <u>41,068</u>                                   | <u>58,344</u>                                 | <u>54,706</u>              |
| <b>Expenditures</b>  |                                  |  |   |   |                            |
| Current:   |                                  |  |   |   |                            |
| General Government:  |                                  |  |   |   |                            |
| Legislative and Executive                                    | -                                | -  | -   | -   | -                          |
| Judicial   | 399,563                          | -  | 5,294   | -   | 63,940                     |
| Public Safety  | -                                | -  | -   | -   | -                          |
| Public Works   | -                                | -  | -   | -   | -                          |
| Health   | -                                | -  | -   | -   | -                          |
| Human Services   | -                                | -  | -   | -   | -                          |
| Economic Development and Assistance                          | -                                | -  | -   | 61,014  | -                          |
| Debt Service:  |                                  |  |   |   |                            |
| Principal Paid   | -                                | -  | -   | -   | -                          |
| Interest Paid  | -                                | -  | -   | -   | -                          |
| Capital Outlay   | -                                | -  | -   | -   | -                          |
| Total Expenditures   | <u>399,563</u>                   | <u>-</u>                                     | <u>5,294</u>                                    | <u>61,014</u>                                 | <u>63,940</u>              |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>58,036</u>                    | <u>-</u>                                     | <u>35,774</u>                                   | <u>(2,670)</u>                                | <u>(9,234)</u>             |
| <b>Other Financing Sources (Uses)</b>                        |                                  |  |   |   |                            |
| Transfers In   | -                                | -  | 4,489   | -   | -                          |
| Transfers Out  | -                                | -  | (11,805)  | -   | -                          |
| Issuance of Refunding Bonds                                  | -                                | -  | -   | -   | -                          |
| Premium on Debt Issuance                                     | -                                | -  | -   | -   | -                          |
| Total Other Financing Sources (Uses)                         | <u>-</u>                         | <u>-</u>                                     | <u>(7,316)</u>                                  | <u>-</u>                                      | <u>-</u>                   |
| Net Change in Fund Balances                                  | 58,036                           | -  | 28,458  | (2,670)                                       | (9,234)                    |
| Fund Balances at Beginning of Year                           | 804,965                          | 23,094                                       | 157,338   | 94,626  | 112,231                    |
| Increase (Decrease) in Reserve<br>for Inventory              | <u>-</u>                         | <u>-</u>                                     | <u>-</u>  | <u>-</u>                                      | <u>-</u>                   |
| Fund Balances at End of Year                                 | <u>\$ 863,001</u>                | <u>\$ 23,094</u>                             | <u>\$ 185,796</u>                               | <u>\$ 91,956</u>                              | <u>\$ 102,997</u>          |

**Nonmajor Special Revenue Funds**

| <u>Case Management<br/>Special Project</u> | <u>COPS Child<br/>Sexual Predator<br/>Program</u> | <u>COPS<br/>Hiring<br/>Program</u> | <u>Criminal<br/>Justice<br/>Services</u> | <u>Mental<br/>Health<br/>Court</u> | <u>LCCCW<br/>Assessment<br/>Grant</u> |
|--|---|------------------------------------|--|------------------------------------|---------------------------------------|
| \$ -                                       | \$ -  | \$ -                               | \$ 452,005                               | \$ -                               | \$ -                                  |
| -  | -   | -                                  | -  | -                                  | -                                     |
| 43,461                                     | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | 61,743                                   | 20,000                             | 383,555                               |
| -  | -   | -                                  | 773                                      | 134                                | -                                     |
| <u>43,461</u>                              | <u>-</u>  | <u>-</u>                           | <u>514,521</u>                           | <u>20,134</u>                      | <u>383,555</u>                        |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | 180,042                                  | 50,270                             | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | 495,074                               |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| <u>-</u>                                   | <u>-</u>  | <u>-</u>                           | <u>180,042</u>                           | <u>50,270</u>                      | <u>495,074</u>                        |
| <u>43,461</u>                              | <u>-</u>  | <u>-</u>                           | <u>334,479</u>                           | <u>(30,136)</u>                    | <u>(111,519)</u>                      |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| -  | -   | -                                  | -  | -                                  | -                                     |
| <u>-</u>                                   | <u>-</u>  | <u>-</u>                           | <u>-</u>                                 | <u>-</u>                           | <u>-</u>                              |
| 43,461                                     | -   | -                                  | 334,479                                  | (30,136)                           | (111,519)                             |
| 262,970                                    | 400   | 10                                 | 754,188                                  | 34,758                             | 13,247                                |
| <u>-</u>                                   | <u>-</u>  | <u>-</u>                           | <u>-</u>                                 | <u>-</u>                           | <u>-</u>                              |
| <u>\$ 306,431</u>                          | <u>\$ 400</u>                                     | <u>\$ 10</u>                       | <u>\$ 1,088,667</u>                      | <u>\$ 4,622</u>                    | <u>\$ (98,272)</u>                    |

(continued)

**Lorain County, Ohio**  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2017

| <b>Nonmajor Special Revenue Funds</b>                        |   |                                      |   |                                  |  |
|--|---|--------------------------------------|---|----------------------------------|--|
|  | <b>Sheriff<br/>Continuing<br/>Professional<br/>Training</b> | <b>Law<br/>Enforcement<br/>Trust</b> | <b>Total<br/>Nonmajor<br/>Special Revenue<br/>Funds</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
| <b>Revenues</b>  |   |                                      |   |                                  |  |
| Property Taxes   | \$ -  | \$ -                                 | \$ 4,593,724  | \$ 1,163,645                     | \$ 5,757,369   |
| Sales Tax  | -   | -                                    | 9,834,050   | -                                | 9,834,050  |
| Charges for Services   | -   | -                                    | 7,213,065   | -                                | 7,213,065  |
| Licenses, Permits, and Fees                                  | -   | -                                    | 5,065,123   | -                                | 5,065,123  |
| Fines and Forfeitures  | -   | 324,365                              | 1,132,041   | -                                | 1,132,041  |
| Special Assessments  | -   | -                                    | 9,106   | 242,669                          | 251,775  |
| Intergovernmental Revenue                                    | 19,800  | -                                    | 28,223,812  | 635,148                          | 28,858,960   |
| Interest Income  | -   | -                                    | 23,064  | -                                | 23,064   |
| Miscellaneous Revenue  | 409   | -                                    | 2,267,821   | 355                              | 2,268,176  |
| Total Revenues   | <u>20,209</u>   | <u>324,365</u>                       | <u>58,361,806</u>                                       | <u>2,041,817</u>                 | <u>60,403,623</u>                                    |
| <b>Expenditures</b>  |   |                                      |   |                                  |  |
| Current:   |   |                                      |   |                                  |  |
| General Government:  |   |                                      |   |                                  |  |
| Legislative and Executive                                    | -   | -                                    | 5,126,614   | 330,017                          | 5,456,631  |
| Judicial   | -   | -                                    | 1,178,589   | -                                | 1,178,589  |
| Public Safety  | 19,803  | 478,455                              | 22,401,758  | -                                | 22,401,758   |
| Public Works   | -   | -                                    | 9,133,846   | -                                | 9,133,846  |
| Health   | -   | -                                    | 8,289,158   | -                                | 8,289,158  |
| Human Services   | -   | -                                    | 9,934,037   | -                                | 9,934,037  |
| Economic Development and Assistance                          | -   | -                                    | 2,179,076   | -                                | 2,179,076  |
| Debt Service:  |   |                                      |   |                                  |  |
| Principal Paid   | -   | -                                    | 132,368   | 1,220,000                        | 1,352,368  |
| Interest Paid  | -   | -                                    | 10,278  | 701,437                          | 711,715  |
| Capital Outlay   | -   | -                                    | -   | -                                | -  |
| Total Expenditures   | <u>19,803</u>   | <u>478,455</u>                       | <u>58,385,724</u>                                       | <u>2,251,454</u>                 | <u>60,637,178</u>                                    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>406</u>  | <u>(154,090)</u>                     | <u>(23,918)</u>   | <u>(209,637)</u>                 | <u>(233,555)</u>                                     |
| <b>Other Financing Sources (Uses)</b>                        |   |                                      |   |                                  |  |
| Transfers In   | -   | 63,782                               | 3,635,748   | -                                | 3,635,748  |
| Transfers Out  | -   | -                                    | (589,035)   | (73,834)                         | (662,869)  |
| Issuance of Refunding Bonds                                  | -   | -                                    | -   | 175,000                          | 175,000  |
| Premium on Debt Issuance                                     | -   | -                                    | -   | 238,113                          | 238,113  |
| Total Other Financing Sources (Uses)                         | <u>-</u>  | <u>63,782</u>                        | <u>3,046,713</u>  | <u>339,279</u>                   | <u>3,385,992</u>                                     |
| Net Change in Fund Balances                                  | 406   | (90,308)                             | 3,022,795   | 129,642                          | 3,152,437  |
| Fund Balances at Beginning of Year                           | -   | 922,085                              | 49,589,519  | 1,142,094                        | 50,731,613   |
| Increase (Decrease) in Reserve<br>for Inventory              | -   | -                                    | 212,305   | -                                | 212,305  |
| Fund Balances at End of Year                                 | <u>\$ 406</u>   | <u>\$ 831,777</u>                    | <u>\$ 52,824,619</u>                                    | <u>\$ 1,271,736</u>              | <u>\$ 54,096,355</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, 2017

|  | Original<br>Budget | Final<br>Budget     | Actual              | Encumbrances       | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|---------------------|---------------------|--------------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                     |                     |                    |                                |   |
| Intergovernmental Revenue                                    | \$ 2,208,027       | \$ 2,798,526        | \$ 2,798,526        | \$ -               | \$ 2,798,526                   | \$ -  |
| Fines and Forfeitures  | 75,000             | 26,877              | 26,877              | -                  | 26,877                         | -   |
| Miscellaneous Revenue  | 17,700             | 14,447              | 14,447              | -                  | 14,447                         | -   |
| <b>Total Revenues</b>  | <b>2,300,727</b>   | <b>2,839,850</b>    | <b>2,839,850</b>    | <b>-</b>           | <b>2,839,850</b>               | <b>-</b>  |
| <b>Expenditures</b>  |                    |                     |                     |                    |                                |   |
| Current:   |                    |                     |                     |                    |                                |   |
| Health:  |                    |                     |                     |                    |                                |   |
| Salaries and Wages   | 170,623            | 272,955             | 270,609             | -                  | 270,609                        | 2,346   |
| Fringe Benefits  | 109,923            | 119,434             | 113,013             | -                  | 113,013                        | 6,421   |
| Material and Supplies  | 9,970              | 22,746              | 10,852              | -                  | 10,852                         | 11,894  |
| Equipment  | 3,490              | 12,071              | 11,997              | -                  | 11,997                         | 74  |
| Contractual Services   | 2,095,458          | 2,189,740           | 1,988,205           | 90,813             | 2,079,018                      | 110,722   |
| Other  | 53,988             | 230,564             | 139,636             | 1,842              | 141,478                        | 89,086  |
| <b>Total Expenditures</b>                                    | <b>2,443,452</b>   | <b>2,847,510</b>    | <b>2,534,312</b>    | <b>92,655</b>      | <b>2,626,967</b>               | <b>220,543</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (142,725)          | (7,660)             | 305,538             | <b>\$ (92,655)</b> | <b>\$ 212,883</b>              | <b>\$ 220,543</b>                                       |
| Fund Balance at Beginning of Year                            | 1,033,876          | 1,033,876           | 1,033,876           |                    |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 891,151</b>  | <b>\$ 1,026,216</b> | <b>\$ 1,339,414</b> |                    |                                |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                         |                     |   |   |
| Intergovernmental Revenue               | \$ 18,200                  | \$ 3,750                | \$ 3,750                | \$ -                | \$ 3,750                                | \$ -  |
| <b>Total Revenues</b>                   | <b>18,200</b>              | <b>3,750</b>            | <b>3,750</b>            | <b>-</b>            | <b>3,750</b>                            | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                         |                     |   |   |
| Current:                                |                            |                         |                         |                     |   |   |
| Public Safety:                          |                            |                         |                         |                     |   |   |
| Contractual Services                    | 15,000                     | -                       | -                       | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <b>15,000</b>              | <b>-</b>                | <b>-</b>                | <b>-</b>            | <b>-</b>                                | <b>-</b>  |
| Excess of Revenues<br>Over Expenditures | 3,200                      | 3,750                   | 3,750                   | <u>\$ -</u>         | <u>\$ 3,750</u>                         | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 27,673                     | 27,673                  | 27,673                  |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b><u>\$ 30,873</u></b>    | <b><u>\$ 31,423</u></b> | <b><u>\$ 31,423</u></b> |                     |   |   |

**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, 2017

|  | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                  |                  |                   |                                |   |
| Intergovernmental Revenue  | \$ 296,620         | \$ 349,957       | \$ 349,957       | \$ -              | \$ 349,957                     | \$ -  |
| <b>Total Revenues</b>  | <b>296,620</b>     | <b>349,957</b>   | <b>349,957</b>   | <b>-</b>          | <b>349,957</b>                 | <b>-</b>  |
| <b>Expenditures</b>  |                    |                  |                  |                   |                                |   |
| Current:   |                    |                  |                  |                   |                                |   |
| Economic Development and Assistance:   |                    |                  |                  |                   |                                |   |
| Material and Supplies  | 460                | 406              | 406              | -                 | 406                            | -   |
| Equipment  | -                  | 559              | 559              | -                 | 559                            | -   |
| Capital Outlay   | 25,000             | -                | -                | -                 | -                              | -   |
| Contractual Services   | 217,000            | 508,426          | 503,565          | 4,861             | 508,426                        | -   |
| Fees   | 600                | 769              | 769              | -                 | 769                            | -   |
| Other  | 8,920              | 43,373           | 43,373           | -                 | 43,373                         | -   |
| <b>Total Expenditures</b>  | <b>251,980</b>     | <b>553,533</b>   | <b>548,672</b>   | <b>4,861</b>      | <b>553,533</b>                 | <b>-</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures   | 44,640             | (203,576)        | (198,715)        | (4,861)           | (203,576)                      | -   |
| <b>Other Financing Sources (Uses)</b>  |                    |                  |                  |                   |                                |   |
| Advances In  | -                  | 50,000           | 50,000           | -                 | 50,000                         | -   |
| Advances Out   | -                  | (50,000)         | (50,000)         | -                 | (50,000)                       | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>                       | <b>-</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenditures<br>and Other Financing (Uses) | 44,640             | (203,576)        | (198,715)        | <u>\$ (4,861)</u> | <u>\$ (203,576)</u>            | <u>\$ -</u>   |
| Fund Balance at Beginning of Year  | 235,857            | 235,857          | 235,857          |                   |                                |   |
| <b>Fund Balance at End of Year</b>   | <u>\$ 280,497</u>  | <u>\$ 32,281</u> | <u>\$ 37,142</u> |                   |                                |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                         | \$ -                       | \$ -                    | \$ -              | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | -                          | -                       | -                 | -                   | -                                       | -   |
| <b>Expenditures</b>                     |                            |                         |                   |                     |   |   |
| Current:                                |                            |                         |                   |                     |   |   |
| Economic Development and Assistance:    | -                          | -                       | -                 | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | -                          | -                       | -                 | -                   | -                                       | -   |
| Excess of Revenues<br>Over 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>    |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 493,000                 | \$ 499,090              | \$ 499,090          | \$ -                | \$ 499,090                              | \$ -  |
| Miscellaneous Revenue  | -                          | 373                     | 373                 | -                   | 373                                     | -   |
| <b>Total Revenues</b>  | <b>493,000</b>             | <b>499,463</b>          | <b>499,463</b>      | <b>-</b>            | <b>499,463</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| General Government:  |                            |                         |                     |                     |   |   |
| Legislative and Executive:                                   |                            |                         |                     |                     |   |   |
| Salaries and Wages   | 74,000                     | 74,000                  | 30,819              | -                   | 30,819                                  | 43,181  |
| Fringe Benefits  | 15,661                     | 15,661                  | 4,960               | -                   | 4,960                                   | 10,701  |
| Material and Supplies  | 81,745                     | 88,245                  | 24,241              | -                   | 24,241                                  | 64,004  |
| Equipment  | 124,000                    | 145,300                 | 37,123              | -                   | 37,123                                  | 108,177   |
| Contractual Services   | 266,580                    | 272,800                 | 179,211             | 5,780               | 184,991                                 | 87,809  |
| Other  | 87,000                     | 77,500                  | 28,938              | -                   | 28,938                                  | 48,562  |
| <b>Total Expenditures</b>                                    | <b>648,986</b>             | <b>673,506</b>          | <b>305,292</b>      | <b>5,780</b>        | <b>311,072</b>                          | <b>362,434</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (155,986)                  | (174,043)               | 194,171             | <u>\$ (5,780)</u>   | <u>\$ 188,391</u>                       | <u>\$ 362,434</u>   |
| Fund Balance at Beginning of Year                            | 1,781,682                  | 1,781,682               | 1,781,682           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 1,625,696</b>        | <b>\$ 1,607,639</b>     | <b>\$ 1,975,853</b> |                     |   |   |

**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, 2017

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>   |                    |                   |                   |                     |                                |   |
| Sales Tax   | \$ 10,100,000      | \$ 9,954,385      | \$ 9,954,385      | \$ -                | \$ 9,954,385                   | \$ -  |
| Charges for Services  | 21,450             | 31,925            | 31,925            | -                   | 31,925                         | -   |
| Miscellaneous Revenue   | -                  | 50,105            | 50,105            | -                   | 50,105                         | -   |
| <b>Total Revenues</b>   | <b>10,121,450</b>  | <b>10,036,415</b> | <b>10,036,415</b> | <b>-</b>            | <b>10,036,415</b>              | <b>-</b>  |
| <b>Expenditures</b>   |                    |                   |                   |                     |                                |   |
| Current:  |                    |                   |                   |                     |                                |   |
| Public Safety:  |                    |                   |                   |                     |                                |   |
| Salaries and Wages  | 8,096,100          | 8,273,795         | 8,272,010         | -                   | 8,272,010                      | 1,785   |
| Fringe Benefits   | 4,045,850          | 3,197,592         | 3,196,764         | -                   | 3,196,764                      | 828   |
| Material and Supplies   | 250,949            | 257,234           | 241,826           | 10,386              | 252,212                        | 5,022   |
| Equipment   | 20,000             | 43,950            | 41,475            | 2,475               | 43,950                         | -   |
| Contractual Services  | 966,544            | 1,322,492         | 1,218,924         | 90,608              | 1,309,532                      | 12,960  |
| Fees  | -                  | 12                | 12                | -                   | 12                             | -   |
| Other   | 11,000             | 7,404             | 7,404             | -                   | 7,404                          | -   |
| <b>Total Expenditures</b>   | <b>13,390,443</b>  | <b>13,102,479</b> | <b>12,978,415</b> | <b>103,469</b>      | <b>13,081,884</b>              | <b>20,595</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures                    | (3,268,993)        | (3,066,064)       | (2,942,000)       | (103,469)           | (3,045,469)                    | 20,595  |
| <b>Other Financing Sources</b>                                      |                    |                   |                   |                     |                                |   |
| Transfers In  | 3,550,000          | 3,200,000         | 3,200,000         | -                   | 3,200,000                      | -   |
| <b>Total Other Financing Sources</b>                                | <b>3,550,000</b>   | <b>3,200,000</b>  | <b>3,200,000</b>  | <b>-</b>            | <b>3,200,000</b>               | <b>-</b>  |
| Excess of Revenues and Other<br>Financing Sources Over Expenditures | 281,007            | 133,936           | 258,000           | <b>\$ (103,469)</b> | <b>\$ 154,531</b>              | <b>\$ 20,595</b>  |
| Fund Balance at Beginning of Year                                   | 115,671            | 115,671           | 115,671           |                     |                                |   |
| <b>Fund Balance at End of Year</b>                                  | <b>\$ 396,678</b>  | <b>\$ 249,607</b> | <b>\$ 373,671</b> |                     |                                |   |

**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, 2017

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                   |                     |   |   |
| Charges for Services               | \$ 20,000                  | \$ 1,800                | \$ 1,800          | \$ -                | \$ 1,800                                | \$ -  |
| Licenses, Permits and Fees         | 6,000                      | 403,958                 | 403,958           | -                   | 403,958                                 | -   |
| Fines and Forfeitures              | 462,500                    | 40,189                  | 40,189            | -                   | 40,189                                  | -   |
| Miscellaneous Revenue              | 34,500                     | 37,056                  | 37,056            | -                   | 37,056                                  | -   |
| <b>Total Revenues</b>              | <b>523,000</b>             | <b>483,003</b>          | <b>483,003</b>    | <b>-</b>            | <b>483,003</b>                          | <b>-</b>  |
| <b>Expenditures</b>                |                            |                         |                   |                     |   |   |
| Current:                           |                            |                         |                   |                     |   |   |
| Health:                            |                            |                         |                   |                     |   |   |
| Salaries and Wages                 | 244,410                    | 250,410                 | 238,625           | -                   | 238,625                                 | 11,785  |
| Fringe Benefits                    | 134,200                    | 128,200                 | 106,206           | -                   | 106,206                                 | 21,994  |
| Material and Supplies              | 56,750                     | 35,830                  | 22,400            | -                   | 22,400                                  | 13,430  |
| Equipment                          | 5,000                      | 5,000                   | 3,193             | -                   | 3,193                                   | 1,807   |
| Contractual Services               | 117,771                    | 104,820                 | 71,208            | 5,939               | 77,147                                  | 27,673  |
| Fees                               | 2,500                      | 44,403                  | 41,928            | -                   | 41,928                                  | 2,475   |
| Other                              | 22,861                     | 44,500                  | 20,851            | -                   | 20,851                                  | 23,649  |
| <b>Total Expenditures</b>          | <b>583,492</b>             | <b>613,163</b>          | <b>504,411</b>    | <b>5,939</b>        | <b>510,350</b>                          | <b>102,813</b>  |
| (Deficiency) of Revenues           |                            |                         |                   |                     |   |   |
| (Under) Expenditures               | (60,492)                   | (130,160)               | (21,408)          | <u>\$ (5,939)</u>   | <u>\$ (27,347)</u>                      | <u>\$ 102,813</u>   |
| Fund Balance at Beginning of Year  | 239,233                    | 239,233                 | 239,233           |                     |   |   |
| <b>Fund Balance at End of Year</b> | <b>\$ 178,741</b>          | <b>\$ 109,073</b>       | <b>\$ 217,825</b> |                     |   |   |

**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, 2017

|   | Original<br>Budget       | Final<br>Budget          | Actual                   | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------------|--------------------------|--------------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>   |                          |                          |                          |                   |                                |   |
| Intergovernmental Revenue   | \$ -                     | \$ 226,769               | \$ 226,769               | \$ -              | \$ 226,769                     | \$ -  |
| Miscellaneous Revenue   | -                        | 4,500                    | 4,500                    | -                 | 4,500                          | -   |
| <b>Total Revenues</b>   | <b>-</b>                 | <b>231,269</b>           | <b>231,269</b>           | <b>-</b>          | <b>231,269</b>                 | <b>-</b>  |
| <b>Expenditures</b>   |                          |                          |                          |                   |                                |   |
| Current:  |                          |                          |                          |                   |                                |   |
| Health:   |                          |                          |                          |                   |                                |   |
| Contractual Services  | -                        | 37,500                   | 31,368                   | 6,132             | 37,500                         | -   |
| Other   | -                        | 71,038                   | 71,038                   | -                 | 71,038                         | -   |
| <b>Total Expenditures</b>   | <b>-</b>                 | <b>108,538</b>           | <b>102,406</b>           | <b>6,132</b>      | <b>108,538</b>                 | <b>-</b>  |
| Excess of Revenues<br>Over Expenditures   | -                        | 122,731                  | 128,863                  | (6,132)           | 122,731                        | -   |
| <b>Other Financing Sources (Uses)</b>   |                          |                          |                          |                   |                                |   |
| Transfers In  | -                        | 12,500                   | 12,500                   | -                 | 12,500                         | -   |
| Advances Out  | -                        | (71,000)                 | (71,000)                 | -                 | (71,000)                       | -   |
| Advances In   | -                        | 12,500                   | 12,500                   | -                 | 12,500                         | -   |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>                 | <b>(46,000)</b>          | <b>(46,000)</b>          | <b>-</b>          | <b>(46,000)</b>                | <b>-</b>  |
| Excess of Revenues and Other<br>Financing Sources Over Expenditures<br>and Other Financing (Uses) | -                        | 76,731                   | 82,863                   | <u>\$ (6,132)</u> | <u>\$ 76,731</u>               | <u>\$ -</u>   |
| Fund Balance at Beginning of Year   | 112,732                  | 112,732                  | 112,732                  |                   |                                |   |
| <b>Fund Balance at End of Year</b>  | <u><b>\$ 112,732</b></u> | <u><b>\$ 189,463</b></u> | <u><b>\$ 195,595</b></u> |                   |                                |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                     |   |   |
| Licenses, Permits and Fees   | \$ 2,570,000               | \$ 2,742,530            | \$ 2,742,530        | \$ -                | \$ 2,742,530                            | \$ -  |
| Interest Income  | -                          | 64                      | 64                  | -                   | 64                                      | -   |
| Miscellaneous Revenue  | 16,000                     | 8,334                   | 8,334               | -                   | 8,334                                   | -   |
| <b>Total Revenues</b>  | <b>2,586,000</b>           | <b>2,750,928</b>        | <b>2,750,928</b>    | <b>-</b>            | <b>2,750,928</b>                        | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| Health:  |                            |                         |                     |                     |   |   |
| Salaries and Wages   | 458,000                    | 523,000                 | 489,673             | -                   | 489,673                                 | 33,327  |
| Fringe Benefits  | 233,970                    | 240,970                 | 169,663             | -                   | 169,663                                 | 71,307  |
| Material and Supplies  | 63,509                     | 87,255                  | 50,986              | 3,654               | 54,640                                  | 32,615  |
| Equipment  | 172,000                    | 217,000                 | 41,252              | 1,032               | 42,284                                  | 174,716   |
| Contractual Services   | 1,350,152                  | 1,955,951               | 1,038,167           | 228,790             | 1,266,957                               | 688,994   |
| Capital Outlay   | 135,000                    | 135,000                 | -                   | -                   | -                                       | 135,000   |
| Fees   | 121,200                    | 121,200                 | 101,657             | -                   | 101,657                                 | 19,543  |
| Other  | 438,645                    | 1,077,384               | 634,988             | 118,480             | 753,468                                 | 323,916   |
| <b>Total Expenditures</b>  | <b>2,972,476</b>           | <b>4,357,760</b>        | <b>2,526,386</b>    | <b>351,956</b>      | <b>2,878,342</b>                        | <b>1,479,418</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures   | (386,476)                  | (1,606,832)             | 224,542             | (351,956)           | (127,414)                               | 1,479,418   |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                     |                     |   |   |
| Transfers Out  | -                          | (74,805)                | (74,805)            | -                   | (74,805)                                | -   |
| Advances In  | -                          | 71,000                  | 71,000              | -                   | 71,000                                  | -   |
| Advances Out   | -                          | (12,500)                | (12,500)            | -                   | (12,500)                                | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>                   | <b>(16,305)</b>         | <b>(16,305)</b>     | <b>-</b>            | <b>(16,305)</b>                         | <b>-</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under)<br>Expenditures and Other Financing (Uses) | (386,476)                  | (1,623,137)             | 208,237             | <b>\$ (351,956)</b> | <b>\$ (143,719)</b>                     | <b>\$ 1,479,418</b>   |
| Fund Balance at Beginning of Year  | 3,646,840                  | 3,646,840               | 3,646,840           |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 3,260,364</b>        | <b>\$ 2,023,703</b>     | <b>\$ 3,855,077</b> |                     |   |   |

**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, 2017

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------|---|---|
| <b>Revenues</b>                    |                            |                            |                            |                       |   |   |
| Charges for Services               | \$ 3,883,000               | \$ 3,934,454               | \$ 3,934,454               | \$ -                  | \$ 3,934,454                            | \$ -  |
| Licenses, Permits and Fees         | 8,050                      | 11,391                     | 11,441                     | -                     | 11,441                                  | 50  |
| Miscellaneous Revenue              | 1,500                      | 8,350                      | 8,350                      | -                     | 8,350                                   | -   |
| <b>Total Revenues</b>              | <b><u>3,892,550</u></b>    | <b><u>3,954,195</u></b>    | <b><u>3,954,245</u></b>    | <b><u>-</u></b>       | <b><u>3,954,245</u></b>                 | <b><u>50</u></b>  |
| <b>Expenditures</b>                |                            |                            |                            |                       |   |   |
| Current:                           |                            |                            |                            |                       |   |   |
| General Government:                |                            |                            |                            |                       |   |   |
| Legislative and Executive:         |                            |                            |                            |                       |   |   |
| Salaries and Wages                 | 2,050,848                  | 2,050,848                  | 1,408,816                  | -                     | 1,408,816                               | 642,032   |
| Fringe Benefits                    | 1,014,000                  | 1,014,000                  | 536,376                    | -                     | 536,376                                 | 477,624   |
| Material and Supplies              | 355,347                    | 354,447                    | 207,882                    | 36,552                | 244,434                                 | 110,013   |
| Equipment                          | 229,298                    | 265,433                    | 154,227                    | 54,706                | 208,933                                 | 56,500  |
| Contractual Services               | 2,895,699                  | 2,854,694                  | 1,841,688                  | 584,165               | 2,425,853                               | 428,841   |
| Capital Outlay                     | 10,000                     | 2,000                      | -                          | -                     | -                                       | 2,000   |
| Other                              | 70,000                     | 55,000                     | 26,641                     | -                     | 26,641                                  | 28,359  |
| <b>Total Expenditures</b>          | <b><u>6,625,192</u></b>    | <b><u>6,596,422</u></b>    | <b><u>4,175,630</u></b>    | <b><u>675,423</u></b> | <b><u>4,851,053</u></b>                 | <b><u>1,745,369</u></b>   |
| (Deficiency) of Revenues           |                            |                            |                            |                       |   |   |
| (Under) Expenditures               | (2,732,642)                | (2,642,227)                | (221,385)                  | <u>\$ (675,423)</u>   | <u>\$ (896,808)</u>                     | <u>\$ 1,745,419</u>   |
| Fund Balance at Beginning of Year  | <u>6,119,893</u>           | <u>6,119,893</u>           | <u>6,119,893</u>           |                       |   |   |
| <b>Fund Balance at End of Year</b> | <b><u>\$ 3,387,251</u></b> | <b><u>\$ 3,477,666</u></b> | <b><u>\$ 5,898,508</u></b> |                       |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                     |   |   |
| Charges for Services   | \$ 959,000                 | \$ 998,147              | \$ 998,147          | \$ -                | \$ 998,147                              | \$ -  |
| Miscellaneous Revenue  | 36,000                     | 51,863                  | 51,863              | -                   | 51,863                                  | -   |
| <b>Total Revenues</b>  | <b>995,000</b>             | <b>1,050,010</b>        | <b>1,050,010</b>    | <b>-</b>            | <b>1,050,010</b>                        | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| General Government:  |                            |                         |                     |                     |   |   |
| Legislative and Executive:                                   |                            |                         |                     |                     |   |   |
| Salaries and Wages   | 759,589                    | 718,195                 | 529,550             | -                   | 529,550                                 | 188,645   |
| Fringe Benefits  | 174,772                    | 174,872                 | 122,186             | -                   | 122,186                                 | 52,686  |
| Material and Supplies  | 22,100                     | 22,100                  | 4,439               | -                   | 4,439                                   | 17,661  |
| Equipment  | 17,000                     | 17,000                  | 6,000               | -                   | 6,000                                   | 11,000  |
| Contractual Services   | 54,100                     | 54,000                  | 13,837              | -                   | 13,837                                  | 40,163  |
| Fees   | 100,000                    | 152,859                 | 92,299              | 1,253               | 93,552                                  | 59,307  |
| Other  | 20,500                     | 22,500                  | 6,967               | -                   | 6,967                                   | 15,533  |
| <b>Total Expenditures</b>                                    | <b>1,148,061</b>           | <b>1,161,526</b>        | <b>775,278</b>      | <b>1,253</b>        | <b>776,531</b>                          | <b>384,995</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (153,061)                  | (111,516)               | 274,732             | <u>\$ (1,253)</u>   | <u>\$ 273,479</u>                       | <u>\$ 384,995</u>   |
| Fund Balance at Beginning of Year                            | 974,649                    | 974,649                 | 974,649             |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 821,588</b>          | <b>\$ 863,133</b>       | <b>\$ 1,249,381</b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                   |                     |   |   |
| Intergovernmental Revenue               | \$ 1,592,333               | \$ 1,526,624            | \$ 1,526,624      | \$ -                | \$ 1,526,624                            | \$ -  |
| Miscellaneous Revenue                   | 14,145                     | 3,653                   | 3,653             | -                   | 3,653                                   | -   |
| <b>Total Revenues</b>                   | <b>1,606,478</b>           | <b>1,530,277</b>        | <b>1,530,277</b>  | <b>-</b>            | <b>1,530,277</b>                        | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                   |                     |   |   |
| Current:                                |                            |                         |                   |                     |   |   |
| Public Safety:                          |                            |                         |                   |                     |   |   |
| Salaries and Wages                      | 814,563                    | 950,540                 | 874,777           | -                   | 874,777                                 | 75,763  |
| Fringe Benefits                         | 388,692                    | 293,044                 | 270,325           | -                   | 270,325                                 | 22,719  |
| Material and Supplies                   | 47,285                     | 74,517                  | 58,950            | -                   | 58,950                                  | 15,567  |
| Contractual Services                    | 352,763                    | 77,705                  | 49,277            | -                   | 49,277                                  | 28,428  |
| Other                                   | 3,000                      | 71,319                  | 45,318            | -                   | 45,318                                  | 26,001  |
| <b>Total Expenditures</b>               | <b>1,606,303</b>           | <b>1,467,125</b>        | <b>1,298,647</b>  | <b>-</b>            | <b>1,298,647</b>                        | <b>168,478</b>  |
| Excess of Revenues<br>Over Expenditures | 175                        | 63,152                  | 231,630           | <u>\$ -</u>         | <u>\$ 231,630</u>                       | <u>\$ 168,478</u>   |
| Fund Balance at Beginning of Year       | 174,973                    | 174,973                 | 174,973           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 175,148</b>          | <b>\$ 238,125</b>       | <b>\$ 406,603</b> |                     |   |   |



**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, 2017

|  | Original<br>Budget | Final<br>Budget   | Actual              | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-------------------|---------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                   |                     |                     |                                |   |
| Charges for Services   | \$ 520,000         | \$ 551,813        | \$ 551,813          | \$ -                | \$ 551,813                     | \$ -  |
| Licenses, Permits and Fees   | 150,000            | 65,157            | 65,157              | -                   | 65,157                         | -   |
| Fines and Forfeitures  | 150,000            | 294,465           | 294,465             | -                   | 294,465                        | -   |
| Intergovernmental Revenue  | 7,200,000          | 7,520,455         | 7,520,455           | -                   | 7,520,455                      | -   |
| Interest Income  | 2,000              | 17,363            | 17,363              | -                   | 17,363                         | -   |
| Miscellaneous Revenue  | 60,000             | 1,417,993         | 1,417,993           | -                   | 1,417,993                      | -   |
| <b>Total Revenues</b>  | <b>8,082,000</b>   | <b>9,867,246</b>  | <b>9,867,246</b>    | <b>-</b>            | <b>9,867,246</b>               | <b>-</b>  |
| <b>Expenditures</b>  |                    |                   |                     |                     |                                |   |
| Current:   |                    |                   |                     |                     |                                |   |
| Public Works:  |                    |                   |                     |                     |                                |   |
| Salaries and Wages   | 3,342,000          | 3,042,000         | 2,919,692           | -                   | 2,919,692                      | 122,308   |
| Fringe Benefits  | 1,516,000          | 1,238,000         | 1,123,422           | -                   | 1,123,422                      | 114,578   |
| Material and Supplies  | 1,711,624          | 1,640,976         | 1,574,764           | 43,867              | 1,618,631                      | 22,345  |
| Equipment  | 118,622            | 271,208           | 242,248             | 20,747              | 262,995                        | 8,213   |
| Contractual Services   | 520,606            | 619,535           | 491,793             | 55,190              | 546,983                        | 72,552  |
| Capital Outlay   | 960,011            | 2,359,837         | 1,946,491           | 179,693             | 2,126,184                      | 233,653   |
| Fees   | 2,000              | 1,294             | 1,294               | -                   | 1,294                          | -   |
| Other  | 78,400             | 1,231,489         | 756,773             | 5,112               | 761,885                        | 469,604   |
| Debt Service:  |                    |                   |                     |                     |                                |   |
| OPWC Loan Principal Retirement   | 60,631             | 60,631            | 60,630              | -                   | 60,630                         | 1   |
| SIB Loan Principal Retirement  | -                  | 31,237            | 24,086              | -                   | 24,086                         | 7,151   |
| SIB Loan Interest  | -                  | 5,361             | 5,361               | -                   | 5,361                          | -   |
| <b>Total Expenditures</b>  | <b>8,309,894</b>   | <b>10,501,568</b> | <b>9,146,554</b>    | <b>304,609</b>      | <b>9,451,163</b>               | <b>1,050,405</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                               | (227,894)          | (634,322)         | 720,692             | (304,609)           | 416,083                        | 1,050,405   |
| <b>Other Financing (Uses)</b>  |                    |                   |                     |                     |                                |   |
| Transfers Out  | (429,000)          | (423,068)         | (422,770)           | -                   | (422,770)                      | 298   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures<br>and Other Financing (Uses) | (656,894)          | (1,057,390)       | 297,922             | <b>\$ (304,609)</b> | <b>\$ (6,687)</b>              | <b>\$ 1,050,703</b>                                     |
| Fund Balance at Beginning of Year  | 1,427,093          | 1,427,093         | 1,427,093           |                     |                                |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 770,199</b>  | <b>\$ 369,703</b> | <b>\$ 1,725,015</b> |                     |                                |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Charges for Services   | \$ -                       | \$ 82,616               | \$ 82,616        | \$ -                | \$ 82,616                               | \$ -  |
| Intergovernmental Revenue                                    | 179,000                    | 30,000                  | 30,000           | -                   | 30,000                                  | -   |
| Miscellaneous Revenue  | 2,000                      | 1,411                   | 1,411            | -                   | 1,411                                   | -   |
| <b>Total Revenues</b>  | <b>181,000</b>             | <b>114,027</b>          | <b>114,027</b>   | <b>-</b>            | <b>114,027</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Public Safety:   |                            |                         |                  |                     |   |   |
| Salaries and Wages   | 110,000                    | 128,348                 | 126,905          | -                   | 126,905                                 | 1,443   |
| Fringe Benefits  | 47,460                     | 40,060                  | 33,120           | -                   | 33,120                                  | 6,940   |
| Material and Supplies  | 1,000                      | -                       | -                | -                   | -                                       | -   |
| Contractual Services   | 17,000                     | 32,000                  | 28,882           | -                   | 28,882                                  | 3,118   |
| Other  | 2,500                      | 2,500                   | 1,381            | -                   | 1,381                                   | 1,119   |
| <b>Total Expenditures</b>                                    | <b>177,960</b>             | <b>202,908</b>          | <b>190,288</b>   | <b>-</b>            | <b>190,288</b>                          | <b>12,620</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 3,040                      | (88,881)                | (76,261)         | <u>\$ -</u>         | <u>\$ (76,261)</u>                      | <u>\$ 12,620</u>  |
| Fund Balance at Beginning of Year                            | 100,010                    | 100,010                 | 100,010          |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 103,050</b>          | <b>\$ 11,129</b>        | <b>\$ 23,749</b> |                     |   |   |

**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, 2017

|  | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                  |                  |                   |                                |   |
| Intergovernmental Revenue                                    | \$ 512,000         | \$ 419,555       | \$ 419,555       | \$ -              | \$ 419,555                     | \$ -  |
| Miscellaneous Revenue  | -                  | 1,172            | 1,172            | -                 | 1,172                          | -   |
| <b>Total Revenues</b>  | <b>512,000</b>     | <b>420,727</b>   | <b>420,727</b>   | <b>-</b>          | <b>420,727</b>                 | <b>-</b>  |
| <b>Expenditures</b>  |                    |                  |                  |                   |                                |   |
| Current:   |                    |                  |                  |                   |                                |   |
| Public Works:  |                    |                  |                  |                   |                                |   |
| Salaries and Wages   | 245,000            | 244,503          | 244,503          | -                 | 244,503                        | -   |
| Fringe Benefits  | 151,800            | 107,121          | 107,121          | -                 | 107,121                        | -   |
| Material and Supplies  | 18,271             | 10,937           | 10,258           | 679               | 10,937                         | -   |
| Equipment  | 11,500             | 150              | 150              | -                 | 150                            | -   |
| Contractual Services   | 88,924             | 59,444           | 56,831           | 2,613             | 59,444                         | -   |
| Other  | 3,000              | -                | -                | -                 | -                              | -   |
| <b>Total Expenditures</b>                                    | <b>518,495</b>     | <b>422,155</b>   | <b>418,863</b>   | <b>3,292</b>      | <b>422,155</b>                 | <b>-</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (6,495)            | (1,428)          | 1,864            | <u>\$ (3,292)</u> | <u>\$ (1,428)</u>              | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                            | 36,125             | 36,125           | 36,125           |                   |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 29,630</b>   | <b>\$ 34,697</b> | <b>\$ 37,989</b> |                   |                                |   |

**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, 2017

|  | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|--------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                  |                  |              |                                |   |
| Intergovernmental Revenue  | \$ -               | \$ 353,286       | \$ 353,286       | \$ -         | \$ 353,286                     | \$ -  |
| Miscellaneous Revenue  | -                  | 35,178           | 35,178           | -            | 35,178                         | -   |
| <b>Total Revenues</b>  | <b>-</b>           | <b>388,464</b>   | <b>388,464</b>   | <b>-</b>     | <b>388,464</b>                 | <b>-</b>  |
| <b>Expenditures</b>  |                    |                  |                  |              |                                |   |
| Current:   |                    |                  |                  |              |                                |   |
| Economic Development and Assistance:   |                    |                  |                  |              |                                |   |
| Material and Supplies  | -                  | 1,526            | 1,526            | -            | 1,526                          | -   |
| Contractual Services   | 16,303             | 465,955          | 465,955          | -            | 465,955                        | -   |
| Fees   | -                  | 372              | 372              | -            | 372                            | -   |
| Other  | -                  | 7,880            | 7,880            | -            | 7,880                          | -   |
| <b>Total Expenditures</b>  | <b>16,303</b>      | <b>475,733</b>   | <b>475,733</b>   | <b>-</b>     | <b>475,733</b>                 | <b>-</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures   | (16,303)           | (87,269)         | (87,269)         | -            | (87,269)                       | -   |
| <b>Other Financing Sources (Uses)</b>  |                    |                  |                  |              |                                |   |
| Advances In  | -                  | 50,000           | 50,000           | -            | 50,000                         | -   |
| Advances Out   | -                  | (19,201)         | (19,201)         | -            | (19,201)                       | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>           | <b>30,799</b>    | <b>30,799</b>    | <b>-</b>     | <b>30,799</b>                  | <b>-</b>  |
| (Deficiency) of Revenues and<br>Other Financing Sources (Under)<br>Expenditures and Other Financing (Uses) | (16,303)           | (56,470)         | (56,470)         | \$ -         | \$ (56,470)                    | \$ -  |
| Fund Balance at Beginning of Year  | 133,433            | 133,433          | 133,433          |              |                                |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 117,130</b>  | <b>\$ 76,963</b> | <b>\$ 76,963</b> |              |                                |   |

**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, 2017

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                   |                     |   |   |
| Charges for Services               | \$ 200,000                 | \$ 222,870              | \$ 222,870        | \$ -                | \$ 222,870                              | \$ -  |
| Intergovernmental Revenue          | 202,000                    | 193,186                 | 193,186           | -                   | 193,186                                 | -   |
| Miscellaneous Revenue              | 56,000                     | 73,270                  | 73,270            | -                   | 73,270                                  | -   |
| <b>Total Revenues</b>              | <b>458,000</b>             | <b>489,326</b>          | <b>489,326</b>    | <b>-</b>            | <b>489,326</b>                          | <b>-</b>  |
| <b>Expenditures</b>                |                            |                         |                   |                     |   |   |
| Current:                           |                            |                         |                   |                     |   |   |
| Human Services:                    |                            |                         |                   |                     |   |   |
| Salaries and Wages                 | 70,000                     | 308,000                 | 303,004           | -                   | 303,004                                 | 4,996   |
| Fringe Benefits                    | 66,885                     | 209,885                 | 133,749           | -                   | 133,749                                 | 76,136  |
| Material and Supplies              | 23,600                     | 26,465                  | 14,543            | -                   | 14,543                                  | 11,922  |
| Equipment                          | 4,500                      | 2,450                   | 1,886             | -                   | 1,886                                   | 564   |
| Contractual Services               | 36,000                     | 34,050                  | 22,062            | 3,701               | 25,763                                  | 8,287   |
| Other                              | 7,200                      | 16,812                  | 11,085            | -                   | 11,085                                  | 5,727   |
| <b>Total Expenditures</b>          | <b>208,185</b>             | <b>597,662</b>          | <b>486,329</b>    | <b>3,701</b>        | <b>490,030</b>                          | <b>107,632</b>  |
| Excess (Deficiency) of Revenues    |                            |                         |                   |                     |   |   |
| Over (Under) Expenditures          | 249,815                    | (108,336)               | 2,997             | <u>\$ (3,701)</u>   | <u>\$ (704)</u>                         | <u>\$ 107,632</u>   |
| Fund Balance at Beginning of Year  | 793,271                    | 793,271                 | 793,271           |                     |   |   |
| <b>Fund Balance at End of Year</b> | <b>\$ 1,043,086</b>        | <b>\$ 684,935</b>       | <b>\$ 796,268</b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Intergovernmental Revenue                                    | \$ 2,200,000               | \$ 2,148,605            | \$ 2,148,605      | \$ -                | \$ 2,148,605                            | \$ -  |
| Miscellaneous Revenue  | -                          | 5,527                   | 5,527             | -                   | 5,527                                   | -   |
| <b>Total Revenues</b>  | <b>2,200,000</b>           | <b>2,154,132</b>        | <b>2,154,132</b>  | <b>-</b>            | <b>2,154,132</b>                        | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Human Services:  |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 1,080,000                  | 1,118,000               | 999,921           | -                   | 999,921                                 | 118,079   |
| Fringe Benefits  | 631,030                    | 657,425                 | 439,930           | -                   | 439,930                                 | 217,495   |
| Material and Supplies  | 24,500                     | 24,500                  | 14,174            | -                   | 14,174                                  | 10,326  |
| Equipment  | 1,500                      | 3,000                   | 1,897             | -                   | 1,897                                   | 1,103   |
| Contractual Services   | 274,363                    | 485,863                 | 301,191           | 60,643              | 361,834                                 | 124,029   |
| Other  | 147,700                    | 173,700                 | 155,718           | -                   | 155,718                                 | 17,982  |
| <b>Total Expenditures</b>                                    | <b>2,159,093</b>           | <b>2,462,488</b>        | <b>1,912,831</b>  | <b>60,643</b>       | <b>1,973,474</b>                        | <b>489,014</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 40,907                     | (308,356)               | 241,301           | <u>\$ (60,643)</u>  | <u>\$ 180,658</u>                       | <u>\$ 489,014</u>   |
| Fund Balance at Beginning of Year                            | 523,614                    | 523,614                 | 523,614           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 564,521</b>          | <b>\$ 215,258</b>       | <b>\$ 764,915</b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                          |                          |                     |   |   |
| Property Taxes   | \$ 448,130                 | \$ 448,130               | \$ 448,130               | \$ -                | \$ 448,130                              | \$ -  |
| <b>Total Revenues</b>  | <b>448,130</b>             | <b>448,130</b>           | <b>448,130</b>           | <b>-</b>            | <b>448,130</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                          |                          |                     |   |   |
| Current:   |                            |                          |                          |                     |   |   |
| Human Services:  |                            |                          |                          |                     |   |   |
| Other  | 550,000                    | 550,000                  | 370,085                  | -                   | 370,085                                 | 179,915   |
| <b>Total Expenditures</b>                                    | <b>550,000</b>             | <b>550,000</b>           | <b>370,085</b>           | <b>-</b>            | <b>370,085</b>                          | <b>179,915</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (101,870)                  | (101,870)                | 78,045                   | <u>\$ -</u>         | <u>\$ 78,045</u>                        | <u>\$ 179,915</u>   |
| Fund Balance at Beginning of Year                            | 202,978                    | 202,978                  | 202,978                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 101,108</u></b>   | <b><u>\$ 101,108</u></b> | <b><u>\$ 281,023</u></b> |                     |   |   |

**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, 2017

|  | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                   |                   |              |                                |   |
| Licenses, Permits and Fees                                   | \$ 34,000          | \$ 34,455         | \$ 34,455         | \$ -         | \$ 34,455                      | \$ -  |
| Miscellaneous Revenue  | -                  | 16                | 16                | -            | 16                             | -   |
| <b>Total Revenues</b>  | <b>34,000</b>      | <b>34,471</b>     | <b>34,471</b>     | <b>-</b>     | <b>34,471</b>                  | <b>-</b>  |
| <b>Expenditures</b>  |                    |                   |                   |              |                                |   |
| Current:   |                    |                   |                   |              |                                |   |
| General Government:  |                    |                   |                   |              |                                |   |
| Judicial:  |                    |                   |                   |              |                                |   |
| Salaries and Wages   | 3,120              | 3,120             | 3,103             | -            | 3,103                          | 17  |
| Fringe Benefits  | 562                | 562               | 479               | -            | 479                            | 83  |
| Material and Supplies  | -                  | 5,229             | 5,229             | -            | 5,229                          | -   |
| Other  | 18,000             | 33,271            | 32,336            | -            | 32,336                         | 935   |
| <b>Total Expenditures</b>                                    | <b>21,682</b>      | <b>42,182</b>     | <b>41,147</b>     | <b>-</b>     | <b>41,147</b>                  | <b>1,035</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 12,318             | (7,711)           | (6,676)           | <u>\$ -</u>  | <u>\$ (6,676)</u>              | <u>\$ 1,035</u>   |
| Fund Balance at Beginning of Year                            | 163,785            | 163,785           | 163,785           |              |                                |   |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 176,103</u>  | <u>\$ 156,074</u> | <u>\$ 157,109</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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Charges for Services   | \$ 148,000                 | \$ 153,802              | \$ 153,802        | \$ -                | \$ 153,802                              | \$ -  |
| Licenses, Permits and Fees                                   | 282,000                    | 239,640                 | 239,640           | -                   | 239,640                                 | -   |
| Intergovernmental Revenue                                    | -                          | 878                     | 878               | -                   | 878                                     | -   |
| Miscellaneous Revenue  | 1,000                      | 463                     | 463               | -                   | 463                                     | -   |
| <b>Total Revenues</b>  | <b>431,000</b>             | <b>394,783</b>          | <b>394,783</b>    | <b>-</b>            | <b>394,783</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:   |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 230,358                    | 198,433                 | 165,425           | -                   | 165,425                                 | 33,008  |
| Fringe Benefits  | 125,540                    | 154,465                 | 115,458           | -                   | 115,458                                 | 39,007  |
| Material and Supplies  | 45,000                     | 42,000                  | 3,964             | -                   | 3,964                                   | 38,036  |
| Contractual Services   | 20,000                     | 26,000                  | 25,528            | -                   | 25,528                                  | 472   |
| Other  | 10,102                     | 10,102                  | 2,132             | -                   | 2,132                                   | 7,970   |
| <b>Total Expenditures</b>                                    | <b>431,000</b>             | <b>431,000</b>          | <b>312,507</b>    | <b>-</b>            | <b>312,507</b>                          | <b>118,493</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (36,217)                | 82,276            | <u>\$ -</u>         | <u>\$ 82,276</u>                        | <u>\$ 118,493</u>   |
| Fund Balance at Beginning of Year                            | 802,916                    | 802,916                 | 802,916           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 802,916</b>          | <b>\$ 766,699</b>       | <b>\$ 885,192</b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|----------------------------|----------------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                            |                            |                     |   |   |
| Property Taxes                          | \$ 344,915                 | \$ 367,255                 | \$ 367,255                 | \$ -                | \$ 367,255                              | \$ -  |
| Intergovernmental Revenue               | 54,770                     | 49,786                     | 49,786                     | -                   | 49,786                                  | -   |
| Miscellaneous Revenue                   | -                          | 104                        | 104                        | -                   | 104                                     | -   |
| <b>Total Revenues</b>                   | <b>399,685</b>             | <b>417,145</b>             | <b>417,145</b>             | <b>-</b>            | <b>417,145</b>                          | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                            |                            |                     |   |   |
| Current:                                |                            |                            |                            |                     |   |   |
| Health:                                 |                            |                            |                            |                     |   |   |
| Contractual Services                    | 340,000                    | 340,000                    | 340,000                    | -                   | 340,000                                 | -   |
| Other                                   | 10,150                     | 26,460                     | 15,984                     | -                   | 15,984                                  | 10,476  |
| <b>Total Expenditures</b>               | <b>350,150</b>             | <b>366,460</b>             | <b>355,984</b>             | <b>-</b>            | <b>355,984</b>                          | <b>10,476</b>   |
| Excess of Revenues<br>Over Expenditures | 49,535                     | 50,685                     | 61,161                     | <u>\$ -</u>         | <u>\$ 61,161</u>                        | <u>\$ 10,476</u>  |
| Fund Balance at Beginning of Year       | 1,149,003                  | 1,149,003                  | 1,149,003                  |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b><u>\$ 1,198,538</u></b> | <b><u>\$ 1,199,688</u></b> | <b><u>\$ 1,210,164</u></b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                         |                     |   |   |
| Licenses, Permits and Fees                       | \$ 170,000                 | \$ 151,651              | \$ 151,651              | \$ -                | \$ 151,651                              | \$ -  |
| Miscellaneous Revenue                            | -                          | 498                     | 498                     | -                   | 498                                     | -   |
| <b>Total Revenues</b>                            | <b>170,000</b>             | <b>152,149</b>          | <b>152,149</b>          | <b>-</b>            | <b>152,149</b>                          | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Public Safety:                                   |                            |                         |                         |                     |   |   |
| Salaries and Wages                               | 136,295                    | 139,295                 | 139,026                 | -                   | 139,026                                 | 269   |
| Fringe Benefits                                  | 57,996                     | 54,996                  | 42,547                  | -                   | 42,547                                  | 12,449  |
| Material and Supplies                            | 1,000                      | 500                     | 492                     | -                   | 492                                     | 8   |
| Equipment  | 600                        | 600                     | -                       | -                   | -                                       | 600   |
| Contractual Services                             | 200                        | 200                     | 152                     | -                   | 152                                     | 48  |
| Other  | 1,450                      | 1,950                   | 1,390                   | -                   | 1,390                                   | 560   |
| <b>Total Expenditures</b>                        | <b>197,541</b>             | <b>197,541</b>          | <b>183,607</b>          | <b>-</b>            | <b>183,607</b>                          | <b>13,934</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | (27,541)                   | (45,392)                | (31,458)                | <u>\$ -</u>         | <u>\$ (31,458)</u>                      | <u>\$ 13,934</u>  |
| Fund Balance at Beginning of Year                | 91,223                     | 91,223                  | 91,223                  |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <u><b>\$ 63,682</b></u>    | <u><b>\$ 45,831</b></u> | <u><b>\$ 59,765</b></u> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |               |                     |   |   |
| Miscellaneous Revenue  | \$ -                       | \$ -                    | \$ -          | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |               |                     |   |   |
| Current:   |                            |                         |               |                     |   |   |
| Public Works:  |                            |                         |               |                     |   |   |
| Debt Service:  |                            |                         |               |                     |   |   |
| OWDA Loan Principal Retirement   | -                          | 47,652                  | 47,652        | -                   | 47,652                                  | -   |
| OWDA Loan Interest   | -                          | 4,917                   | 4,917         | -                   | 4,917                                   | -   |
| <b>Total Expenditures</b>  | <u>-</u>                   | <u>52,569</u>           | <u>52,569</u> | <u>-</u>            | <u>52,569</u>                           | <u>-</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                             | -                          | (52,569)                | (52,569)      | -                   | (52,569)                                | -   |
| <b>Other Financing Sources</b>   |                            |                         |               |                     |   |   |
| Transfers In   | -                          | 43,100                  | 43,100        | -                   | 43,100                                  | -   |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenditures | -                          | (9,469)                 | (9,469)       | <u>\$ -</u>         | <u>\$ (9,469)</u>                       | <u>\$ -</u>   |
| Fund Balance at Beginning of Year  | <u>9,498</u>               | <u>9,498</u>            | <u>9,498</u>  |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <u>\$ 9,498</u>            | <u>\$ 29</u>            | <u>\$ 29</u>  |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Supportive Living*  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                     |   |   |
| Intergovernmental Revenue                                    | \$ 1,919,000               | \$ 763,412                 | \$ 763,412                 | \$ -                | \$ 763,412                              | \$ -  |
| Miscellaneous Revenue  | 21,000                     | 21,902                     | 21,902                     | -                   | 21,902                                  | -   |
| <b>Total Revenues</b>  | <b>1,940,000</b>           | <b>785,314</b>             | <b>785,314</b>             | <b>-</b>            | <b>785,314</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                            |                            |                     |   |   |
| Current:   |                            |                            |                            |                     |   |   |
| Health:  |                            |                            |                            |                     |   |   |
| Salaries and Wages   | 888,000                    | 1,312,000                  | 1,268,757                  | -                   | 1,268,757                               | 43,243  |
| Fringe Benefits  | 471,278                    | 770,537                    | 692,587                    | 2,130               | 694,717                                 | 75,820  |
| Material and Supplies  | 12,493                     | 41,758                     | 12,453                     | 9,832               | 22,285                                  | 19,473  |
| Equipment  | 5,000                      | 2,000                      | 1,772                      | -                   | 1,772                                   | 228   |
| Contractual Services   | 149,409                    | 328,585                    | 152,287                    | 54,109              | 206,396                                 | 122,189   |
| Other  | 3,000                      | 129,000                    | 1,349                      | -                   | 1,349                                   | 127,651   |
| <b>Total Expenditures</b>                                    | <b>1,529,180</b>           | <b>2,583,880</b>           | <b>2,129,205</b>           | <b>66,071</b>       | <b>2,195,276</b>                        | <b>388,604</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 410,820                    | (1,798,566)                | (1,343,891)                | <u>\$ (66,071)</u>  | <u>\$ (1,409,962)</u>                   | <u>\$ 388,604</u>   |
| Fund Balance at Beginning of Year                            | 5,582,840                  | 5,582,840                  | 5,582,840                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u><b>\$ 5,993,660</b></u> | <u><b>\$ 3,784,274</b></u> | <u><b>\$ 4,238,949</b></u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Golden Acres*  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Charges for Services   | \$ -                       | \$ 1,725                | \$ 1,725         | \$ -                | \$ 1,725                                | \$ -  |
| Miscellaneous Revenue  | -                          | 10,831                  | 10,831           | -                   | 10,831                                  | -   |
| <b>Total Revenues</b>  | <b>-</b>                   | <b>12,556</b>           | <b>12,556</b>    | <b>-</b>            | <b>12,556</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Health:  |                            |                         |                  |                     |   |   |
| Contractual Services   | 4,631                      | 111,700                 | 94,656           | 8,061               | 102,717                                 | 8,983   |
| Fees   | -                          | 6,192                   | 6,188            | -                   | 6,188                                   | 4   |
| Other  | -                          | 4,409                   | 4,409            | -                   | 4,409                                   | -   |
| <b>Total Expenditures</b>  | <b>4,631</b>               | <b>122,301</b>          | <b>105,253</b>   | <b>8,061</b>        | <b>113,314</b>                          | <b>8,987</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures   | (4,631)                    | (109,745)               | (92,697)         | (8,061)             | (100,758)                               | 8,987   |
| <b>Other Financing Sources</b>   |                            |                         |                  |                     |   |   |
| Transfers In   | -                          | 105,000                 | 105,000          | -                   | 105,000                                 | -   |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenditures | (4,631)                    | (4,745)                 | 12,303           | <u>\$ (8,061)</u>   | <u>\$ 4,242</u>                         | <u>\$ 8,987</u>   |
| Fund Balance at Beginning of Year  | 24,858                     | 24,858                  | 24,858           |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 20,227</b>           | <b>\$ 20,113</b>        | <b>\$ 37,161</b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                   |                     |   |   |
| Property Taxes                                   | \$ 317,287                 | \$ 334,185              | \$ 334,185        | \$ -                | \$ 334,185                              | \$ -  |
| Intergovernmental Revenue                        | 363,360                    | 360,162                 | 360,162           | -                   | 360,162                                 | -   |
| Miscellaneous Revenue                            | -                          | 1,895                   | 1,895             | -                   | 1,895                                   | -   |
| <b>Total Revenues</b>                            | <b>680,647</b>             | <b>696,242</b>          | <b>696,242</b>    | <b>-</b>            | <b>696,242</b>                          | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:                                   |                            |                         |                   |                     |   |   |
| Salaries and Wages                               | 480,000                    | 494,975                 | 473,873           | -                   | 473,873                                 | 21,102  |
| Fringe Benefits                                  | 189,500                    | 174,525                 | 136,584           | -                   | 136,584                                 | 37,941  |
| Material and Supplies                            | 45,489                     | 42,055                  | 22,896            | 5,762               | 28,658                                  | 13,397  |
| Equipment  | 58,000                     | 59,300                  | 56,020            | -                   | 56,020                                  | 3,280   |
| Contractual Services                             | 94,649                     | 90,504                  | 57,027            | 1,564               | 58,591                                  | 31,913  |
| Other  | 19,400                     | 19,400                  | 11,459            | -                   | 11,459                                  | 7,941   |
| <b>Total Expenditures</b>                        | <b>887,038</b>             | <b>880,759</b>          | <b>757,859</b>    | <b>7,326</b>        | <b>765,185</b>                          | <b>115,574</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (206,391)                  | (184,517)               | (61,617)          | <u>\$ (7,326)</u>   | <u>\$ (68,943)</u>                      | <u>\$ 115,574</u>   |
| Fund Balance at Beginning of Year                | 712,848                    | 712,848                 | 712,848           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 506,457</b>          | <b>\$ 528,331</b>       | <b>\$ 651,231</b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                          |                          |                     |   |   |
| Property Taxes                                   | \$ 158,644                 | \$ 167,092               | \$ 167,092               | \$ -                | \$ 167,092                              | \$ -  |
| Licenses, Permits and Fees                       | 28,000                     | 53,938                   | 53,938                   | -                   | 53,938                                  | -   |
| Intergovernmental Revenue                        | 19,180                     | 17,667                   | 17,667                   | -                   | 17,667                                  | -   |
| Miscellaneous Revenue                            | -                          | 571                      | 571                      | -                   | 571                                     | -   |
| <b>Total Revenues</b>                            | <b>205,824</b>             | <b>239,268</b>           | <b>239,268</b>           | <b>-</b>            | <b>239,268</b>                          | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                          |                          |                     |   |   |
| Current:   |                            |                          |                          |                     |   |   |
| Public Safety:                                   |                            |                          |                          |                     |   |   |
| Salaries and Wages                               | 119,000                    | 144,000                  | 137,034                  | -                   | 137,034                                 | 6,966   |
| Fringe Benefits                                  | 52,200                     | 62,550                   | 55,530                   | -                   | 55,530                                  | 7,020   |
| Material and Supplies                            | 40,349                     | 41,510                   | 34,286                   | 2,190               | 36,476                                  | 5,034   |
| Equipment  | 5,000                      | 5,000                    | 2,324                    | -                   | 2,324                                   | 2,676   |
| Contractual Services                             | 28,099                     | 28,000                   | 19,491                   | 53                  | 19,544                                  | 8,456   |
| Other  | 11,700                     | 12,700                   | 4,190                    | -                   | 4,190                                   | 8,510   |
| <b>Total Expenditures</b>                        | <b>256,348</b>             | <b>293,760</b>           | <b>252,855</b>           | <b>2,243</b>        | <b>255,098</b>                          | <b>38,662</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | (50,524)                   | (54,492)                 | (13,587)                 | <u>\$ (2,243)</u>   | <u>\$ (15,830)</u>                      | <u>\$ 38,662</u>  |
| Fund Balance at Beginning of Year                | 236,920                    | 236,920                  | 236,920                  |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b><u>\$ 186,396</u></b>   | <b><u>\$ 182,428</u></b> | <b><u>\$ 223,333</u></b> |                     |   |   |



**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>        | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|---|---|
| <b>Revenues</b>                                  |                            |                            |                            |                            |   |   |
| Property Taxes                                   | \$ 2,653,218               | \$ 2,825,057               | \$ 2,825,057               | \$ -                       | \$ 2,825,057                            | \$ -  |
| Licenses, Permits and Fees                       | 700,000                    | 646,667                    | 646,667                    | -                          | 646,667                                 | -   |
| Intergovernmental Revenue                        | 421,309                    | 382,969                    | 382,969                    | -                          | 382,969                                 | -   |
| Miscellaneous Revenue                            | 15,000                     | 229,936                    | 229,936                    | -                          | 229,936                                 | -   |
| <b>Total Revenues</b>                            | <b><u>3,789,527</u></b>    | <b><u>4,084,629</u></b>    | <b><u>4,084,629</u></b>    | <b><u>-</u></b>            | <b><u>4,084,629</u></b>                 | <b><u>-</u></b>   |
| <b>Expenditures</b>                              |                            |                            |                            |                            |   |   |
| Current:   |                            |                            |                            |                            |   |   |
| Public Safety:                                   |                            |                            |                            |                            |   |   |
| Salaries and Wages                               | 1,850,000                  | 1,850,000                  | 1,719,202                  | -                          | 1,719,202                               | 130,798   |
| Fringe Benefits                                  | 869,000                    | 869,000                    | 581,338                    | -                          | 581,338                                 | 287,662   |
| Material and Supplies                            | 23,087                     | 1,398,165                  | 1,264,799                  | 36,399                     | 1,301,198                               | 96,967  |
| Equipment  | 963,569                    | 1,124,643                  | 693,249                    | 21,363                     | 714,612                                 | 410,031   |
| Contractual Services                             | 769,215                    | 738,061                    | 525,207                    | 48,886                     | 574,093                                 | 163,968   |
| Capital Outlay                                   | -                          | 266,907                    | 237,768                    | 13,207                     | 250,975                                 | 15,932  |
| Fees   | 60,100                     | 99,318                     | 89,039                     | -                          | 89,039                                  | 10,279  |
| Other  | 100,000                    | 130,000                    | 95,611                     | -                          | 95,611                                  | 34,389  |
| Debt Service:                                    |                            |                            |                            |                            |   |   |
| Principal  | 190,000                    | 190,000                    | 190,000                    | -                          | 190,000                                 | -   |
| Interest   | 182,200                    | 182,200                    | 182,200                    | -                          | 182,200                                 | -   |
| <b>Total Expenditures</b>                        | <b><u>5,007,171</u></b>    | <b><u>6,848,294</u></b>    | <b><u>5,578,413</u></b>    | <b><u>119,855</u></b>      | <b><u>5,698,268</u></b>                 | <b><u>1,150,026</u></b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | (1,217,644)                | (2,763,665)                | (1,493,784)                | <b><u>\$ (119,855)</u></b> | <b><u>\$ (1,613,639)</u></b>            | <b><u>\$ 1,150,026</u></b>  |
| Fund Balance at Beginning of Year                | 8,572,944                  | 8,572,944                  | 8,572,944                  |                            |   |   |
| <b>Fund Balance at End of Year</b>               | <b><u>\$ 7,355,300</u></b> | <b><u>\$ 5,809,279</u></b> | <b><u>\$ 7,079,160</u></b> |                            |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>        | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                            |   |   |
| Charges for Services   | \$ 975,000                 | \$ 1,260,618               | \$ 1,260,618               | \$ -                       | \$ 1,260,618                            | \$ -  |
| Intergovernmental Revenue                                    | 5,400,000                  | 5,102,011                  | 5,102,011                  | -                          | 5,102,011                               | -   |
| Miscellaneous Revenue  | 15,000                     | 9,435                      | 9,435                      | -                          | 9,435                                   | -   |
| <b>Total Revenues</b>  | <b><u>6,390,000</u></b>    | <b><u>6,372,064</u></b>    | <b><u>6,372,064</u></b>    | <b><u>-</u></b>            | <b><u>6,372,064</u></b>                 | <b><u>-</u></b>   |
| <b>Expenditures</b>  |                            |                            |                            |                            |   |   |
| Current:   |                            |                            |                            |                            |   |   |
| Human Services:  |                            |                            |                            |                            |   |   |
| Salaries and Wages   | 2,090,000                  | 2,315,000                  | 2,240,065                  | -                          | 2,240,065                               | 74,935  |
| Fringe Benefits  | 1,155,000                  | 1,185,000                  | 981,137                    | -                          | 981,137                                 | 203,863   |
| Material and Supplies  | 25,000                     | 25,000                     | 2,827                      | -                          | 2,827                                   | 22,173  |
| Equipment  | 14,000                     | 34,800                     | 20,006                     | -                          | 20,006                                  | 14,794  |
| Contractual Services   | 1,963,680                  | 1,883,524                  | 1,039,915                  | 277,907                    | 1,317,822                               | 565,702   |
| Capital Outlay   | 2,000                      | 2,000                      | -                          | -                          | -                                       | 2,000   |
| Fees   | 55,000                     | 55,000                     | 23,319                     | -                          | 23,319                                  | 31,681  |
| Other  | 1,219,000                  | 1,226,700                  | 773,655                    | -                          | 773,655                                 | 453,045   |
| <b>Total Expenditures</b>                                    | <b><u>6,523,680</u></b>    | <b><u>6,727,024</u></b>    | <b><u>5,080,924</u></b>    | <b><u>277,907</u></b>      | <b><u>5,358,831</u></b>                 | <b><u>1,368,193</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (133,680)                  | (354,960)                  | 1,291,140                  | <b><u>\$ (277,907)</u></b> | <b><u>\$ 1,013,233</u></b>              | <b><u>\$ 1,368,193</u></b>  |
| Fund Balance at Beginning of Year                            | <u>4,436,147</u>           | <u>4,436,147</u>           | <u>4,436,147</u>           |                            |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 4,302,467</u></b> | <b><u>\$ 4,081,187</u></b> | <b><u>\$ 5,727,287</u></b> |                            |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                         |                     |   |   |
| Intergovernmental Revenue                                    | \$ 22,000                  | \$ 23,863               | \$ 23,863               | \$ -                | \$ 23,863                               | \$ -  |
| Miscellaneous Revenue  | 1,000                      | 185                     | 185                     | -                   | 185                                     | -   |
| <b>Total Revenues</b>  | <b>23,000</b>              | <b>24,048</b>           | <b>24,048</b>           | <b>-</b>            | <b>24,048</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Public Safety:   |                            |                         |                         |                     |   |   |
| Material and Supplies  | 2,000                      | 4,045                   | 3,950                   | -                   | 3,950                                   | 95  |
| Other  | -                          | 22,351                  | 22,351                  | -                   | 22,351                                  | -   |
| <b>Total Expenditures</b>                                    | <b>2,000</b>               | <b>26,396</b>           | <b>26,301</b>           | <b>-</b>            | <b>26,301</b>                           | <b>95</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 21,000                     | (2,348)                 | (2,253)                 | <u>\$ -</u>         | <u>\$ (2,253)</u>                       | <u>\$ 95</u>  |
| Fund Balance at Beginning of Year                            | 13,615                     | 13,615                  | 13,615                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 34,615</u></b>    | <b><u>\$ 11,267</u></b> | <b><u>\$ 11,362</u></b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                   |                     |   |   |
| Special Assessments                     | \$ 42,214                  | \$ 9,106                | \$ 9,106          | \$ -                | \$ 9,106                                | \$ -  |
| <b>Total Revenues</b>                   | <b>42,214</b>              | <b>9,106</b>            | <b>9,106</b>      | <b>-</b>            | <b>9,106</b>                            | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                   |                     |   |   |
| Current:                                |                            |                         |                   |                     |   |   |
| Public Works:                           |                            |                         |                   |                     |   |   |
| Other                                   | 2,672                      | 6,887                   | 6,887             | -                   | 6,887                                   | -   |
| <b>Total Expenditures</b>               | <b>2,672</b>               | <b>6,887</b>            | <b>6,887</b>      | <b>-</b>            | <b>6,887</b>                            | <b>-</b>  |
| Excess of Revenues<br>Over Expenditures | 39,542                     | 2,219                   | 2,219             | <u>\$ -</u>         | <u>\$ 2,219</u>                         | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 191,105                    | 191,105                 | 191,105           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 230,647</b>          | <b>\$ 193,324</b>       | <b>\$ 193,324</b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                  |                     |   |   |
| Intergovernmental Revenue               | \$ 89,000                  | \$ 77,076               | \$ 77,076        | \$ -                | \$ 77,076                               | \$ -  |
| <b>Total Revenues</b>                   | <b>89,000</b>              | <b>77,076</b>           | <b>77,076</b>    | <b>-</b>            | <b>77,076</b>                           | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| Public Safety:                          |                            |                         |                  |                     |   |   |
| Other                                   | 89,000                     | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <b>89,000</b>              | <b>-</b>                | <b>-</b>         | <b>-</b>            | <b>-</b>                                | <b>-</b>  |
| Excess of Revenues<br>Over Expenditures | -                          | 77,076                  | 77,076           | <u>\$ -</u>         | <u>\$ 77,076</u>                        | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 7,961                      | 7,961                   | 7,961            |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 7,961</b>            | <b>\$ 85,037</b>        | <b>\$ 85,037</b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                         |                     |   |   |
| Intergovernmental Revenue                                    | \$ 10,000                  | \$ -                    | \$ -                    | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | <b>10,000</b>              | <b>-</b>                | <b>-</b>                | <b>-</b>            | <b>-</b>                                | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Public Safety:   |                            |                         |                         |                     |   |   |
| Material and Supplies  | 2,000                      | 1,000                   | -                       | -                   | -                                       | 1,000   |
| Contractual Services   | 2,000                      | 3,000                   | 2,729                   | -                   | 2,729                                   | 271   |
| <b>Total Expenditures</b>                                    | <b>4,000</b>               | <b>4,000</b>            | <b>2,729</b>            | <b>-</b>            | <b>2,729</b>                            | <b>1,271</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 6,000                      | (4,000)                 | (2,729)                 | <u>\$ -</u>         | <u>\$ (2,729)</u>                       | <u>\$ 1,271</u>   |
| Fund Balance at Beginning of Year                            | 40,460                     | 40,460                  | 40,460                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 46,460</u></b>    | <b><u>\$ 36,460</u></b> | <b><u>\$ 37,731</u></b> |                     |   |   |

**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, 2017

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|-----------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                 |                     |   |   |
| Intergovernmental Revenue          | \$ -                       | \$ -                    | \$ -            | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>              | <u>-</u>                   | <u>-</u>                | <u>-</u>        | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>                |                            |                         |                 |                     |   |   |
| Current:                           |                            |                         |                 |                     |   |   |
| Public Safety:                     |                            |                         |                 |                     |   |   |
| Salaries and Wages                 | -                          | 3,000                   | 1,434           | -                   | 1,434                                   | 1,566   |
| Fringe Benefits                    | 10,000                     | 6,600                   | 5,730           | -                   | 5,730                                   | 870   |
| Contractual Services               | -                          | 400                     | -               | -                   | -                                       | 400   |
| <b>Total Expenditures</b>          | <u>10,000</u>              | <u>10,000</u>           | <u>7,164</u>    | <u>-</u>            | <u>7,164</u>                            | <u>2,836</u>  |
| (Deficiency) of Revenues           |                            |                         |                 |                     |   |   |
| (Under) Expenditures               | (10,000)                   | (10,000)                | (7,164)         | <u>\$ -</u>         | <u>\$ (7,164)</u>                       | <u>\$ 2,836</u>   |
| Fund Balance at Beginning of Year  | 13,115                     | 13,115                  | 13,115          |                     |   |   |
| <b>Fund Balance at End of Year</b> | <u>\$ 3,115</u>            | <u>\$ 3,115</u>         | <u>\$ 5,951</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Marriage Licenses*  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                         |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 70,000                  | \$ 56,727               | \$ 56,727               | \$ -                | \$ 56,727                               | \$ -  |
| Miscellaneous Revenue  | 12,000                     | 13,312                  | 13,312                  | -                   | 13,312                                  | -   |
| <b>Total Revenues</b>  | <b>82,000</b>              | <b>70,039</b>           | <b>70,039</b>           | <b>-</b>            | <b>70,039</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Human Services:  |                            |                         |                         |                     |   |   |
| Contractual Services   | -                          | 1,157                   | 1,157                   | -                   | 1,157                                   | -   |
| Other  | 82,000                     | 80,843                  | 66,436                  | -                   | 66,436                                  | 14,407  |
| <b>Total Expenditures</b>                                    | <b>82,000</b>              | <b>82,000</b>           | <b>67,593</b>           | <b>-</b>            | <b>67,593</b>                           | <b>14,407</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (11,961)                | 2,446                   | <u>\$ -</u>         | <u>\$ 2,446</u>                         | <u>\$ 14,407</u>  |
| Fund Balance at Beginning of Year                            | 45,753                     | 45,753                  | 45,753                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 45,753</u></b>    | <b><u>\$ 33,792</u></b> | <b><u>\$ 48,199</u></b> |                     |   |   |



**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                         |                     |   |   |
| Licenses, Permits and Fees                       | \$ 12,000                  | \$ 6,600                | \$ 6,600                | \$ -                | \$ 6,600                                | \$ -  |
| <b>Total Revenues</b>                            | <b>12,000</b>              | <b>6,600</b>            | <b>6,600</b>            | <b>-</b>            | <b>6,600</b>                            | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Public Safety:                                   |                            |                         |                         |                     |   |   |
| Salaries and Wages                               | 1,000                      | 1,000                   | -                       | -                   | -                                       | 1,000   |
| Material and Supplies                            | 8,000                      | 8,000                   | 1,217                   | -                   | 1,217                                   | 6,783   |
| Equipment  | 1,500                      | 1,500                   | -                       | -                   | -                                       | 1,500   |
| Contractual Services                             | 12,664                     | 26,664                  | 21,774                  | 1,664               | 23,438                                  | 3,226   |
| Other  | 1,000                      | 1,000                   | 13                      | -                   | 13                                      | 987   |
| <b>Total Expenditures</b>                        | <b>24,164</b>              | <b>38,164</b>           | <b>23,004</b>           | <b>1,664</b>        | <b>24,668</b>                           | <b>13,496</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | (12,164)                   | (31,564)                | (16,404)                | <u>\$ (1,664)</u>   | <u>\$ (18,068)</u>                      | <u>\$ 13,496</u>  |
| Fund Balance at Beginning of Year                | 66,869                     | 66,869                  | 66,869                  |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b><u>\$ 54,705</u></b>    | <b><u>\$ 35,305</u></b> | <b><u>\$ 50,465</u></b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>          | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------------|---------------------|---|---|
| <b>Revenues</b>                         | \$ -                       | \$ -                    | \$ -                   | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | -                          | -                       | -                      | -                   | -                                       | -   |
| <b>Expenditures</b>                     |                            |                         |                        |                     |   |   |
| Current:                                |                            |                         |                        |                     |   |   |
| Public Safety:                          | -                          | -                       | -                      | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | -                          | -                       | -                      | -                   | -                                       | -   |
| Excess of Revenues<br>Over Expenditures | -                          | -                       | -                      | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | <u>8,506</u>               | <u>8,506</u>            | <u>8,506</u>           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u><u>\$ 8,506</u></u>     | <u><u>\$ 8,506</u></u>  | <u><u>\$ 8,506</u></u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Prosecutor's Victim Witness*  
For the Year Ended December 31, 2017

|   | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|------------------|------------------|--------------|--------------------------------|---|
| <b>Revenues</b>   |                    |                  |                  |              |                                |   |
| Intergovernmental Revenue   | \$ 273,049         | \$ 217,983       | \$ 217,983       | \$ -         | \$ 217,983                     | \$ -  |
| Miscellaneous Revenue   | -                  | 672              | 672              | -            | 672                            | -   |
| <b>Total Revenues</b>   | <b>273,049</b>     | <b>218,655</b>   | <b>218,655</b>   | <b>-</b>     | <b>218,655</b>                 | <b>-</b>  |
| <b>Expenditures</b>   |                    |                  |                  |              |                                |   |
| Current:  |                    |                  |                  |              |                                |   |
| Public Safety:  |                    |                  |                  |              |                                |   |
| Salaries and Wages  | 160,125            | 182,125          | 181,789          | -            | 181,789                        | 336   |
| Fringe Benefits   | 101,924            | 78,224           | 70,759           | -            | 70,759                         | 7,465   |
| Material and Supplies   | -                  | 500              | 436              | -            | 436                            | 64  |
| Other   | 11,000             | 15,200           | 14,773           | -            | 14,773                         | 427   |
| <b>Total Expenditures</b>   | <b>273,049</b>     | <b>276,049</b>   | <b>267,757</b>   | <b>-</b>     | <b>267,757</b>                 | <b>8,292</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                    | -                  | (57,394)         | (49,102)         | -            | (49,102)                       | 8,292   |
| <b>Other Financing Sources</b>                                      |                    |                  |                  |              |                                |   |
| Transfers In  | -                  | 131,610          | 131,610          | -            | 131,610                        | -   |
| Excess of Revenues and Other<br>Financing Sources Over Expenditures | -                  | 74,216           | 82,508           | <u>\$ -</u>  | <u>\$ 82,508</u>               | <u>\$ 8,292</u>   |
| Fund Balance at Beginning of Year                                   | 9,526              | 9,526            | 9,526            |              |                                |   |
| <b>Fund Balance at End of Year</b>                                  | <u>\$ 9,526</u>    | <u>\$ 83,742</u> | <u>\$ 92,034</u> |              |                                |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-----------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                 |                     |   |   |
| Fines and Forfeitures                   | \$ 750                     | \$ 833                  | \$ 833          | \$ -                | \$ 833                                  | \$ -  |
| <b>Total Revenues</b>                   | <u>750</u>                 | <u>833</u>              | <u>833</u>      | <u>-</u>            | <u>833</u>                              | <u>-</u>  |
| <b>Expenditures</b>                     |                            |                         |                 |                     |   |   |
| Current:                                |                            |                         |                 |                     |   |   |
| Public Safety:                          |                            |                         |                 |                     |   |   |
| Equipment                               | -                          | -                       | -               | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <u>-</u>                   | <u>-</u>                | <u>-</u>        | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess of Revenues<br>Over Expenditures | 750                        | 833                     | 833             | <u>\$ -</u>         | <u>\$ 833</u>                           | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | <u>6,556</u>               | <u>6,556</u>            | <u>6,556</u>    |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 7,306</u>            | <u>\$ 7,389</u>         | <u>\$ 7,389</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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         | \$ -                       | \$ -                    | \$ -             | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| Human Services:                         | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | -                          | -                       | -                | -                   | -                                       | -   |
| Excess of Revenues<br>Over Expenditures | -                          | -                       | -                | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 15,600                     | 15,600                  | 15,600           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 15,600</u>           | <u>\$ 15,600</u>        | <u>\$ 15,600</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Workforce Investment Act**  
For the Year Ended December 31, 2017

|  | Original<br>Budget       | Final<br>Budget         | Actual                   | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------------|-------------------------|--------------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>  |                          |                         |                          |                   |                                |   |
| Intergovernmental Revenue  | \$ 1,645,000             | \$ 1,339,497            | \$ 1,339,497             | \$ -              | \$ 1,339,497                   | \$ -  |
| Miscellaneous Revenue  | 305,000                  | 85,193                  | 85,193                   | -                 | 85,193                         | -   |
| <b>Total Revenues</b>  | <b>1,950,000</b>         | <b>1,424,690</b>        | <b>1,424,690</b>         | <b>-</b>          | <b>1,424,690</b>               | <b>-</b>  |
| <b>Expenditures</b>  |                          |                         |                          |                   |                                |   |
| Current:   |                          |                         |                          |                   |                                |   |
| Human Services:  |                          |                         |                          |                   |                                |   |
| Salaries and Wages   | 339,296                  | 508,592                 | 474,470                  | -                 | 474,470                        | 34,122  |
| Fringe Benefits  | 197,152                  | 204,202                 | 163,380                  | -                 | 163,380                        | 40,822  |
| Material and Supplies  | 48,500                   | 78,500                  | 71,457                   | -                 | 71,457                         | 7,043   |
| Equipment  | 43,000                   | 41,500                  | 32,720                   | 1,990             | 34,710                         | 6,790   |
| Contractual Services   | 1,111,762                | 1,260,480               | 1,083,263                | 594               | 1,083,857                      | 176,623   |
| Other  | 4,750                    | 4,250                   | 3,162                    | -                 | 3,162                          | 1,088   |
| <b>Total Expenditures</b>  | <b>1,744,460</b>         | <b>2,097,524</b>        | <b>1,828,452</b>         | <b>2,584</b>      | <b>1,831,036</b>               | <b>266,488</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures   | 205,540                  | (672,834)               | (403,762)                | (2,584)           | (406,346)                      | 266,488   |
| <b>Other Financing Sources (Uses)</b>  |                          |                         |                          |                   |                                |   |
| Transfers In   | -                        | 75,269                  | 75,269                   | -                 | 75,269                         | -   |
| Transfers Out  | -                        | (4,386)                 | (4,386)                  | -                 | (4,386)                        | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>                 | <b>70,883</b>           | <b>70,883</b>            | <b>-</b>          | <b>70,883</b>                  | <b>-</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenditures<br>and Other Financing (Uses) | 205,540                  | (601,951)               | (332,879)                | <u>\$ (2,584)</u> | <u>\$ (335,463)</u>            | <u>\$ 266,488</u>                                       |
| Fund Balance at Beginning of Year  | 651,310                  | 651,310                 | 651,310                  |                   |                                |   |
| <b>Fund Balance at End of Year</b>   | <b><u>\$ 856,850</u></b> | <b><u>\$ 49,359</u></b> | <b><u>\$ 318,431</u></b> |                   |                                |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Charges for Services   | \$ 60,000                  | \$ 50,339               | \$ 50,339         | \$ -                | \$ 50,339                               | \$ -  |
| Licenses, Permits and Fees                                   | 175,000                    | 158,946                 | 158,946           | -                   | 158,946                                 | -   |
| <b>Total Revenues</b>  | <b>235,000</b>             | <b>209,285</b>          | <b>209,285</b>    | <b>-</b>            | <b>209,285</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:   |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 90,500                     | 90,500                  | 58,700            | -                   | 58,700                                  | 31,800  |
| Fringe Benefits  | 62,581                     | 62,581                  | 20,052            | -                   | 20,052                                  | 42,529  |
| Material and Supplies  | 5,000                      | 5,000                   | -                 | -                   | -                                       | 5,000   |
| Contractual Services   | 2,400                      | 2,400                   | 1,380             | -                   | 1,380                                   | 1,020   |
| Fees   | 110,297                    | 108,211                 | 94,370            | -                   | 94,370                                  | 13,841  |
| <b>Total Expenditures</b>                                    | <b>270,778</b>             | <b>268,692</b>          | <b>174,502</b>    | <b>-</b>            | <b>174,502</b>                          | <b>94,190</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (35,778)                   | (59,407)                | 34,783            | <u>\$ -</u>         | <u>\$ 34,783</u>                        | <u>\$ 94,190</u>  |
| Fund Balance at Beginning of Year                            | 397,225                    | 397,225                 | 397,225           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 361,447</b>          | <b>\$ 337,818</b>       | <b>\$ 432,008</b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                         |                     |   |   |
| Intergovernmental Revenue                                    | \$ 4,000                   | \$ 1,735                | \$ 1,735                | \$ -                | \$ 1,735                                | \$ -  |
| <b>Total Revenues</b>  | <b>4,000</b>               | <b>1,735</b>            | <b>1,735</b>            | <b>-</b>            | <b>1,735</b>                            | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Human Services:  |                            |                         |                         |                     |   |   |
| Contractual Services   | 2,000                      | 2,000                   | -                       | -                   | -                                       | 2,000   |
| Other  | 1,000                      | 1,000                   | -                       | -                   | -                                       | 1,000   |
| <b>Total Expenditures</b>                                    | <b>3,000</b>               | <b>3,000</b>            | <b>-</b>                | <b>-</b>            | <b>-</b>                                | <b>3,000</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 1,000                      | (1,265)                 | 1,735                   | <u>\$ -</u>         | <u>\$ 1,735</u>                         | <u>\$ 3,000</u>   |
| Fund Balance at Beginning of Year                            | 13,645                     | 13,645                  | 13,645                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 14,645</u></b>    | <b><u>\$ 12,380</u></b> | <b><u>\$ 15,380</u></b> |                     |   |   |



**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>                         | \$ -                       | \$ -                    | \$ -                    | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | -                          | -                       | -                       | -                   | -                                       | -   |
| <b>Expenditures</b>                     |                            |                         |                         |                     |   |   |
| Current:                                |                            |                         |                         |                     |   |   |
| Health:                                 | -                          | -                       | -                       | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | -                          | -                       | -                       | -                   | -                                       | -   |
| Excess of Revenues<br>Over Expenditures | -                          | -                       | -                       | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | <u>18,860</u>              | <u>18,860</u>           | <u>18,860</u>           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>          | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                        |                     |   |   |
| Licenses, Permits and Fees              | \$ 2,500                   | \$ 1,500                | \$ 1,500               | \$ -                | \$ 1,500                                | \$ -  |
| <b>Total Revenues</b>                   | <b>2,500</b>               | <b>1,500</b>            | <b>1,500</b>           | <b>-</b>            | <b>1,500</b>                            | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                        |                     |   |   |
| Current:                                |                            |                         |                        |                     |   |   |
| General Government:                     |                            |                         |                        |                     |   |   |
| Legislative and Executive:              |                            |                         |                        |                     |   |   |
| Fringe Benefits                         | 255                        | 255                     | 92                     | -                   | 92                                      | 163   |
| <b>Total Expenditures</b>               | <b>255</b>                 | <b>255</b>              | <b>92</b>              | <b>-</b>            | <b>92</b>                               | <b>163</b>  |
| Excess of Revenues<br>Over Expenditures | 2,245                      | 1,245                   | 1,408                  | <u>\$ -</u>         | <u>\$ 1,408</u>                         | <u>\$ 163</u>   |
| Fund Balance at Beginning of Year       | 2,476                      | 2,476                   | 2,476                  |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b><u>\$ 4,721</u></b>     | <b><u>\$ 3,721</u></b>  | <b><u>\$ 3,884</u></b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                     |   |   |
| Intergovernmental Revenue                                    | \$ 820,000                 | \$ 491,228                 | \$ 491,228                 | \$ -                | \$ 491,228                              | \$ -  |
| <b>Total Revenues</b>  | <b>820,000</b>             | <b>491,228</b>             | <b>491,228</b>             | <b>-</b>            | <b>491,228</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                            |                            |                     |   |   |
| Current:   |                            |                            |                            |                     |   |   |
| General Government:  |                            |                            |                            |                     |   |   |
| Judicial:  |                            |                            |                            |                     |   |   |
| Salaries and Wages   | 75,000                     | 215,000                    | 202,650                    | -                   | 202,650                                 | 12,350  |
| Fringe Benefits  | 101,000                    | 198,500                    | 82,719                     | -                   | 82,719                                  | 115,781   |
| Material and Supplies  | 5,500                      | 6,500                      | 1,572                      | -                   | 1,572                                   | 4,928   |
| Equipment  | 8,000                      | 7,000                      | -                          | -                   | -                                       | 7,000   |
| Contractual Services   | 38,000                     | 88,000                     | 41,923                     | 7,981               | 49,904                                  | 38,096  |
| Other  | 8,000                      | 8,000                      | 2,775                      | -                   | 2,775                                   | 5,225   |
| <b>Total Expenditures</b>                                    | <b>235,500</b>             | <b>523,000</b>             | <b>331,639</b>             | <b>7,981</b>        | <b>339,620</b>                          | <b>183,380</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 584,500                    | (31,772)                   | 159,589                    | <u>\$ (7,981)</u>   | <u>\$ 151,608</u>                       | <u>\$ 183,380</u>   |
| Fund Balance at Beginning of Year                            | 1,998,559                  | 1,998,559                  | 1,998,559                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 2,583,059</u></b> | <b><u>\$ 1,966,787</u></b> | <b><u>\$ 2,158,148</u></b> |                     |   |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 332,000                 | \$ 304,012              | \$ 304,012          | \$ -                | \$ 304,012                              | \$ -  |
| Miscellaneous Revenue  | 1,000                      | -                       | -                   | -                   | -                                       | -   |
| <b>Total Revenues</b>  | <b>333,000</b>             | <b>304,012</b>          | <b>304,012</b>      | <b>-</b>            | <b>304,012</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| General Government:  |                            |                         |                     |                     |   |   |
| Judicial:  |                            |                         |                     |                     |   |   |
| Salaries and Wages   | 80,000                     | 80,000                  | -                   | -                   | -                                       | 80,000  |
| Fringe Benefits  | 35,200                     | 35,200                  | -                   | -                   | -                                       | 35,200  |
| Material and Supplies  | 5,000                      | 5,000                   | -                   | -                   | -                                       | 5,000   |
| Equipment  | 30,000                     | 30,000                  | -                   | -                   | -                                       | 30,000  |
| Contractual Services   | 50,500                     | 50,500                  | -                   | -                   | -                                       | 50,500  |
| Capital Outlay   | -                          | 120,000                 | -                   | 110,739             | 110,739                                 | 9,261   |
| Other  | 210,000                    | 90,000                  | -                   | -                   | -                                       | 90,000  |
| <b>Total Expenditures</b>                                    | <b>410,700</b>             | <b>410,700</b>          | <b>-</b>            | <b>110,739</b>      | <b>110,739</b>                          | <b>299,961</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (77,700)                   | (106,688)               | 304,012             | <u>\$ (110,739)</u> | <u>\$ 193,273</u>                       | <u>\$ 299,961</u>   |
| Fund Balance at Beginning of Year                            | 1,067,295                  | 1,067,295               | 1,067,295           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 989,595</b>          | <b>\$ 960,607</b>       | <b>\$ 1,371,307</b> |                     |   |   |

**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, 2017

|   | Original<br>Budget | Final<br>Budget | Actual          | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-----------------|-----------------|--------------|--------------------------------|---|
| <b>Revenues</b>                         | \$ -               | \$ -            | \$ -            | \$ -         | \$ -                           | \$ -  |
| <b>Total Revenues</b>                   | -                  | -               | -               | -            | -                              | -   |
| <b>Expenditures</b>                     |                    |                 |                 |              |                                |   |
| Current:                                |                    |                 |                 |              |                                |   |
| General Government:                     |                    |                 |                 |              |                                |   |
| Judicial:                               | -                  | -               | -               | -            | -                              | -   |
| <b>Total Expenditures</b>               | -                  | -               | -               | -            | -                              | -   |
| Excess of Revenues<br>Over Expenditures | -                  | -               | -               | <u>\$ -</u>  | <u>\$ -</u>                    | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 6,200              | 6,200           | 6,200           |              |                                |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 6,200</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, 2017

|  | Original<br>Budget       | Final<br>Budget          | Actual                   | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------------|--------------------------|--------------------------|--------------|--------------------------------|---|
| <b>Revenues</b>  |                          |                          |                          |              |                                |   |
| Intergovernmental Revenue                                    | \$ 208,150               | \$ 627,698               | \$ 627,698               | \$ -         | \$ 627,698                     | \$ -  |
| Miscellaneous Revenue  | -                        | 765                      | 765                      | -            | 765                            | -   |
| <b>Total Revenues</b>  | <b>208,150</b>           | <b>628,463</b>           | <b>628,463</b>           | <b>-</b>     | <b>628,463</b>                 | <b>-</b>  |
| <b>Expenditures</b>  |                          |                          |                          |              |                                |   |
| Current:   |                          |                          |                          |              |                                |   |
| Economic Development and Assistance:                         |                          |                          |                          |              |                                |   |
| Salaries and Wages   | 85,000                   | 97,296                   | 82,220                   | -            | 82,220                         | 15,076  |
| Fringe Benefits  | 20,500                   | 16,600                   | 12,844                   | -            | 12,844                         | 3,756   |
| Material and Supplies  | 12,112                   | 12,799                   | 11,696                   | -            | 11,696                         | 1,103   |
| Equipment  | 30,667                   | 30,582                   | 30,582                   | -            | 30,582                         | -   |
| Contractual Services   | 65,894                   | 474,743                  | 474,743                  | -            | 474,743                        | -   |
| Other  | 5,150                    | 5,930                    | 5,836                    | -            | 5,836                          | 94  |
| <b>Total Expenditures</b>                                    | <b>219,323</b>           | <b>637,950</b>           | <b>617,921</b>           | <b>-</b>     | <b>617,921</b>                 | <b>20,029</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (11,173)                 | (9,487)                  | 10,542                   | <u>\$ -</u>  | <u>\$ 10,542</u>               | <u>\$ 20,029</u>  |
| Fund Balance at Beginning of Year                            | 133,883                  | 133,883                  | 133,883                  |              |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 122,710</u></b> | <b><u>\$ 124,396</u></b> | <b><u>\$ 144,425</u></b> |              |                                |   |

**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>          | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                        |                     |   |   |
| Intergovernmental Revenue                                    | \$ 55,000                  | \$ 64,104               | \$ 64,104              | \$ -                | \$ 64,104                               | \$ -  |
| <b>Total Revenues</b>  | <b>55,000</b>              | <b>64,104</b>           | <b>64,104</b>          | <b>-</b>            | <b>64,104</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                        |                     |   |   |
| Current:   |                            |                         |                        |                     |   |   |
| Public Safety:   |                            |                         |                        |                     |   |   |
| Material and Supplies  | -                          | 9,784                   | 9,784                  | -                   | 9,784                                   | -   |
| Equipment  | 2,000                      | -                       | -                      | -                   | -                                       | -   |
| Contractual Services   | 5,000                      | 3,182                   | 3,182                  | -                   | 3,182                                   | -   |
| Other  | 45,000                     | 75,351                  | 70,223                 | -                   | 70,223                                  | 5,128   |
| <b>Total Expenditures</b>                                    | <b>52,000</b>              | <b>88,317</b>           | <b>83,189</b>          | <b>-</b>            | <b>83,189</b>                           | <b>5,128</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 3,000                      | (24,213)                | (19,085)               | <u>\$ -</u>         | <u>\$ (19,085)</u>                      | <u>\$ 5,128</u>   |
| Fund Balance at Beginning of Year                            | 27,997                     | 27,997                  | 27,997                 |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u><b>\$ 30,997</b></u>    | <u><b>\$ 3,784</b></u>  | <u><b>\$ 8,912</b></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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Intergovernmental Revenue                                    | \$ 41,260                  | \$ 80,467               | \$ 80,467         | \$ -                | \$ 80,467                               | \$ -  |
| <b>Total Revenues</b>  | <b>41,260</b>              | <b>80,467</b>           | <b>80,467</b>     | <b>-</b>            | <b>80,467</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:   |                            |                         |                   |                     |   |   |
| Other  | 41,260                     | 99,695                  | 31,001            | 8,640               | 39,641                                  | 60,054  |
| <b>Total Expenditures</b>                                    | <b>41,260</b>              | <b>99,695</b>           | <b>31,001</b>     | <b>8,640</b>        | <b>39,641</b>                           | <b>60,054</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (19,228)                | 49,466            | <u>\$ (8,640)</u>   | <u>\$ 40,826</u>                        | <u>\$ 60,054</u>  |
| Fund Balance at Beginning of Year                            | 58,435                     | 58,435                  | 58,435            |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 58,435</b>           | <b>\$ 39,207</b>        | <b>\$ 107,901</b> |                     |   |   |



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Foreclosure Special Project**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                   |                     |   |   |
| Licenses, Permits and Fees                       | \$ 309,000                 | \$ 259,150              | \$ 259,150        | \$ -                | \$ 259,150                              | \$ -  |
| Miscellaneous Revenue                            | -                          | 1,010                   | 1,010             | -                   | 1,010                                   | -   |
| <b>Total Revenues</b>                            | <b>309,000</b>             | <b>260,160</b>          | <b>260,160</b>    | <b>-</b>            | <b>260,160</b>                          | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| General Government:                              |                            |                         |                   |                     |   |   |
| Judicial:  |                            |                         |                   |                     |   |   |
| Salaries and Wages                               | 221,039                    | 215,439                 | 215,292           | -                   | 215,292                                 | 147   |
| Fringe Benefits                                  | 96,068                     | 70,868                  | 66,528            | -                   | 66,528                                  | 4,340   |
| Material and Supplies                            | 3,000                      | 3,000                   | 2,096             | -                   | 2,096                                   | 904   |
| Contractual Services                             | 2,000                      | -                       | -                 | -                   | -                                       | -   |
| Other  | 4,500                      | 6,540                   | 4,457             | -                   | 4,457                                   | 2,083   |
| <b>Total Expenditures</b>                        | <b>326,607</b>             | <b>295,847</b>          | <b>288,373</b>    | <b>-</b>            | <b>288,373</b>                          | <b>7,474</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (17,607)                   | (35,687)                | (28,213)          | <u>\$ -</u>         | <u>\$ (28,213)</u>                      | <u>\$ 7,474</u>   |
| Fund Balance at Beginning of Year                | 334,886                    | 334,886                 | 334,886           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 317,279</b>          | <b>\$ 299,199</b>       | <b>\$ 306,673</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Comprehensive Case Management and Employment Program**  
For the Year Ended December 31, 2017

|   | Original<br>Budget     | Final<br>Budget        | Actual                   | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------------|------------------------|--------------------------|--------------|--------------------------------|---|
| <b>Revenues</b>   |                        |                        |                          |              |                                |   |
| Intergovernmental Revenue   | \$ -                   | \$ 525,000             | \$ 525,000               | \$ -         | \$ 525,000                     | \$ -  |
| <b>Total Revenues</b>   | <b>-</b>               | <b>525,000</b>         | <b>525,000</b>           | <b>-</b>     | <b>525,000</b>                 | <b>-</b>  |
| <b>Expenditures</b>   |                        |                        |                          |              |                                |   |
| Current:  |                        |                        |                          |              |                                |   |
| Human Services:   |                        |                        |                          |              |                                |   |
| Salaries & Wages  | -                      | 43,558                 | 43,558                   | -            | 43,558                         | -   |
| Fringe Benefits   | -                      | 6,914                  | 6,914                    | -            | 6,914                          | -   |
| Material and Supplies   | -                      | 6,000                  | 2,132                    | -            | 2,132                          | 3,868   |
| Equipment   | -                      | 6,500                  | 4,652                    | -            | 4,652                          | 1,848   |
| Contractual Services  | -                      | 191,125                | 136,689                  | -            | 136,689                        | 54,436  |
| Other   | -                      | 3,000                  | 1,939                    | -            | 1,939                          | 1,061   |
| <b>Total Expenditures</b>   | <b>-</b>               | <b>257,097</b>         | <b>195,884</b>           | <b>-</b>     | <b>195,884</b>                 | <b>61,213</b>   |
| Excess of Revenues<br>Over Expenditures   | -                      | 267,903                | 329,116                  | -            | 329,116                        | 61,213  |
| <b>Other Financing (Uses)</b>   |                        |                        |                          |              |                                |   |
| Transfers Out   | -                      | (275,000)              | (75,269)                 | -            | (75,269)                       | 199,731   |
| Excess (Deficiency) of Revenues Over (Under)<br>Expenditures and Other Financing (Uses) | -                      | (7,097)                | 253,847                  | <u>\$ -</u>  | <u>\$ 253,847</u>              | <u>\$ 260,944</u>                                       |
| Fund Balance at Beginning of Year   | 9,466                  | 9,466                  | 9,466                    |              |                                |   |
| <b>Fund Balance at End of Year</b>  | <u><b>\$ 9,466</b></u> | <u><b>\$ 2,369</b></u> | <u><b>\$ 263,313</b></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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|--------------------------|--------------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                          |                          |                     |   |   |
| Miscellaneous Revenue                   | \$ 50,200                  | \$ 145,515               | \$ 145,515               | \$ -                | \$ 145,515                              | \$ -  |
| <b>Total Revenues</b>                   | <b>50,200</b>              | <b>145,515</b>           | <b>145,515</b>           | <b>-</b>            | <b>145,515</b>                          | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                          |                          |                     |   |   |
| Current:                                |                            |                          |                          |                     |   |   |
| Economic Development and Assistance:    |                            |                          |                          |                     |   |   |
| Material and Supplies                   | -                          | 13                       | 13                       | -                   | 13                                      | -   |
| Contractual Services                    | 46,500                     | 3,356                    | 3,356                    | -                   | 3,356                                   | -   |
| Fees                                    | -                          | 44                       | 44                       | -                   | 44                                      | -   |
| Other                                   | 500                        | -                        | -                        | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <b>47,000</b>              | <b>3,413</b>             | <b>3,413</b>             | <b>-</b>            | <b>3,413</b>                            | <b>-</b>  |
| Excess of Revenues<br>Over Expenditures | 3,200                      | 142,102                  | 142,102                  | <u>\$ -</u>         | <u>\$ 142,102</u>                       | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 8,991                      | 8,991                    | 8,991                    |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b><u>\$ 12,191</u></b>    | <b><u>\$ 151,093</u></b> | <b><u>\$ 151,093</u></b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Law Library Resources**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 5,000                   | \$ 10,100               | \$ 10,100         | \$ -                | \$ 10,100                               | \$ -  |
| Fines and Forfeitures  | 442,250                    | 422,208                 | 422,208           | -                   | 422,208                                 | -   |
| Miscellaneous Revenue  | 38,000                     | 34,364                  | 34,364            | -                   | 34,364                                  | -   |
| <b>Total Revenues</b>  | <b>485,250</b>             | <b>466,672</b>          | <b>466,672</b>    | <b>-</b>            | <b>466,672</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| General Government:  |                            |                         |                   |                     |   |   |
| Judicial:  |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 125,000                    | 125,000                 | 116,090           | -                   | 116,090                                 | 8,910   |
| Fringe Benefits  | 56,450                     | 56,450                  | 40,944            | -                   | 40,944                                  | 15,506  |
| Material and Supplies  | 305,618                    | 275,769                 | 221,365           | 24,031              | 245,396                                 | 30,373  |
| Equipment  | 7,000                      | 15,000                  | 8,296             | -                   | 8,296                                   | 6,704   |
| Contractual Services   | 9,500                      | 9,500                   | 6,042             | -                   | 6,042                                   | 3,458   |
| Other  | 10,000                     | 13,000                  | 9,499             | -                   | 9,499                                   | 3,501   |
| <b>Total Expenditures</b>                                    | <b>513,568</b>             | <b>494,719</b>          | <b>402,236</b>    | <b>24,031</b>       | <b>426,267</b>                          | <b>68,452</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (28,318)                   | (28,047)                | 64,436            | <u>\$ (24,031)</u>  | <u>\$ 40,405</u>                        | <u>\$ 68,452</u>  |
| Fund Balance at Beginning of Year                            | 806,003                    | 806,003                 | 806,003           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 777,685</b>          | <b>\$ 777,956</b>       | <b>\$ 870,439</b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         | \$ -                       | \$ -                    | \$ -             | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| Health:                                 | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | -                          | -                       | -                | -                   | -                                       | -   |
| Excess of Revenues<br>Over Expenditures | -                          | -                       | -                | \$ -                | \$ -                                    | \$ -  |
| Fund Balance at Beginning of Year       | 23,094                     | 23,094                  | 23,094           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 23,094</b>           | <b>\$ 23,094</b>        | <b>\$ 23,094</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Probate Court Dispute Resolution**  
For the Year Ended December 31, 2017

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| <b>Revenues</b>   |                    |                   |                   |              |                                |   |
| Licenses, Permits and Fees  | \$ 39,000          | \$ 40,442         | \$ 40,442         | \$ -         | \$ 40,442                      | \$ -  |
| <b>Total Revenues</b>   | <b>39,000</b>      | <b>40,442</b>     | <b>40,442</b>     | <b>-</b>     | <b>40,442</b>                  | <b>-</b>  |
| <b>Expenditures</b>   |                    |                   |                   |              |                                |   |
| Current:  |                    |                   |                   |              |                                |   |
| General Government:   |                    |                   |                   |              |                                |   |
| Judicial:   |                    |                   |                   |              |                                |   |
| Material and Supplies   | 10,000             | 10,000            | -                 | -            | -                              | 10,000  |
| Other   | 6,000              | 6,000             | 5,294             | -            | 5,294                          | 706   |
| <b>Total Expenditures</b>   | <b>16,000</b>      | <b>16,000</b>     | <b>5,294</b>      | <b>-</b>     | <b>5,294</b>                   | <b>10,706</b>   |
| Excess of Revenues  |                    |                   |                   |              |                                |   |
| Over Expenditures   | 23,000             | 24,442            | 35,148            | -            | 35,148                         | 10,706  |
| <b>Other Financing Sources (Uses)</b>   |                    |                   |                   |              |                                |   |
| Transfers In  | -                  | 4,489             | 4,489             | -            | 4,489                          | -   |
| Transfers Out   | -                  | (11,805)          | (11,805)          | -            | (11,805)                       | -   |
| <b>Total Other Financing (Uses)</b>   | <b>-</b>           | <b>(7,316)</b>    | <b>(7,316)</b>    | <b>-</b>     | <b>(7,316)</b>                 | <b>-</b>  |
| Excess of Revenues and Other<br>Financing Sources Over Expenditures<br>and Other Financing (Uses) | 23,000             | 17,126            | 27,832            | <u>\$ -</u>  | <u>\$ 27,832</u>               | <u>\$ 10,706</u>  |
| Fund Balance at Beginning of Year   | 156,224            | 156,224           | 156,224           |              |                                |   |
| <b>Fund Balance at End of Year</b>  | <b>\$ 179,224</b>  | <b>\$ 173,350</b> | <b>\$ 184,056</b> |              |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Tax Increment Financing**  
For the Year Ended December 31, 2017

|                                      | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--------------------------------------|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                      |                            |                         |                  |                     |   |   |
| Miscellaneous Revenue                | \$ 142,300                 | \$ 58,344               | \$ 58,344        | \$ -                | \$ 58,344                               | \$ -  |
| <b>Total Revenues</b>                | <b>142,300</b>             | <b>58,344</b>           | <b>58,344</b>    | <b>-</b>            | <b>58,344</b>                           | <b>-</b>  |
| <b>Expenditures</b>                  |                            |                         |                  |                     |   |   |
| Current:                             |                            |                         |                  |                     |   |   |
| Economic Development and Assistance: |                            |                         |                  |                     |   |   |
| Other                                | 152,210                    | 182,700                 | 139,074          | -                   | 139,074                                 | 43,626  |
| <b>Total Expenditures</b>            | <b>152,210</b>             | <b>182,700</b>          | <b>139,074</b>   | <b>-</b>            | <b>139,074</b>                          | <b>43,626</b>   |
| (Deficiency) of Revenues             |                            |                         |                  |                     |   |   |
| (Under) Expenditures                 | (9,910)                    | (124,356)               | (80,730)         | <u>\$ -</u>         | <u>\$ (80,730)</u>                      | <u>\$ 43,626</u>  |
| Fund Balance at Beginning of Year    | 172,686                    | 172,686                 | 172,686          |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 162,776</b>          | <b>\$ 48,330</b>        | <b>\$ 91,956</b> |                     |   |   |

**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, 2017

|  | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|--------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                   |                   |              |                                |   |
| Intergovernmental Revenue                                    | \$ 66,000          | \$ 54,497         | \$ 54,497         | \$ -         | \$ 54,497                      | \$ -  |
| Miscellaneous Revenue  | -                  | 209               | 209               | -            | 209                            | -   |
| <b>Total Revenues</b>  | <b>66,000</b>      | <b>54,706</b>     | <b>54,706</b>     | <b>-</b>     | <b>54,706</b>                  | <b>-</b>  |
| <b>Expenditures</b>  |                    |                   |                   |              |                                |   |
| Current:   |                    |                   |                   |              |                                |   |
| General Government:  |                    |                   |                   |              |                                |   |
| Judicial:  |                    |                   |                   |              |                                |   |
| Salaries and Wages   | 48,334             | 55,834            | 55,599            | -            | 55,599                         | 235   |
| Fringe Benefits  | 8,580              | 10,080            | 8,518             | -            | 8,518                          | 1,562   |
| Material and Supplies  | 1,000              | -                 | -                 | -            | -                              | -   |
| Equipment  | 4,000              | -                 | -                 | -            | -                              | -   |
| Other  | 4,000              | -                 | -                 | -            | -                              | -   |
| <b>Total Expenditures</b>                                    | <b>65,914</b>      | <b>65,914</b>     | <b>64,117</b>     | <b>-</b>     | <b>64,117</b>                  | <b>1,797</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 86                 | (11,208)          | (9,411)           | <u>\$ -</u>  | <u>\$ (9,411)</u>              | <u>\$ 1,797</u>   |
| Fund Balance at Beginning of Year                            | 124,707            | 124,707           | 124,707           |              |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 124,793</b>  | <b>\$ 113,499</b> | <b>\$ 115,296</b> |              |                                |   |



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Case Management Special Project*  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                          |                          |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 45,000                  | \$ 43,621                | \$ 43,621                | \$ -                | \$ 43,621                               | \$ -  |
| <b>Total Revenues</b>  | <b>45,000</b>              | <b>43,621</b>            | <b>43,621</b>            | <b>-</b>            | <b>43,621</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                          |                          |                     |   |   |
| 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   |
| <b>Total Expenditures</b>                                    | <b>80,000</b>              | <b>80,000</b>            | <b>-</b>                 | <b>-</b>            | <b>-</b>                                | <b>80,000</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (35,000)                   | (36,379)                 | 43,621                   | <u>\$ -</u>         | <u>\$ 43,621</u>                        | <u>\$ 80,000</u>  |
| Fund Balance at Beginning of Year                            | 259,535                    | 259,535                  | 259,535                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 224,535</u></b>   | <b><u>\$ 223,156</u></b> | <b><u>\$ 303,156</u></b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|---------------|---------------------|---|---|
| <b>Revenues</b>                         | \$ -                       | \$ -                    | \$ -          | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | -                          | -                       | -             | -                   | -                                       | -   |
| <b>Expenditures</b>                     |                            |                         |               |                     |   |   |
| Current:                                |                            |                         |               |                     |   |   |
| Public Safety:                          | -                          | -                       | -             | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | -                          | -                       | -             | -                   | -                                       | -   |
| Excess of Revenues<br>Over Expenditures | -                          | -                       | -             | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | <u>400</u>                 | <u>400</u>              | <u>400</u>    |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 400</u>              | <u>\$ 400</u>           | <u>\$ 400</u> |                     |   |   |

**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, 2017

|   | Original<br>Budget | Final<br>Budget | Actual       | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-----------------|--------------|--------------|--------------------------------|---|
| <b>Revenues</b>                         | \$ -               | \$ -            | \$ -         | \$ -         | \$ -                           | \$ -  |
| <b>Total Revenues</b>                   | -                  | -               | -            | -            | -                              | -   |
| <b>Expenditures</b>                     |                    |                 |              |              |                                |   |
| Current:                                |                    |                 |              |              |                                |   |
| Public Safety:                          | -                  | -               | -            | -            | -                              | -   |
| <b>Total Expenditures</b>               | -                  | -               | -            | -            | -                              | -   |
| Excess of Revenues<br>Over Expenditures | -                  | -               | -            | <u>\$ -</u>  | <u>\$ -</u>                    | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | 10                 | 10              | 10           |              |                                |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 10</u>       | <u>\$ 10</u>    | <u>\$ 10</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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                     |                     |   |   |
| Property Taxes                          | \$ 424,516                 | \$ 452,005              | \$ 452,005          | \$ -                | \$ 452,005                              | \$ -  |
| Intergovernmental Revenue               | 67,409                     | 61,274                  | 61,274              | -                   | 61,274                                  | -   |
| Miscellaneous Revenue                   | 200                        | 773                     | 773                 | -                   | 773                                     | -   |
| <b>Total Revenues</b>                   | <b>492,125</b>             | <b>514,052</b>          | <b>514,052</b>      | <b>-</b>            | <b>514,052</b>                          | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                     |                     |   |   |
| Current:                                |                            |                         |                     |                     |   |   |
| Public Safety:                          |                            |                         |                     |                     |   |   |
| Salaries and Wages                      | 236,000                    | 236,000                 | 192,749             | -                   | 192,749                                 | 43,251  |
| Fringe Benefits                         | 68,705                     | 68,705                  | 24,369              | -                   | 24,369                                  | 44,336  |
| Material and Supplies                   | 2,500                      | 2,500                   | -                   | -                   | -                                       | 2,500   |
| Equipment                               | 69,551                     | 144,551                 | 137,764             | 1,434               | 139,198                                 | 5,353   |
| Other                                   | 10,650                     | 10,650                  | 8,561               | -                   | 8,561                                   | 2,089   |
| <b>Total Expenditures</b>               | <b>387,406</b>             | <b>462,406</b>          | <b>363,443</b>      | <b>1,434</b>        | <b>364,877</b>                          | <b>97,529</b>   |
| Excess of Revenues<br>Over Expenditures | 104,719                    | 51,646                  | 150,609             | <u>\$ (1,434)</u>   | <u>\$ 149,175</u>                       | <u>\$ 97,529</u>  |
| Fund Balance at Beginning of Year       | 921,674                    | 921,674                 | 921,674             |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 1,026,393</b>        | <b>\$ 973,320</b>       | <b>\$ 1,072,283</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Mental Health Court**  
For the Year Ended December 31, 2017

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>          | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|------------------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                        |                     |   |   |
| Intergovernmental Revenue          | \$ 52,000                  | \$ 20,000               | \$ 20,000              | \$ -                | \$ 20,000                               | \$ -  |
| Miscellaneous Revenue              | -                          | 134                     | 134                    | -                   | 134                                     | -   |
| <b>Total Revenues</b>              | <b>52,000</b>              | <b>20,134</b>           | <b>20,134</b>          | <b>-</b>            | <b>20,134</b>                           | <b>-</b>  |
| <b>Expenditures</b>                |                            |                         |                        |                     |   |   |
| Current:                           |                            |                         |                        |                     |   |   |
| Public Safety:                     |                            |                         |                        |                     |   |   |
| Salaries and Wages                 | 35,000                     | 37,800                  | 35,180                 | -                   | 35,180                                  | 2,620   |
| Fringe Benefits                    | 17,000                     | 18,900                  | 17,201                 | -                   | 17,201                                  | 1,699   |
| <b>Total Expenditures</b>          | <b>52,000</b>              | <b>56,700</b>           | <b>52,381</b>          | <b>-</b>            | <b>52,381</b>                           | <b>4,319</b>  |
| (Deficiency) of Revenues           |                            |                         |                        |                     |   |   |
| (Under) Expenditures               | -                          | (36,566)                | (32,247)               | <u>\$ -</u>         | <u>\$ (32,247)</u>                      | <u>\$ 4,319</u>   |
| Fund Balance at Beginning of Year  | 36,869                     | 36,869                  | 36,869                 |                     |   |   |
| <b>Fund Balance at End of Year</b> | <b><u>\$ 36,869</u></b>    | <b><u>\$ 303</u></b>    | <b><u>\$ 4,622</u></b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**LCCCW Assessment Grant**  
For the Year Ended December 31, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                         |                     |   |   |
| Intergovernmental Revenue   | \$ 120,000                 | \$ 352,568              | \$ 352,568              | \$ -                | \$ 352,568                              | \$ -  |
| <b>Total Revenues</b>   | <b>120,000</b>             | <b>352,568</b>          | <b>352,568</b>          | <b>-</b>            | <b>352,568</b>                          | <b>-</b>  |
| <b>Expenditures</b>   |                            |                         |                         |                     |   |   |
| Current:  |                            |                         |                         |                     |   |   |
| Economic Development and Assistance:                                |                            |                         |                         |                     |   |   |
| Material and Supplies   | 1,100                      | 400                     | 400                     | -                   | 400                                     | -   |
| Contractual Services  | 105,527                    | 461,239                 | 433,003                 | -                   | 433,003                                 | 28,236  |
| Other   | 7,500                      | 22,567                  | 20,073                  | -                   | 20,073                                  | 2,494   |
| <b>Total Expenditures</b>   | <b>114,127</b>             | <b>484,206</b>          | <b>453,476</b>          | <b>-</b>            | <b>453,476</b>                          | <b>30,730</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures        | 5,873                      | (131,638)               | (100,908)               | -                   | (100,908)                               | 30,730  |
| <b>Other Financing Sources</b>                                      |                            |                         |                         |                     |   |   |
| Advances In   | -                          | 160,081                 | 160,081                 | -                   | 160,081                                 | -   |
| Excess of Revenues and Other<br>Financing Sources Over Expenditures | 5,873                      | 28,443                  | 59,173                  | <u>\$ -</u>         | <u>\$ 59,173</u>                        | <u>\$ 30,730</u>  |
| Fund Balance at Beginning of Year                                   | 30,027                     | 30,027                  | 30,027                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                                  | <b><u>\$ 35,900</u></b>    | <b><u>\$ 58,470</u></b> | <b><u>\$ 89,200</u></b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Sheriff Continuing Professional Training*  
For the Year Ended December 31, 2017

|   | Original<br>Budget | Final<br>Budget    | Actual               | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|--------------------|----------------------|--------------|--------------------------------|---|
| <b>Revenues</b>                         |                    |                    |                      |              |                                |   |
| Intergovernmental Revenue               | \$ -               | \$ 19,800          | \$ 19,800            | \$ -         | \$ 19,800                      | \$ -  |
| Miscellaneous Revenue                   | -                  | 409                | 409                  | -            | 409                            | -   |
| <b>Total Revenues</b>                   | <b>-</b>           | <b>20,209</b>      | <b>20,209</b>        | <b>-</b>     | <b>20,209</b>                  | <b>-</b>  |
| <b>Expenditures</b>                     |                    |                    |                      |              |                                |   |
| Current:                                |                    |                    |                      |              |                                |   |
| Public Safety:                          |                    |                    |                      |              |                                |   |
| Other                                   | -                  | 20,209             | 19,803               | -            | 19,803                         | 406   |
| <b>Total Expenditures</b>               | <b>-</b>           | <b>20,209</b>      | <b>19,803</b>        | <b>-</b>     | <b>19,803</b>                  | <b>406</b>  |
| Excess of Revenues<br>Over Expenditures | -                  | -                  | 406                  | <u>\$ -</u>  | <u>\$ 406</u>                  | <u>\$ 406</u>   |
| Fund Balance at Beginning of Year       | -                  | -                  | -                    |              |                                |   |
| <b>Fund Balance at End of Year</b>      | <u><b>\$ -</b></u> | <u><b>\$ -</b></u> | <u><b>\$ 406</b></u> |              |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Certificate of Title*  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                     |   |   |
| Charges for Services   | \$ 1,750,000               | \$ 2,071,004               | \$ 2,071,004               | \$ -                | \$ 2,071,004                            | \$ -  |
| Miscellaneous Revenue  | -                          | 4,382                      | 4,382                      | -                   | 4,382                                   | -   |
| <b>Total Revenues</b>  | <b>1,750,000</b>           | <b>2,075,386</b>           | <b>2,075,386</b>           | <b>-</b>            | <b>2,075,386</b>                        | <b>-</b>  |
| <b>Expenditures</b>  |                            |                            |                            |                     |   |   |
| Current:   |                            |                            |                            |                     |   |   |
| General Government:  |                            |                            |                            |                     |   |   |
| Legislative and Executive:   |                            |                            |                            |                     |   |   |
| Salaries and Wages   | 800,000                    | 800,000                    | 700,907                    | -                   | 700,907                                 | 99,093  |
| Fringe Benefits  | 558,700                    | 558,700                    | 311,722                    | -                   | 311,722                                 | 246,978   |
| Material and Supplies  | 36,500                     | 30,640                     | 24,463                     | -                   | 24,463                                  | 6,177   |
| Equipment  | 13,000                     | 15,200                     | 4,992                      | -                   | 4,992                                   | 10,208  |
| Contractual Services   | 130,000                    | 130,160                    | 101,512                    | 3,325               | 104,837                                 | 25,323  |
| Fees   | 15,000                     | 17,400                     | 17,216                     | -                   | 17,216                                  | 184   |
| Other  | 26,600                     | 27,700                     | 22,862                     | -                   | 22,862                                  | 4,838   |
| <b>Total Expenditures</b>  | <b>1,579,800</b>           | <b>1,579,800</b>           | <b>1,183,674</b>           | <b>3,325</b>        | <b>1,186,999</b>                        | <b>392,801</b>  |
| Excess of Revenues<br>Over Expenditures                            | 170,200                    | 495,586                    | 891,712                    | (3,325)             | 888,387                                 | 392,801   |
| <b>Other Financing (Uses)</b>                                      |                            |                            |                            |                     |   |   |
| Transfers Out  | -                          | (400,000)                  | (400,000)                  | -                   | (400,000)                               | -   |
| Excess of Revenues Over<br>Expenditures and Other Financing (Uses) | 170,200                    | 95,586                     | 491,712                    | <u>\$ (3,325)</u>   | <u>\$ 488,387</u>                       | <u>\$ 392,801</u>   |
| Fund Balance at Beginning of Year                                  | 1,035,345                  | 1,035,345                  | 1,035,345                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                                 | <b><u>\$ 1,205,545</u></b> | <b><u>\$ 1,130,931</u></b> | <b><u>\$ 1,527,057</u></b> |                     |   |   |



**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, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                          |                          |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 140,000                 | \$ 175,335               | \$ 175,963               | \$ -                | \$ 175,963                              | \$ 628  |
| <b>Total Revenues</b>  | <b>140,000</b>             | <b>175,335</b>           | <b>175,963</b>           | <b>-</b>            | <b>175,963</b>                          | <b>628</b>  |
| <b>Expenditures</b>  |                            |                          |                          |                     |   |   |
| Current:   |                            |                          |                          |                     |   |   |
| General Government:  |                            |                          |                          |                     |   |   |
| Legislative and Executive:                                   |                            |                          |                          |                     |   |   |
| Material and Supplies  | 10,000                     | 9,500                    | 1,486                    | -                   | 1,486                                   | 8,014   |
| Equipment  | 55,000                     | 74,400                   | 23,941                   | -                   | 23,941                                  | 50,459  |
| Contractual Services   | 70,000                     | 210,600                  | 81,551                   | 19,265              | 100,816                                 | 109,784   |
| Other  | 5,000                      | 8,000                    | 5,711                    | -                   | 5,711                                   | 2,289   |
| <b>Total Expenditures</b>                                    | <b>140,000</b>             | <b>302,500</b>           | <b>112,689</b>           | <b>19,265</b>       | <b>131,954</b>                          | <b>170,546</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (127,165)                | 63,274                   | <u>\$ (19,265)</u>  | <u>\$ 44,009</u>                        | <u>\$ 171,174</u>   |
| Fund Balance at Beginning of Year                            | 232,654                    | 232,654                  | 232,654                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 232,654</u></b>   | <b><u>\$ 105,489</u></b> | <b><u>\$ 295,928</u></b> |                     |   |   |

**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, 2017

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|----------------------------|----------------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                            |                            |                     |   |   |
| Property Taxes  | \$ 1,092,181               | \$ 1,163,645               | \$ 1,163,645               | \$ -                | \$ 1,163,645                            | \$ -  |
| Special Assessments   | 520,000                    | 242,669                    | 242,669                    | -                   | 242,669                                 | -   |
| Intergovernmental Revenue   | 646,168                    | 593,810                    | 593,810                    | -                   | 593,810                                 | -   |
| Miscellaneous Revenue   | 254,764                    | 355                        | 355                        | -                   | 355                                     | -   |
| <b>Total Revenues</b>   | <b>2,513,113</b>           | <b>2,000,479</b>           | <b>2,000,479</b>           | <b>-</b>            | <b>2,000,479</b>                        | <b>-</b>  |
| <b>Expenditures</b>   |                            |                            |                            |                     |   |   |
| General Obligation Bonds Principal Retirement   | 935,000                    | 885,000                    | 885,000                    | -                   | 885,000                                 | -   |
| General Obligation Bonds Interest   | 619,000                    | 569,966                    | 569,966                    | -                   | 569,966                                 | -   |
| Special Assessment Bonds Principal Retirement   | 335,000                    | 335,000                    | 335,000                    | -                   | 335,000                                 | -   |
| Special Assessment Bonds Interest   | 45,000                     | 44,033                     | 44,033                     | -                   | 44,033                                  | -   |
| Manuscript Debt Principal Retirement  | 205,000                    | 255,000                    | 255,000                    | -                   | 255,000                                 | -   |
| Manuscript Debt Interest  | 182,000                    | 230,000                    | 230,000                    | -                   | 230,000                                 | -   |
| Note Principal Retirement   | -                          | 155,000                    | 155,000                    | -                   | 155,000                                 | -   |
| Note Interest   | -                          | 87,438                     | 87,438                     | -                   | 87,438                                  | -   |
| Debt Issuance Costs   | 153,256                    | 296,201                    | 296,201                    | -                   | 296,201                                 | -   |
| Other   | 40,400                     | 42,400                     | 33,816                     | -                   | 33,816                                  | 8,584   |
| <b>Total Expenditures</b>   | <b>2,514,656</b>           | <b>2,900,038</b>           | <b>2,891,454</b>           | <b>-</b>            | <b>2,891,454</b>                        | <b>8,584</b>  |
| (Deficiency) of Revenues  |                            |                            |                            |                     |   |   |
| (Under) Expenditures  | (1,543)                    | (899,559)                  | (890,975)                  | -                   | (890,975)                               | 8,584   |
| <b>Other Financing Sources (Uses)</b>   |                            |                            |                            |                     |   |   |
| Transfers In  | -                          | 411,166                    | 411,166                    | -                   | 411,166                                 | -   |
| Advances In   | -                          | 130,000                    | 130,000                    | -                   | 130,000                                 | -   |
| Advances Out  | -                          | (200,000)                  | (200,000)                  | -                   | (200,000)                               | -   |
| Premium on Debt Issuance  | 43,256                     | 238,113                    | 238,113                    | -                   | 238,113                                 | -   |
| Bond Proceeds   | 65,000                     | 175,000                    | 175,000                    | -                   | 175,000                                 | -   |
| Note Proceeds   | 45,000                     | 150,000                    | 150,000                    | -                   | 150,000                                 | -   |
| <b>Total Other Financing Sources</b>  | <b>153,256</b>             | <b>904,279</b>             | <b>904,279</b>             | <b>-</b>            | <b>904,279</b>                          | <b>-</b>  |
| Excess of Revenues and Other Financing<br>Sources Over Expenditures and<br>Other Financing (Uses) | 151,713                    | 4,720                      | 13,304                     | <u>\$ -</u>         | <u>\$ 13,304</u>                        | <u>\$ 8,584</u>   |
| Fund Balance at Beginning of Year   | 1,418,437                  | 1,418,437                  | 1,418,437                  |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <b><u>\$ 1,570,150</u></b> | <b><u>\$ 1,423,157</u></b> | <b><u>\$ 1,431,741</u></b> |                     |   |   |

## Capital Projects Fund

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The Construction Projects Fund is used to account for financial resources restricted for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds.)

**Construction Projects** – To account for monies used for acquisition and construction of various projects within the County.

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Construction Projects**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|----------------------|-----------------------|---|---|
| <b>Revenues</b>  |                            |                         |                      |                       |   |   |
| Intergovernmental Revenue  | \$ 4,237,048               | \$ 6,316,226            | \$ 6,352,040         | \$ -                  | \$ 6,352,040                            | \$ 35,814   |
| Miscellaneous Revenue  | -                          | 98,232                  | 98,232               | -                     | 98,232                                  | -   |
| <b>Total Revenues</b>  | <b>4,237,048</b>           | <b>6,414,458</b>        | <b>6,450,272</b>     | <b>-</b>              | <b>6,450,272</b>                        | <b>35,814</b>   |
| <b>Expenditures</b>  |                            |                         |                      |                       |   |   |
| Capital Outlay:  |                            |                         |                      |                       |   |   |
| Courthouse   | 179,617                    | 6,246,981               | 4,526,750            | 1,584,390             | 6,111,140                               | 135,841   |
| Veterans Building  | -                          | 109,000                 | 57,770               | 31,039                | 88,809                                  | 20,191  |
| Justice Center   | 30,673                     | -                       | -                    | -                     | -                                       | -   |
| Job and Family Services  | -                          | 2,007,200               | 1,389,286            | 667,121               | 2,056,407                               | (49,207)  |
| Burns Road Facility  | -                          | 336,500                 | 274,126              | 87,418                | 361,544                                 | (25,044)  |
| District Health Building   | -                          | 850,000                 | 36,569               | 511,273               | 547,842                                 | 302,158   |
| 911 System   | 129,195                    | 1,677,780               | 253,280              | 1,071,164             | 1,324,444                               | 353,336   |
| Various Capital Improvements   | 44,621                     | 73,197                  | 31,604               | 32,008                | 63,612                                  | 9,585   |
| OPWC Projects  | 4,237,048                  | 1,684,602               | 1,684,602            | -                     | 1,684,602                               | -   |
| ODOT Federal & State Awards  | -                          | 3,667,438               | 3,667,438            | -                     | 3,667,438                               | -   |
| Roadway Planning/Construction  | 23,341                     | 23,341                  | 23,341               | -                     | 23,341                                  | -   |
| Note Retirement  | -                          | 6,840,000               | 6,840,000            | -                     | 6,840,000                               | -   |
| <b>Total Expenditures</b>  | <b>4,644,495</b>           | <b>23,516,039</b>       | <b>18,784,766</b>    | <b>3,984,413</b>      | <b>22,769,179</b>                       | <b>746,860</b>  |
| (Deficiency) of Revenues   |                            |                         |                      |                       |   |   |
| (Under) Expenditures   | (407,447)                  | (17,101,581)            | (12,334,494)         | (3,984,413)           | (16,318,907)                            | 782,674   |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                      |                       |   |   |
| Transfers Out  | -                          | (450,175)               | (50,175)             | -                     | (50,175)                                | 400,000   |
| Advances In  | -                          | 1,050,000               | 1,050,000            | -                     | 1,050,000                               | -   |
| Advances Out   | -                          | (400,000)               | (400,000)            | -                     | (400,000)                               | -   |
| Bond Proceeds  | -                          | 5,290,000               | 5,290,000            | -                     | 5,290,000                               | -   |
| Note Proceeds  | -                          | 16,350,000              | 16,350,000           | -                     | 16,350,000                              | -   |
| <b>Total Other Financing Sources</b>   | <b>-</b>                   | <b>21,839,825</b>       | <b>22,239,825</b>    | <b>-</b>              | <b>22,239,825</b>                       | <b>400,000</b>  |
| Excess (Deficiency) of Revenues and Other Financing<br>Sources Over (Under) Expenditures and<br>Other Financing (Uses) | (407,447)                  | 4,738,244               | 9,905,331            | <u>\$ (3,984,413)</u> | <u>\$ 5,920,918</u>                     | <u>\$ 1,182,674</u>   |
| Fund Balance at Beginning of Year  | 4,475,348                  | 4,475,348               | 4,475,348            |                       |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 4,067,901</b>        | <b>\$ 9,213,592</b>     | <b>\$ 14,380,679</b> |                       |   |   |

## Proprietary Funds

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The Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows.

### Enterprise Funds

**Sewer System** - To account for the County's sewer operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges.

**Lorain County Regional Airport** - To account for the County's airport operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges and Federal and State grants.

**Lorain County Transit** - To account for the County's transit operations. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges and Federal and State grants.

### Internal Service Funds

**Internal Service** - To account for the activity of the County's self-funded insurance programs.

**Workers' Compensation Reserve** - To account for the State Workers' Compensation Retrospective Rating Plan.

**Lorain County, Ohio**  
Combining Statement of Net Position  
Internal Service Funds  
As of December 31, 2017

|  | <u>Internal<br/>Service</u> | <u>Workers'<br/>Compensation<br/>Reserve</u> | <u>Total</u>             |
|--|-----------------------------|--|--------------------------|
| <b>ASSETS</b>  |                             |  |                          |
| Current Assets:  |                             |  |                          |
| Equity in Pooled Cash, Cash Equivalents<br>and Investments | \$ 15,773,995               | \$ 5,005,297                                 | \$ 20,779,292            |
| Receivables, Net of Allowance                              | 153,126                     | 6,218  | 159,344                  |
| Due from Other funds                                       | 41,782                      | -  | 41,782                   |
| Total Current Assets                                       | <u>15,968,903</u>           | <u>5,011,515</u>                             | <u>20,980,418</u>        |
| <br>Total Assets   | <br><u>\$ 15,968,903</u>    | <br><u>\$ 5,011,515</u>                      | <br><u>\$ 20,980,418</u> |
| <b>LIABILITIES</b>   |                             |  |                          |
| Current Liabilities:                                       |                             |  |                          |
| Payables   | \$ 3,474,037                | 2,883  | \$ 3,476,920             |
| Due to Other Funds   | -                           | -  | -                        |
| Total Current Liabilities                                  | <u>3,474,037</u>            | <u>2,883</u>                                 | <u>3,476,920</u>         |
| <br>Total Liabilities                                      | <br><u>3,474,037</u>        | <br><u>2,883</u>                             | <br><u>3,476,920</u>     |
| <b>NET POSITION</b>  |                             |  |                          |
| Unrestricted   | <u>12,494,866</u>           | <u>5,008,632</u>                             | <u>17,503,498</u>        |
| Total Net Position   | <u>12,494,866</u>           | <u>5,008,632</u>                             | <u>17,503,498</u>        |
| <br>Total Liabilities and Net Position                     | <br><u>\$ 15,968,903</u>    | <br><u>\$ 5,011,515</u>                      | <br><u>\$ 20,980,418</u> |

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2017

|                                   | <u>Internal<br/>Service</u> | <u>Workers'<br/>Compensation<br/>Reserve</u> | <u>Total</u>         |
|-----------------------------------|-----------------------------|--|----------------------|
| Operating Revenues:               |                             |  |                      |
| Charges for Services              | \$ 28,344,001               | \$ -   | \$ 28,344,001        |
| Other                             | 139,363                     | 11,169                                       | 150,532              |
|                                   | <u>28,483,364</u>           | <u>11,169</u>                                | <u>28,494,533</u>    |
| Total Operating Revenues          |                             |  |                      |
| Operating Expenses:               |                             |  |                      |
| Contract Services                 | 1,270,554                   | 30,741                                       | 1,301,295            |
| Personal Services                 | 55,879                      | 49,946                                       | 105,825              |
| Fringe Benefits                   | 6,338                       | 14,608                                       | 20,946               |
| Claims Expense                    | 31,220,558                  | 668,883                                      | 31,889,441           |
| Supplies and Materials            | 991                         | -  | 991                  |
| Other Expense                     | 355                         | -  | 355                  |
| Total Operating Expenses          | <u>32,554,675</u>           | <u>764,178</u>                               | <u>33,318,853</u>    |
| Operating Income/(Loss)           | <u>(4,071,311)</u>          | <u>(753,009)</u>                             | <u>(4,824,320)</u>   |
| Change in Net Position            | (4,071,311)                 | (753,009)                                    | (4,824,320)          |
| Net Position at Beginning of Year | <u>16,566,177</u>           | <u>5,761,641</u>                             | <u>22,327,818</u>    |
| Net Position at End of Year       | <u>\$ 12,494,866</u>        | <u>\$ 5,008,632</u>                          | <u>\$ 17,503,498</u> |

**Lorain County, Ohio**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2017

|  | <u>Internal<br/>Service</u> | <u>Workers'<br/>Compensation<br/>Reserve</u> | <u>Total</u>         |
|--|-----------------------------|--|----------------------|
| <b>Cash Flows from Operating Activities:</b> |                             |  |                      |
| Cash Received from Customers                 | \$ 28,409,363               | \$ -   | \$ 28,409,363        |
| Cash Paid to Suppliers                       | (1,316,064)                 | (41,863)                                     | (1,357,927)          |
| Cash Paid for Claims                         | (30,891,266)                | (668,883)                                    | (31,560,149)         |
| Cash Paid to Employees                       | (81,271)                    | (64,504)                                     | (145,775)            |
| Other Receipts                               | 111,713                     | 19,261                                       | 130,974              |
| Net Cash Provided by<br>Operating Activities | <u>(3,767,525)</u>          | <u>(755,989)</u>                             | <u>(4,523,514)</u>   |
| Net Decrease in Cash                         | (3,767,525)                 | (755,989)                                    | (4,523,514)          |
| Cash and Cash Equivalents, January 1, 2017   | <u>19,541,520</u>           | <u>5,761,286</u>                             | <u>25,302,806</u>    |
| Cash and Cash Equivalents, December 31, 2017 | <u>\$ 15,773,995</u>        | <u>\$ 5,005,297</u>                          | <u>\$ 20,779,292</u> |

Reconciliation of Operating Income to Net Cash Provided  
by Operating Activities

|  | <u>Internal<br/>Service</u> | <u>Workers'<br/>Compensation<br/>Reserve</u> | <u>Total</u>          |
|--|-----------------------------|--|-----------------------|
| Operating Income                                     | \$ (4,071,311)              | \$ (753,009)                                 | \$ (4,824,320)        |
| <b>(Increase) Decrease in Operating Assets:</b>      |                             |  |                       |
| Accounts Receivable                                  | 65,362                      | (6,218)                                      | 59,144                |
| Intergovernmental Receivable                         | -                           | 14,310                                       | 14,310                |
| Due from Other Funds                                 | (41,782)                    | -  | (41,782)              |
| <b>Increase (Decrease) in Operating Liabilities:</b> |                             |  |                       |
| Payables   | 285,497                     | (11,072)                                     | 274,425               |
| Due to Other Funds                                   | (5,291)                     | -  | (5,291)               |
| Total Adjustments                                    | <u>303,786</u>              | <u>(2,980)</u>                               | <u>300,806</u>        |
| Net Cash Provided by<br>Operating Activities         | <u>\$ (3,767,525)</u>       | <u>\$ (755,989)</u>                          | <u>\$ (4,523,514)</u> |



**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund - Sewer System**  
For the Year Ended December 31, 2017

|  | Original<br>Budget  | Final<br>Budget     | Actual              | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>  |                     |                     |                     |                     |                                |   |
| Charges for Services   | \$ 2,148,000        | \$ 3,071,980        | \$ 3,071,980        | \$ -                | \$ 3,071,980                   | \$ -  |
| Licenses, Permits and Fees   | 70,000              | 99,583              | 99,583              | -                   | 99,583                         | -   |
| Intergovernmental Revenue  | 10,000              | 30,635              | 30,635              | -                   | 30,635                         | -   |
| Miscellaneous Revenue  | 89,000              | 119,315             | 119,315             | -                   | 119,315                        | -   |
| <b>Total Revenues</b>  | <b>2,317,000</b>    | <b>3,321,513</b>    | <b>3,321,513</b>    | <b>-</b>            | <b>3,321,513</b>               | <b>-</b>  |
| <b>Expenses</b>  |                     |                     |                     |                     |                                |   |
| Current:   |                     |                     |                     |                     |                                |   |
| Personal Services  | 328,000             | 368,000             | 340,464             | -                   | 340,464                        | 27,536  |
| Fringe Benefits  | 132,200             | 143,420             | 120,994             | -                   | 120,994                        | 22,426  |
| Material and Supplies  | 86,547              | 118,769             | 96,658              | 8,273               | 104,931                        | 13,838  |
| Contractual Services   | 1,746,099           | 1,922,189           | 1,150,910           | 521,472             | 1,672,382                      | 249,807   |
| Capital Outlay   | 17,900              | 20,600              | 20,600              | -                   | 20,600                         | -   |
| OWDA Loan Principal Retirement   | 75,000              | 45,000              | 40,715              | -                   | 40,715                         | 4,285   |
| OWDA Loan Interest   | -                   | 25,000              | 20,962              | -                   | 20,962                         | 4,038   |
| OPWC Loan Principal Retirement   | -                   | 9,895               | 9,222               | -                   | 9,222                          | 673   |
| General Obligation Bonds Principal Retirement  | 380,000             | 250,000             | 250,000             | -                   | 250,000                        | -   |
| General Obligation Bonds Interest  | 111,000             | 241,000             | 239,813             | -                   | 239,813                        | 1,187   |
| Note Retirement  | -                   | 3,780,000           | 3,780,000           | -                   | 3,780,000                      | -   |
| Interest and Fiscal Charges  | -                   | 67,905              | 67,905              | -                   | 67,905                         | -   |
| Other  | 217,954             | 467,535             | 408,245             | 7,126               | 415,371                        | 52,164  |
| <b>Total Expenses</b>  | <b>3,094,700</b>    | <b>7,459,313</b>    | <b>6,546,488</b>    | <b>536,871</b>      | <b>7,083,359</b>               | <b>375,954</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures   | (777,700)           | (4,137,800)         | (3,224,975)         | (536,871)           | (3,761,846)                    | 375,954   |
| <b>Other Financing Sources (Uses)</b>  |                     |                     |                     |                     |                                |   |
| Advances In  | -                   | 1,100,000           | 1,100,000           | -                   | 1,100,000                      | -   |
| Advances Out   | -                   | (500,000)           | (500,000)           | -                   | (500,000)                      | -   |
| Premium on Debt Issuance   | -                   | 21,749              | 21,749              | -                   | 21,749                         | -   |
| Note Proceeds  | -                   | 2,635,000           | 2,635,000           | -                   | 2,635,000                      | -   |
| <b>Total Other Financing Sources</b>   | <b>-</b>            | <b>3,256,749</b>    | <b>3,256,749</b>    | <b>-</b>            | <b>3,256,749</b>               | <b>-</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under)<br>Expenditures and Other Financing (Uses) | (777,700)           | (881,051)           | 31,774              | <b>\$ (536,871)</b> | <b>\$ (505,097)</b>            | <b>\$ 375,954</b>                                       |
| Fund Balance at Beginning of Year  | 3,605,388           | 3,605,388           | 3,605,388           |                     |                                |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 2,827,688</b> | <b>\$ 2,724,337</b> | <b>\$ 3,637,162</b> |                     |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund - Lorain County Regional Airport**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>( Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|--|
| <b>Revenues</b>  |                            |                         |                   |                     |   |  |
| Charges for Services   | \$ -                       | \$ 2,038                | \$ 2,038          | \$ -                | \$ 2,038                                | \$ -   |
| Licenses, Permits and Fees   | 73,950                     | 69,132                  | 69,132            | -                   | 69,132                                  | -  |
| Intergovernmental Revenue  | 300,000                    | 788,366                 | 788,366           | -                   | 788,366                                 | -  |
| Miscellaneous Revenue  | 271,450                    | 230,829                 | 230,829           | -                   | 230,829                                 | -  |
| <b>Total Revenues</b>  | <b>645,400</b>             | <b>1,090,365</b>        | <b>1,090,365</b>  | <b>-</b>            | <b>1,090,365</b>                        | <b>-</b>   |
| <b>Expenses</b>  |                            |                         |                   |                     |   |  |
| Current:   |                            |                         |                   |                     |   |  |
| Material and Supplies  | 10,080                     | 26,105                  | 17,928            | -                   | 17,928                                  | 8,177  |
| Equipment  | 13,600                     | 13,600                  | 1,813             | -                   | 1,813                                   | 11,787   |
| Contractual Services   | 522,229                    | 457,381                 | 253,845           | 87,093              | 340,938                                 | 116,443  |
| Capital Outlay   | -                          | 864,723                 | 744,649           | 120,074             | 864,723                                 | -  |
| Other  | 6,500                      | 8,700                   | 5,661             | -                   | 5,661                                   | 3,039  |
| <b>Total Expenses</b>  | <b>552,409</b>             | <b>1,370,509</b>        | <b>1,023,896</b>  | <b>207,167</b>      | <b>1,231,063</b>                        | <b>139,446</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenses                             | 92,991                     | (280,144)               | 66,469            | (207,167)           | (140,698)                               | 139,446  |
| <b>Other Financing Sources</b>   |                            |                         |                   |                     |   |  |
| Transfers In   | 50,000                     | 50,000                  | 50,000            | -                   | 50,000                                  | -  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenses | 142,991                    | (230,144)               | 116,469           | <u>\$ (207,167)</u> | <u>\$ (90,698)</u>                      | <u>\$ 139,446</u>  |
| Fund Balance at Beginning of Year  | 403,115                    | 403,115                 | 403,115           |                     |   |  |
| <b>Fund Balance at End of Year</b>   | <b>\$ 546,106</b>          | <b>\$ 172,971</b>       | <b>\$ 519,584</b> |                     |   |  |

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund - Lorain County Transit**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>( Negative)</u> |
|--|----------------------------|-------------------------|--------------------------|---------------------|---|--|
| <b>Revenues</b>  |                            |                         |                          |                     |   |  |
| Charges for Services   | \$ 123,280                 | \$ 466,381              | \$ 466,381               | \$ -                | \$ 466,381                              | \$ -   |
| Licenses, Permits and Fees   | 81,000                     | 91,000                  | 91,000                   | -                   | 91,000                                  | -  |
| Intergovernmental Revenue  | 1,893,271                  | 1,140,213               | 1,140,213                | -                   | 1,140,213                               | -  |
| Miscellaneous Revenue  | 50,494                     | 79,807                  | 79,807                   | -                   | 79,807                                  | -  |
| <b>Total Revenues</b>  | <b><u>2,148,045</u></b>    | <b><u>1,777,401</u></b> | <b><u>1,777,401</u></b>  | <b><u>-</u></b>     | <b><u>1,777,401</u></b>                 | <b><u>-</u></b>  |
| <b>Expenses</b>  |                            |                         |                          |                     |   |  |
| Current:   |                            |                         |                          |                     |   |  |
| Personal Services  | 52,995                     | 52,995                  | 50,036                   | -                   | 50,036                                  | 2,959  |
| Fringe Benefits  | 33,523                     | 26,643                  | 24,905                   | -                   | 24,905                                  | 1,738  |
| Material and Supplies  | 17,800                     | 6,288                   | 1,950                    | -                   | 1,950                                   | 4,338  |
| Equipment  | 240,000                    | 28,600                  | 28,600                   | -                   | 28,600                                  | -  |
| Contractual Services   | 1,989,793                  | 2,074,159               | 2,068,214                | -                   | 2,068,214                               | 5,945  |
| Fees   | 2,400                      | 2,242                   | 1,241                    | -                   | 1,241                                   | 1,001  |
| Other  | 29,000                     | 26,516                  | 17,256                   | -                   | 17,256                                  | 9,260  |
| <b>Total Expenses</b>  | <b><u>2,365,511</u></b>    | <b><u>2,217,443</u></b> | <b><u>2,192,202</u></b>  | <b><u>-</u></b>     | <b><u>2,192,202</u></b>                 | <b><u>25,241</u></b>   |
| (Deficiency) of Revenues<br>(Under) Expenses   | (217,466)                  | (440,042)               | (414,801)                | -                   | (414,801)                               | 25,241   |
| <b>Other Financing Sources</b>   |                            |                         |                          |                     |   |  |
| Advances In  | -                          | 375,000                 | 375,000                  | -                   | 375,000                                 | -  |
| Transfers In   | 193,000                    | 50,000                  | 50,000                   | -                   | 50,000                                  | -  |
| <b>Total Other Financing Sources</b>   | <b><u>193,000</u></b>      | <b><u>425,000</u></b>   | <b><u>425,000</u></b>    | <b><u>-</u></b>     | <b><u>425,000</u></b>                   | <b><u>-</u></b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenses | (24,466)                   | (15,042)                | 10,199                   | <b><u>\$ -</u></b>  | <b><u>\$ 10,199</u></b>                 | <b><u>\$ 25,241</u></b>  |
| Fund Balance at Beginning of Year  | 91,103                     | 91,103                  | 91,103                   |                     |   |  |
| <b>Total Other Financing Sources</b>   | <b><u>\$ 66,637</u></b>    | <b><u>\$ 76,061</u></b> | <b><u>\$ 101,302</u></b> |                     |   |  |

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Governmental Activity Fund - Internal Service**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u>  | <u>Final<br/>Budget</u>     | <u>Actual</u>               | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|---------------------|---|---|
| <b>Revenues</b>  |                             |                             |                             |                     |   |   |
| Charges for Services                                     | \$ 32,700,000               | \$ 28,409,363               | \$ 28,409,363               | \$ -                | \$ 28,409,363                           | \$ -  |
| Miscellaneous Revenue                                    | -                           | 111,713                     | 111,713                     | -                   | 111,713                                 | -   |
| <b>Total Revenues</b>                                    | <b>32,700,000</b>           | <b>28,521,076</b>           | <b>28,521,076</b>           | <b>-</b>            | <b>28,521,076</b>                       | <b>-</b>  |
| <b>Expenses</b>  |                             |                             |                             |                     |   |   |
| Current:   |                             |                             |                             |                     |   |   |
| Personal Services  | 56,000                      | 58,500                      | 55,510                      | -                   | 55,510                                  | 2,990   |
| Fringe Benefits  | 34,020                      | 27,652                      | 25,761                      | -                   | 25,761                                  | 1,891   |
| Supplies and Materials                                   | 10,000                      | 10,000                      | 991                         | -                   | 991                                     | 9,009   |
| Equipment  | 5,000                       | 5,000                       | -                           | -                   | -                                       | 5,000   |
| Contractual Services                                     | 2,193,809                   | 1,319,795                   | 1,314,718                   | 5,074               | 1,319,792                               | 3   |
| Claims   | 30,030,000                  | 30,907,218                  | 30,891,266                  | -                   | 30,891,266                              | 15,952  |
| Other  | 20,000                      | 355                         | 355                         | -                   | 355                                     | -   |
| <b>Total Expenses</b>                                    | <b>32,348,829</b>           | <b>32,328,520</b>           | <b>32,288,601</b>           | <b>5,074</b>        | <b>32,293,675</b>                       | <b>34,845</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenses | 351,171                     | (3,807,444)                 | (3,767,525)                 | <u>\$ (5,074)</u>   | <u>\$ (3,772,599)</u>                   | <u>\$ 34,845</u>  |
| Fund Balance at Beginning of Year                        | 19,541,520                  | 19,541,520                  | 19,541,520                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                       | <b><u>\$ 19,892,691</u></b> | <b><u>\$ 15,734,076</u></b> | <b><u>\$ 15,773,995</u></b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenses and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Governmental Activity Fund - Workers' Compensation Reserve**  
For the Year Ended December 31, 2017

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                     |   |   |
| Charges for Services                                     | \$ 1,100,000               | \$ -                       | \$ -                       | \$ -                | \$ -                                    | \$ -  |
| Miscellaneous Revenue                                    | -                          | 19,261                     | 19,261                     | -                   | 19,261                                  | -   |
| <b>Total Revenues</b>                                    | <b>1,100,000</b>           | <b>19,261</b>              | <b>19,261</b>              | <b>-</b>            | <b>19,261</b>                           | <b>-</b>  |
| <b>Expenses</b>  |                            |                            |                            |                     |   |   |
| Current:   |                            |                            |                            |                     |   |   |
| Personal Services  | 49,440                     | 52,140                     | 49,896                     | -                   | 49,896                                  | 2,244   |
| Fringe Benefits  | 21,860                     | 22,460                     | 14,608                     | -                   | 14,608                                  | 7,852   |
| Contractual Services                                     | 101,150                    | 100,200                    | 41,863                     | -                   | 41,863                                  | 58,337  |
| Claims   | 332,500                    | 679,200                    | 668,883                    | -                   | 668,883                                 | 10,317  |
| Other  | 3,880                      | 3,000                      | -                          | -                   | -                                       | 3,000   |
| <b>Total Expenses</b>                                    | <b>508,830</b>             | <b>857,000</b>             | <b>775,250</b>             | <b>-</b>            | <b>775,250</b>                          | <b>81,750</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenses | 591,170                    | (837,739)                  | (755,989)                  | <u>\$ -</u>         | <u>\$ (755,989)</u>                     | <u>\$ 81,750</u>  |
| Fund Balance at Beginning of Year                        | 5,761,286                  | 5,761,286                  | 5,761,286                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                       | <b><u>\$ 6,352,456</u></b> | <b><u>\$ 4,923,547</u></b> | <b><u>\$ 5,005,297</u></b> |                     |   |   |

## Lorain County, Ohio Agency Funds

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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.

**Benefit America Flex Plan** - To account for unused employee deductions under Internal Revenue Code Section 125 for medical and child care expenses.

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

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

**HB562** - To account for revenues derived from moving traffic violation offenders.

**Lorain County, Ohio**  
**Agency Funds**

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**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, 2017

|  | <u>Children and<br/>Family<br/>First Council</u> | <u>Undivided<br/>Tax</u>     | <u>Real<br/>Estate<br/>Escrow</u> | <u>Undivided<br/>Government</u> | <u>Board of<br/>Health</u> | <u>Soil and<br/>Water</u> | <u>Payroll</u>           |
|--|--|------------------------------|-----------------------------------|---------------------------------|----------------------------|---------------------------|--------------------------|
| <b>ALL AGENCY FUNDS</b>                                    |  |                              |                                   |                                 |                            |                           |                          |
| <b>Assets</b>  |  |                              |                                   |                                 |                            |                           |                          |
| Equity in Pooled Cash, Cash<br>Equivalents and Investments | \$ 218,633                                       | \$ 16,162,195                | \$ 2,906,763                      | \$ 1,403                        | \$ 8,154,909               | \$ 76,572                 | \$ 357,618               |
| Cash and Cash Equivalents in<br>Segregated Accounts        | -  | -                            | -                                 | -                               | -                          | -                         | -                        |
| Receivables:   |  |                              |                                   |                                 |                            |                           |                          |
| Property and Other Taxes                                   | -  | 398,361,850                  | -                                 | 9,755,009                       | -                          | -                         | -                        |
| Special Assessments  | -  | 44,352,293                   | -                                 | -                               | -                          | -                         | -                        |
| Intergovernmental  | -  | 21,654,791                   | -                                 | -                               | -                          | -                         | -                        |
| <b>Total Assets</b>  | <b><u>\$ 218,633</u></b>                         | <b><u>\$ 480,531,129</u></b> | <b><u>\$ 2,906,763</u></b>        | <b><u>\$ 9,756,412</u></b>      | <b><u>\$ 8,154,909</u></b> | <b><u>\$ 76,572</u></b>   | <b><u>\$ 357,618</u></b> |
| <b>Liabilities</b>   |  |                              |                                   |                                 |                            |                           |                          |
| Local Government Taxes Payable                             | \$ -   | \$ -                         | \$ -                              | \$ 9,756,192                    | \$ -                       | \$ -                      | \$ -                     |
| Intergovernmental Payable                                  | 118,500  | 4,147,907                    | -                                 | -                               | -                          | -                         | -                        |
| Undistributed Monies                                       | -  | 476,383,222                  | 2,906,763                         | 220                             | -                          | -                         | 357,618                  |
| Deposits Held in Custody for Others                        | 100,133  | -                            | -                                 | -                               | 8,154,909                  | 76,572                    | -                        |
| <b>Total Liabilities</b>                                   | <b><u>\$ 218,633</u></b>                         | <b><u>\$ 480,531,129</u></b> | <b><u>\$ 2,906,763</u></b>        | <b><u>\$ 9,756,412</u></b>      | <b><u>\$ 8,154,909</u></b> | <b><u>\$ 76,572</u></b>   | <b><u>\$ 357,618</u></b> |



| Courts              | Sheriff           | Alimony and<br>Child<br>Support | Local<br>Emergency<br>Planning<br>Commission | Community<br>Based<br>Correctional<br>Facility | Sheriff's<br>Inmate | Benefit<br>America<br>Flex Plan |
|---------------------|-------------------|---------------------------------|--|--|---------------------|---------------------------------|
| \$ -                | \$ -              | \$ -                            | \$ -   | \$ 800,228                                     | \$ -                | \$ 163,075                      |
| 3,995,499           | 122,819           | 40,146                          | 204,003                                      | 247,968  | 298,391             | -                               |
| -                   | -                 | -                               | -  | -  | -                   | -                               |
| -                   | -                 | -                               | -  | -  | -                   | -                               |
| <u>\$ 3,995,499</u> | <u>\$ 122,819</u> | <u>\$ 40,146</u>                | <u>\$ 204,003</u>                            | <u>\$ 1,048,196</u>                            | <u>\$ 298,391</u>   | <u>\$ 163,075</u>               |
| \$ -                | \$ -              | \$ -                            | \$ -   | \$ -   | \$ -                | \$ -                            |
| -                   | -                 | -                               | -  | -  | -                   | -                               |
| 3,995,499           | -                 | -                               | -  | -  | -                   | 163,075                         |
| -                   | 122,819           | 40,146                          | 204,003                                      | 1,048,196                                      | 298,391             | -                               |
| <u>\$ 3,995,499</u> | <u>\$ 122,819</u> | <u>\$ 40,146</u>                | <u>\$ 204,003</u>                            | <u>\$ 1,048,196</u>                            | <u>\$ 298,391</u>   | <u>\$ 163,075</u>               |

(continued)

**Lorain County, Ohio**  
Combining Statement of Net Position  
*Fiduciary Funds*  
December 31, 2017

|  | U-Trust             | Ohio<br>Trust<br>Fund | HB562            | West Shore<br>Commuter<br>Rail | Solid Waste<br>Consortium | Sex Offender<br>Registration | Totals                |
|--|---------------------|-----------------------|------------------|--------------------------------|---------------------------|------------------------------|-----------------------|
| <b>Assets</b>  |                     |                       |                  |                                |                           |                              |                       |
| Equity in Pooled Cash, Cash<br>Equivalents and Investments | \$ 1,496,235        | \$ 347,889            | \$ 68,345        | \$ 8,724                       | \$ 102,436                | \$ 200                       | \$ 30,865,225         |
| Cash and Cash Equivalents in<br>Segregated Accounts        | -                   | -                     | -                | -                              | -                         | -                            | 4,908,826             |
| Receivables:   |                     |                       |                  |                                |                           |                              |                       |
| Property and Other Taxes                                   | -                   | -                     | -                | -                              | -                         | -                            | 408,116,859           |
| Special Assessments  | -                   | -                     | -                | -                              | -                         | -                            | 44,352,293            |
| Intergovernmental  | -                   | -                     | -                | -                              | -                         | -                            | 21,654,791            |
| <b>Total Assets</b>  | <b>\$ 1,496,235</b> | <b>\$ 347,889</b>     | <b>\$ 68,345</b> | <b>\$ 8,724</b>                | <b>\$ 102,436</b>         | <b>\$ 200</b>                | <b>\$ 509,897,994</b> |
| <b>Liabilities</b>   |                     |                       |                  |                                |                           |                              |                       |
| Local Government Taxes Payable                             | -                   | -                     | -                | -                              | -                         | -                            | 9,756,192             |
| Intergovernmental Payable                                  | -                   | -                     | -                | -                              | -                         | -                            | 4,266,407             |
| Undistributed Monies                                       | -                   | 347,889               | 68,345           | -                              | -                         | 200                          | 484,222,831           |
| Deposits Held in Custody for Others                        | 1,496,235           | -                     | -                | 8,724                          | 102,436                   | -                            | 11,652,564            |
| <b>Total Liabilities</b>                                   | <b>\$ 1,496,235</b> | <b>\$ 347,889</b>     | <b>\$ 68,345</b> | <b>\$ 8,724</b>                | <b>\$ 102,436</b>         | <b>\$ 200</b>                | <b>\$ 509,897,994</b> |

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*Fiduciary Funds*  
For the Year Ended December 31, 2017

|  | Balance<br>1/1/17     | Additions             | Reductions            | Balance<br>12/31/17   |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>ALL AGENCY FUNDS</b>                                    |                       |                       |                       |                       |
| <b>CHILDREN AND FAMILY FIRST COUNCIL</b>                   |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 142,492            | \$ 1,214,587          | \$ 1,138,446          | \$ 218,633            |
| <b>Total Assets</b>  | <b>\$ 142,492</b>     | <b>\$ 1,214,587</b>   | <b>\$ 1,138,446</b>   | <b>\$ 218,633</b>     |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Intergovernmental Payable                                  | \$ 88,500             | \$ 30,000             | \$ -                  | \$ 118,500            |
| Deposits Held in Custody for Others                        | 53,992                | 1,184,587             | 1,138,446             | 100,133               |
| <b>Total Liabilities</b>                                   | <b>\$ 142,492</b>     | <b>\$ 1,214,587</b>   | <b>\$ 1,138,446</b>   | <b>\$ 218,633</b>     |
| <b>UNDIVIDED TAX</b>                                       |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 10,285,900         | \$ 428,952,194        | \$ 423,075,899        | \$ 16,162,195         |
| Receivables:   |                       |                       |                       |                       |
| Property and Other Taxes                                   | 393,483,795           | 398,361,850           | 393,483,795           | 398,361,850           |
| Special Assessments  | 38,341,200            | 44,352,293            | 38,341,200            | 44,352,293            |
| Intergovernmental  | 21,844,263            | 21,654,791            | 21,844,263            | 21,654,791            |
| <b>Total Assets</b>  | <b>\$ 463,955,158</b> | <b>\$ 893,321,128</b> | <b>\$ 876,745,157</b> | <b>\$ 480,531,129</b> |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Intergovernmental Payable                                  | \$ 5,278,647          | \$ 4,147,907          | \$ 5,278,647          | \$ 4,147,907          |
| Undistributed Monies                                       | 458,676,511           | 889,173,221           | 871,466,510           | 476,383,222           |
| <b>Total Liabilities</b>                                   | <b>\$ 463,955,158</b> | <b>\$ 893,321,128</b> | <b>\$ 876,745,157</b> | <b>\$ 480,531,129</b> |
| <b>REAL ESTATE ESCROW</b>                                  |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 2,988,944          | \$ 7,572,938          | \$ 7,655,119          | \$ 2,906,763          |
| <b>Total Assets</b>  | <b>\$ 2,988,944</b>   | <b>\$ 7,572,938</b>   | <b>\$ 7,655,119</b>   | <b>\$ 2,906,763</b>   |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Undistributed Monies                                       | \$ 2,988,944          | \$ 7,572,938          | \$ 7,655,119          | \$ 2,906,763          |
| <b>Total Liabilities</b>                                   | <b>\$ 2,988,944</b>   | <b>\$ 7,572,938</b>   | <b>\$ 7,655,119</b>   | <b>\$ 2,906,763</b>   |
| <b>UNDIVIDED GOVERNMENT</b>                                |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 978                | \$ 449,301,094        | \$ 449,300,669        | \$ 1,403              |
| Receivables:   |                       |                       |                       |                       |
| Property and Other Taxes                                   | 9,652,549             | 9,755,009             | 9,652,549             | 9,755,009             |
| <b>Total Assets</b>  | <b>\$ 9,653,527</b>   | <b>\$ 459,056,103</b> | <b>\$ 458,953,218</b> | <b>\$ 9,756,412</b>   |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Local Government Taxes Payable                             | \$ 9,653,377          | \$ 9,754,759          | \$ 9,651,944          | \$ 9,756,192          |
| Undistributed Monies                                       | 150                   | 449,300,889           | 449,300,819           | 220                   |
| <b>Total Liabilities</b>                                   | <b>\$ 9,653,527</b>   | <b>\$ 459,055,648</b> | <b>\$ 458,952,763</b> | <b>\$ 9,756,412</b>   |
| <b>BOARD OF HEALTH</b>                                     |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 9,440,538          | \$ 11,870,502         | \$ 13,156,131         | \$ 8,154,909          |
| <b>Total Assets</b>  | <b>\$ 9,440,538</b>   | <b>\$ 11,870,502</b>  | <b>\$ 13,156,131</b>  | <b>\$ 8,154,909</b>   |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Deposits Held in Custody for Others                        | \$ 9,440,538          | \$ 11,870,502         | \$ 13,156,131         | \$ 8,154,909          |
| <b>Total Liabilities</b>                                   | <b>\$ 9,440,538</b>   | <b>\$ 11,870,502</b>  | <b>\$ 13,156,131</b>  | <b>\$ 8,154,909</b>   |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*Fiduciary Funds (continued)*  
For the Year Ended December 31, 2017

|  | Balance<br>1/1/17   | Additions            | Reductions           | Balance<br>12/31/17 |
|--|---------------------|----------------------|----------------------|---------------------|
| <b>SOIL AND WATER</b>                                      |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 38,935           | \$ 137,103           | \$ 99,466            | \$ 76,572           |
| <b>Total Assets</b>  | <b>\$ 38,935</b>    | <b>\$ 137,103</b>    | <b>\$ 99,466</b>     | <b>\$ 76,572</b>    |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Deposits Held in Custody for Others                        | \$ 38,935           | \$ 137,103           | \$ 99,466            | \$ 76,572           |
| <b>Total Liabilities</b>                                   | <b>\$ 38,935</b>    | <b>\$ 137,103</b>    | <b>\$ 99,466</b>     | <b>\$ 76,572</b>    |
| <b>PAYROLL</b>   |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 352,070          | \$ 45,450,503        | \$ 45,444,955        | \$ 357,618          |
| <b>Total Assets</b>  | <b>\$ 352,070</b>   | <b>\$ 45,450,503</b> | <b>\$ 45,444,955</b> | <b>\$ 357,618</b>   |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 352,070          | \$ 45,450,503        | \$ 45,444,955        | \$ 357,618          |
| <b>Total Liabilities</b>                                   | <b>\$ 352,070</b>   | <b>\$ 45,450,503</b> | <b>\$ 45,444,955</b> | <b>\$ 357,618</b>   |
| <b>COURTS</b>  |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Cash and Cash Equivalents in<br>Segregated Accounts        | \$ 4,981,615        | \$ 47,287,324        | \$ 48,273,440        | \$ 3,995,499        |
| <b>Total Assets</b>  | <b>\$ 4,981,615</b> | <b>\$ 47,287,324</b> | <b>\$ 48,273,440</b> | <b>\$ 3,995,499</b> |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 4,981,615        | \$ 47,287,324        | \$ 48,273,440        | \$ 3,995,499        |
| <b>Total Liabilities</b>                                   | <b>\$ 4,981,615</b> | <b>\$ 47,287,324</b> | <b>\$ 48,273,440</b> | <b>\$ 3,995,499</b> |
| <b>SHERIFF</b>   |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Cash and Cash Equivalents in<br>Segregated Accounts        | \$ 166,003          | \$ 8,605,522         | \$ 8,648,706         | \$ 122,819          |
| <b>Total Assets</b>  | <b>\$ 166,003</b>   | <b>\$ 8,605,522</b>  | <b>\$ 8,648,706</b>  | <b>\$ 122,819</b>   |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Deposits Held in Custody for Others                        | \$ 166,003          | \$ 8,605,522         | \$ 8,648,706         | \$ 122,819          |
| <b>Total Liabilities</b>                                   | <b>\$ 166,003</b>   | <b>\$ 8,605,522</b>  | <b>\$ 8,648,706</b>  | <b>\$ 122,819</b>   |
| <b>ALIMONY AND CHILD SUPPORT</b>                           |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Cash and Cash Equivalents in<br>Segregated Accounts        | \$ 28,240           | \$ 2,198,476         | \$ 2,186,570         | \$ 40,146           |
| <b>Total Assets</b>  | <b>\$ 28,240</b>    | <b>\$ 2,198,476</b>  | <b>\$ 2,186,570</b>  | <b>\$ 40,146</b>    |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Deposits Held in Custody for Others                        | \$ 28,240           | \$ 2,198,476         | \$ 2,186,570         | \$ 40,146           |
| <b>Total Liabilities</b>                                   | <b>\$ 28,240</b>    | <b>\$ 2,198,476</b>  | <b>\$ 2,186,570</b>  | <b>\$ 40,146</b>    |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*Fiduciary Funds (continued)*  
For the Year Ended December 31, 2017

|   | <u>Balance<br/>1/1/17</u> | <u>Additions</u>    | <u>Reductions</u>   | <u>Balance<br/>12/31/17</u> |
|---|---------------------------|---------------------|---------------------|-----------------------------|
| <b>LOCAL EMERGENCY PLANNING COMMISSION</b>              |                           |                     |                     |                             |
| <b>Assets</b>   |                           |                     |                     |                             |
| Cash and Cash Equivalents in Segregated Accounts        | \$ 257,751                | \$ 73,112           | \$ 126,860          | \$ 204,003                  |
| <b>Total Assets</b>                                     | <b>\$ 257,751</b>         | <b>\$ 73,112</b>    | <b>\$ 126,860</b>   | <b>\$ 204,003</b>           |
| <b>Liabilities</b>                                      |                           |                     |                     |                             |
| Deposits Held in Custody for Others                     | \$ 257,751                | \$ 73,112           | \$ 126,860          | \$ 204,003                  |
| <b>Total Liabilities</b>                                | <b>\$ 257,751</b>         | <b>\$ 73,112</b>    | <b>\$ 126,860</b>   | <b>\$ 204,003</b>           |
| <b>COMMUNITY BASED CORRECTIONAL FACILITY</b>            |                           |                     |                     |                             |
| <b>Assets</b>   |                           |                     |                     |                             |
| Equity in Pooled Cash, Cash Equivalents and Investments | \$ 1,533,601              | \$ 4,611,957        | \$ 5,345,330        | \$ 800,228                  |
| Cash and Cash Equivalents in Segregated Accounts        | 175,599                   | 345,032             | 272,663             | 247,968                     |
| <b>Total Assets</b>                                     | <b>\$ 1,709,200</b>       | <b>\$ 4,956,989</b> | <b>\$ 5,617,993</b> | <b>\$ 1,048,196</b>         |
| <b>Liabilities</b>                                      |                           |                     |                     |                             |
| Deposits Held in Custody for Others                     | \$ 1,709,200              | \$ 4,956,989        | \$ 5,617,993        | \$ 1,048,196                |
| <b>Total Liabilities</b>                                | <b>\$ 1,709,200</b>       | <b>\$ 4,956,989</b> | <b>\$ 5,617,993</b> | <b>\$ 1,048,196</b>         |
| <b>SHERIFF'S INMATE</b>                                 |                           |                     |                     |                             |
| <b>Assets</b>   |                           |                     |                     |                             |
| Cash and Cash Equivalents in Segregated Accounts        | \$ 262,520                | \$ 836,721          | \$ 800,850          | \$ 298,391                  |
| <b>Total Assets</b>                                     | <b>\$ 262,520</b>         | <b>\$ 836,721</b>   | <b>\$ 800,850</b>   | <b>\$ 298,391</b>           |
| <b>Liabilities</b>                                      |                           |                     |                     |                             |
| Deposits Held in Custody for Others                     | \$ 262,520                | \$ 836,721          | \$ 800,850          | \$ 298,391                  |
| <b>Total Liabilities</b>                                | <b>\$ 262,520</b>         | <b>\$ 836,721</b>   | <b>\$ 800,850</b>   | <b>\$ 298,391</b>           |
| <b>BENEFIT AMERICA FLEX PLAN</b>                        |                           |                     |                     |                             |
| <b>Assets</b>   |                           |                     |                     |                             |
| Equity in Pooled Cash, Cash Equivalent and Investments  | \$ 151,222                | \$ 11,853           | \$ -                | \$ 163,075                  |
| <b>Total Assets</b>                                     | <b>\$ 151,222</b>         | <b>\$ 11,853</b>    | <b>\$ -</b>         | <b>\$ 163,075</b>           |
| <b>Liabilities</b>                                      |                           |                     |                     |                             |
| Undistributed Monies                                    | \$ 151,222                | \$ 11,853           | \$ -                | \$ 163,075                  |
| <b>Total Liabilities</b>                                | <b>\$ 151,222</b>         | <b>\$ 11,853</b>    | <b>\$ -</b>         | <b>\$ 163,075</b>           |
| <b>U-TRUST</b>  |                           |                     |                     |                             |
| <b>Assets</b>   |                           |                     |                     |                             |
| Equity in Pooled Cash, Cash Equivalent and Investments  | \$ 1,333,434              | 674,282             | \$ 511,481          | \$ 1,496,235                |
| <b>Total Assets</b>                                     | <b>\$ 1,333,434</b>       | <b>\$ 674,282</b>   | <b>\$ 511,481</b>   | <b>\$ 1,496,235</b>         |
| <b>Liabilities</b>                                      |                           |                     |                     |                             |
| Deposits Held in Custody for Others                     | \$ 1,333,434              | \$ 674,282          | \$ 511,481          | \$ 1,496,235                |
| <b>Total Liabilities</b>                                | <b>\$ 1,333,434</b>       | <b>\$ 674,282</b>   | <b>\$ 511,481</b>   | <b>\$ 1,496,235</b>         |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*Fiduciary Funds (continued)*  
For the Year Ended December 31, 2017

|  | Balance<br>1/1/17 | Additions           | Reductions          | Balance<br>12/31/17 |
|--|-------------------|---------------------|---------------------|---------------------|
| <b>OHIO TRUST FUND</b>                                     |                   |                     |                     |                     |
| <b>Assets</b>  |                   |                     |                     |                     |
| Equity in Pooled Cash,<br>Cash Equivalent and Investments  | \$ 365,086        | \$ 1,274,724        | \$ 1,291,921        | \$ 347,889          |
| <b>Total Assets</b>  | <b>\$ 365,086</b> | <b>\$ 1,274,724</b> | <b>\$ 1,291,921</b> | <b>\$ 347,889</b>   |
| <b>Liabilities</b>   |                   |                     |                     |                     |
| Undistributed Monies                                       | \$ 365,086        | \$ 1,274,724        | \$ 1,291,921        | \$ 347,889          |
| <b>Total Liabilities</b>                                   | <b>\$ 365,086</b> | <b>\$ 1,274,724</b> | <b>\$ 1,291,921</b> | <b>\$ 347,889</b>   |
| <b>HB562</b>   |                   |                     |                     |                     |
| <b>Assets</b>  |                   |                     |                     |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 62,718         | \$ 5,627            | \$ -                | \$ 68,345           |
| <b>Total Assets</b>  | <b>\$ 62,718</b>  | <b>\$ 5,627</b>     | <b>\$ -</b>         | <b>\$ 68,345</b>    |
| <b>Liabilities</b>   |                   |                     |                     |                     |
| Undistributed Monies                                       | \$ 62,718         | \$ 5,627            | \$ -                | \$ 68,345           |
| <b>Total Liabilities</b>                                   | <b>\$ 62,718</b>  | <b>\$ 5,627</b>     | <b>\$ -</b>         | <b>\$ 68,345</b>    |
| <b>WEST SHORE COMMUTER RAIL</b>                            |                   |                     |                     |                     |
| <b>Assets</b>  |                   |                     |                     |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 8,724          | \$ -                | \$ -                | \$ 8,724            |
| <b>Total Assets</b>  | <b>\$ 8,724</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 8,724</b>     |
| <b>Liabilities</b>   |                   |                     |                     |                     |
| Deposits Held in Custody for Others                        | \$ 8,724          | \$ -                | \$ -                | \$ 8,724            |
| <b>Total Liabilities</b>                                   | <b>\$ 8,724</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 8,724</b>     |
| <b>SOLID WASTE CONSORTIUM</b>                              |                   |                     |                     |                     |
| <b>Assets</b>  |                   |                     |                     |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 54,014         | \$ 72,403           | \$ 23,981           | \$ 102,436          |
| <b>Total Assets</b>  | <b>\$ 54,014</b>  | <b>\$ 72,403</b>    | <b>\$ 23,981</b>    | <b>\$ 102,436</b>   |
| <b>Liabilities</b>   |                   |                     |                     |                     |
| Deposits Held in Custody for Others                        | \$ 54,014         | \$ 72,403           | \$ 23,981           | \$ 102,436          |
| <b>Total Liabilities</b>                                   | <b>\$ 54,014</b>  | <b>\$ 72,403</b>    | <b>\$ 23,981</b>    | <b>\$ 102,436</b>   |
| <b>SEX OFFENDER REGISTRATION</b>                           |                   |                     |                     |                     |
| <b>Assets</b>  |                   |                     |                     |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 100            | \$ 800              | \$ 700              | \$ 200              |
| <b>Total Assets</b>  | <b>\$ 100</b>     | <b>\$ 800</b>       | <b>\$ 700</b>       | <b>\$ 200</b>       |
| <b>Liabilities</b>   |                   |                     |                     |                     |
| Undistributed Monies                                       | \$ 100            | \$ 800              | \$ 700              | \$ 200              |
| <b>Total Liabilities</b>                                   | <b>\$ 100</b>     | <b>\$ 800</b>       | <b>\$ 700</b>       | <b>\$ 200</b>       |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*Fiduciary Funds (continued)*  
For the Year Ended December 31, 2017

|  | <u>Balance<br/>1/1/17</u> | <u>Additions</u>        | <u>Reductions</u>       | <u>Balance<br/>12/31/17</u> |
|--|---------------------------|-------------------------|-------------------------|-----------------------------|
| <b>ALL AGENCY FUNDS</b>                                    |                           |                         |                         |                             |
| <b>Assets</b>  |                           |                         |                         |                             |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 26,758,756             | \$ 951,150,567          | \$ 947,044,098          | \$ 30,865,225               |
| Cash and Cash Equivalents in<br>Segregated Accounts        | 5,871,728                 | 59,346,187              | 60,309,089              | 4,908,826                   |
| Receivables:   |                           |                         |                         |                             |
| Property and Other Taxes                                   | 403,136,344               | 408,116,859             | 403,136,344             | 408,116,859                 |
| Special Assessments  | 38,341,200                | 44,352,293              | 38,341,200              | 44,352,293                  |
| Intergovernmental  | 21,844,263                | 21,654,791              | 21,844,263              | 21,654,791                  |
| <b>Total Assets</b>  | <b>\$ 495,952,291</b>     | <b>\$ 1,484,620,697</b> | <b>\$ 1,470,674,994</b> | <b>\$ 509,897,994</b>       |
| <b>Liabilities</b>   |                           |                         |                         |                             |
| Local Government Taxes Payable                             | \$ 9,653,377              | \$ 9,754,759            | \$ 9,651,944            | \$ 9,756,192                |
| Intergovernmental Payable                                  | 5,367,147                 | 4,177,907               | 5,278,647               | 4,266,407                   |
| Undistributed Monies                                       | 467,578,416               | 1,440,077,879           | 1,423,433,464           | 484,222,831                 |
| Deposits Held in Custody for Others                        | 13,353,351                | 30,609,697              | 32,310,484              | 11,652,564                  |
| <b>Total Liabilities</b>                                   | <b>\$ 495,952,291</b>     | <b>\$ 1,484,620,242</b> | <b>\$ 1,470,674,539</b> | <b>\$ 509,897,994</b>       |







# *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.

| <b><u>Contents</u></b>   | <b><u>Page(s)</u></b> |
|--|-----------------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.  | <b>S1 - S5</b>        |
| <b>Revenue Capacity</b><br>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.  | <b>S6 - S11</b>       |
| <b>Debt Capacity</b><br>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.  | <b>S12 - S14</b>      |
| <b>Economic and Demographic Information</b><br>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. | <b>S15 - S16</b>      |
| <b>Operating Information</b><br>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.   | <b>S17 - S23</b>      |

**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)*

|   | 2008           | 2009           | 2010           | 2011           | 2012           | 2013           | 2014           | 2015           | 2016           | 2017           |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Governmental Activities:</b>                   |                |                |                |                |                |                |                |                |                |                |
| Net Investment in Capital Assets                  | \$ 109,793,906 | \$ 110,847,774 | \$ 109,806,034 | \$ 108,122,863 | \$ 102,255,536 | \$ 108,672,349 | \$ 113,941,696 | \$ 111,092,934 | \$ 105,815,672 | \$ 96,998,285  |
| Restricted for:                                   |                |                |                |                |                |                |                |                |                |                |
| Judicial Programs and Services                    | -              | -              | -              | -              | 2,988,625      | 2,135,239      | 2,289,205      | 2,800,526      | 4,687,305      | 5,146,929      |
| Public Safety Programs and Services               | -              | -              | -              | -              | 13,323,550     | 11,970,108     | 12,001,990     | 12,756,289     | 12,513,611     | 13,909,139     |
| Health Programs and Services                      | -              | -              | -              | -              | 43,188,571     | 46,417,771     | 47,009,786     | 48,234,360     | 54,375,815     | 53,786,632     |
| Human Service Programs and Services               | -              | -              | -              | -              | 24,833,036     | 29,428,680     | 27,204,719     | 38,560,908     | 43,647,623     | 49,093,761     |
| Community and Economic Development and Assistance | -              | -              | -              | -              | 4,600,020      | 2,127,050      | 2,755,617      | 3,089,684      | 2,618,259      | 1,126,731      |
| Real Estate Assessment                            | -              | -              | -              | -              | 5,892,144      | 6,091,617      | 4,765,767      | 5,414,561      | 5,833,500      | 5,734,172      |
| Highways, Streets, Roads and Bridges              | 2,062,321      | 1,242,279      | 2,724,707      | 2,174,143      | 2,578,514      | 2,091,558      | 2,153,979      | 1,529,020      | 1,433,725      | 2,105,179      |
| Justice Center                                    | 1,582,190      | 277,762        | 277,762        | 277,762        | -              | -              | -              | -              | -              | -              |
| Sewer Projects                                    | 910,092        | 667,886        | 12,075         | 12,075         | -              | -              | -              | -              | -              | -              |
| Capital Projects                                  | 1,731,584      | 1,747,699      | 1,086,800      | 500,448        | 3,666,232      | 2,420,331      | 2,210,523      | 3,194,916      | 3,335,710      | 3,003,683      |
| Debt Service                                      | -              | -              | -              | -              | 2,731,132      | 3,196,033      | 2,767,438      | 2,835,919      | 2,435,180      | 2,164,158      |
| Other Purposes                                    | 79,121,950     | 93,187,947     | 98,159,387     | 93,729,369     | 827,111        | 712,739        | 677,835        | 756,826        | 928,020        | 1,211,008      |
| Unrestricted                                      | 35,927,018     | 20,636,108     | 22,249,570     | 30,662,693     | 29,504,947     | 27,878,992     | (46,643,448)   | (39,085,563)   | (45,432,069)   | (48,819,310)   |
| Total Governmental Activities Net Position        | \$ 231,129,061 | \$ 228,607,455 | \$ 234,316,335 | \$ 235,479,353 | \$ 236,389,418 | \$ 243,142,467 | \$ 171,135,107 | \$ 191,180,380 | \$ 192,192,351 | \$ 185,460,367 |
| <b>Business-type Activities:</b>                  |                |                |                |                |                |                |                |                |                |                |
| Net Investment in Capital Assets                  | \$ 22,698,475  | \$ 21,465,218  | \$ 21,162,617  | \$ 21,375,038  | \$ 22,627,900  | \$ 21,096,593  | \$ 18,019,401  | \$ 21,333,317  | \$ 20,041,604  | \$ 22,048,846  |
| Unrestricted (Deficit)                            | (162,598)      | 892,526        | 544,431        | 4,763,708      | 5,072,615      | 4,989,694      | 8,038,963      | 5,267,618      | 5,507,709      | 3,674,938      |
| Total Business-type Activities Net Position       | \$ 22,535,877  | \$ 22,357,744  | \$ 21,707,048  | \$ 26,138,746  | \$ 27,700,515  | \$ 26,086,287  | \$ 26,058,364  | \$ 26,600,935  | \$ 25,549,313  | \$ 25,723,784  |
| <b>Primary Government:</b>                        |                |                |                |                |                |                |                |                |                |                |
| Net Investment in Capital Assets                  | \$ 132,492,381 | \$ 132,312,992 | \$ 130,968,651 | \$ 129,497,901 | \$ 124,883,436 | \$ 129,768,942 | \$ 131,961,097 | \$ 132,426,251 | \$ 125,857,276 | \$ 119,047,131 |
| Restricted  | 85,408,137     | 97,123,573     | 102,260,731    | 96,693,797     | 104,628,935    | 106,591,126    | 103,836,859    | 119,173,009    | 131,808,748    | 137,281,392    |
| Unrestricted                                      | 35,764,420     | 21,528,634     | 22,794,001     | 35,426,401     | 34,577,562     | 32,868,686     | (38,604,485)   | (33,817,945)   | (39,924,360)   | (45,144,372)   |
| Total Primary Government Net Position             | \$ 253,664,938 | \$ 250,965,199 | \$ 256,023,383 | \$ 261,618,099 | \$ 264,089,933 | \$ 269,228,754 | \$ 197,193,471 | \$ 217,781,315 | \$ 217,741,664 | \$ 211,184,151 |

**Source:** Lorain County Financial Statements

**Note:** Due to the implementation of GASB 68 in fiscal year 2014 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable.

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

|   | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Expenses</b>                                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental Activities:                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| General Government:                                   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                             | \$ 34,416,356         | \$ 32,640,759         | \$ 35,430,144         | \$ 31,020,810         | \$ 31,765,473         | \$ 35,850,899         | \$ 33,029,716         | \$ 31,002,765         | \$ 35,807,507         | \$ 38,495,831         |
| Judicial  | 20,697,509            | 19,493,086            | 18,903,502            | 19,784,105            | 20,293,911            | 19,746,040            | 21,268,984            | 20,410,622            | 22,525,868            | 21,741,133            |
| Public Safety   | 26,800,174            | 25,190,123            | 28,122,593            | 28,659,625            | 25,379,907            | 26,526,403            | 27,068,208            | 26,955,407            | 31,666,302            | 30,297,926            |
| Public Works  | 13,425,334            | 12,397,530            | 18,286,540            | 14,726,041            | 16,268,488            | 13,913,550            | 15,679,967            | 13,682,460            | 23,888,422            | 15,015,191            |
| Health  | 49,969,745            | 47,662,564            | 44,923,883            | 47,985,113            | 38,297,554            | 30,665,425            | 26,278,715            | 25,028,420            | 21,959,238            | 22,247,885            |
| Human Services  | 90,381,231            | 90,512,196            | 75,143,365            | 64,476,511            | 65,801,886            | 64,550,241            | 70,637,794            | 69,925,747            | 73,733,078            | 91,205,152            |
| Economic Development & Assistance                     | 532,681               | 408,312               | 1,323,316             | 446,951               | 2,551,169             | 1,495,348             | 1,754,430             | 1,311,000             | 2,105,865             | 2,211,969             |
| Interest on Long-term Debt                            | 1,995,060             | 1,588,641             | 1,834,661             | 1,366,773             | 1,536,567             | 1,210,815             | 1,242,572             | 921,083               | 923,014               | 861,307               |
| <b>Total Governmental Activities Expenses</b>         | <b>238,218,090</b>    | <b>229,893,211</b>    | <b>223,968,004</b>    | <b>208,465,929</b>    | <b>201,894,955</b>    | <b>193,958,721</b>    | <b>196,960,386</b>    | <b>189,237,504</b>    | <b>212,609,294</b>    | <b>222,076,394</b>    |
| Business-type Activities:                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Sewer System  | 1,591,652             | 1,518,223             | 1,968,901             | 1,273,644             | 1,728,987             | 1,948,519             | 2,377,196             | 2,331,787             | 2,845,101             | 2,850,438             |
| Lorain County Regional Airport                        | 659,923               | 665,371               | 626,738               | 708,591               | 657,095               | 625,938               | 642,260               | 606,281               | 615,827               | 593,992               |
| Lorain County Transit                                 | 4,599,558             | 4,580,749             | 1,682,738             | 1,369,986             | 2,123,399             | 1,441,738             | 1,386,409             | 1,274,368             | 1,749,916             | 1,977,269             |
| <b>Total Business-type Activities Expenses</b>        | <b>6,851,133</b>      | <b>6,764,343</b>      | <b>4,278,377</b>      | <b>3,352,221</b>      | <b>4,509,481</b>      | <b>4,016,195</b>      | <b>4,405,865</b>      | <b>4,212,436</b>      | <b>5,210,844</b>      | <b>5,421,699</b>      |
| <b>Total Primary Government Expenses</b>              | <b>\$ 245,069,223</b> | <b>\$ 236,657,554</b> | <b>\$ 228,246,381</b> | <b>\$ 211,818,150</b> | <b>\$ 206,404,436</b> | <b>\$ 197,974,916</b> | <b>\$ 201,366,251</b> | <b>\$ 193,449,940</b> | <b>\$ 217,820,138</b> | <b>\$ 227,498,093</b> |
| <b>Program Revenues</b>                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental Activities:                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Charges for Services                                  | \$ 20,626,581         | \$ 20,645,348         | \$ 21,572,885         | \$ 23,140,990         | \$ 23,701,217         | \$ 21,679,847         | \$ 20,968,382         | \$ 20,921,629         | \$ 22,632,936         | \$ 24,646,611         |
| General Government:                                   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                             | 3,564,425             | 3,663,986             | 5,404,955             | 5,028,033             | 3,857,389             | 3,159,429             | 2,711,105             | 2,748,544             | 3,132,450             | 2,781,060             |
| Judicial  | 2,856,328             | 2,444,325             | 2,566,968             | 2,524,356             | 2,523,568             | 2,336,931             | 1,907,824             | 1,983,553             | 2,403,714             | 2,178,271             |
| Public Safety   | 572,190               | 451,711               | 508,071               | 385,515               | 362,811               | 344,532               | 317,419               | 379,158               | 799,025               | 539,614               |
| Public Works  | 8,789,572             | 8,623,772             | 8,994,046             | 8,779,412             | 8,040,400             | 6,932,513             | 6,170,416             | 5,882,948             | 3,336,772             | 2,557,178             |
| Health  | 2,328,786             | 2,465,634             | 2,311,507             | 2,066,439             | 2,193,516             | 2,387,342             | 2,684,331             | 2,924,711             | 2,571,809             | 2,359,246             |
| Human Services  | -                     | -                     | 7,627                 | 66,788                | -                     | -                     | -                     | -                     | -                     | -                     |
| Economic Development & Assistance                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| Operating Grants and Contributions                    | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| General Government:                                   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                             | 784,476               | 531,527               | 675,398               | 542,344               | 723,136               | 364,450               | 988,891               | 1,225,813             | 59,760                | 1,288,255             |
| Judicial  | -                     | 131,162               | 211,430               | 803,831               | 2,056,464             | 1,442,432             | 923,681               | 483,393               | 1,705,898             | 625,706               |
| Public Safety   | 2,191,905             | 2,781,916             | 2,776,072             | 2,849,409             | 4,048,968             | 1,959,830             | 2,376,611             | 2,396,201             | 2,456,468             | 3,897,001             |
| Public Works  | 7,430,301             | 7,231,493             | 6,890,389             | 7,002,287             | 7,244,100             | 6,651,069             | 6,903,330             | 7,377,879             | 7,416,319             | 7,422,025             |
| Health  | 25,841,710            | 24,649,905            | 23,270,169            | 23,742,462            | 15,714,840            | 11,452,775            | 9,031,640             | 8,053,581             | 9,065,978             | 6,657,513             |
| Human Services  | 64,364,398            | 52,712,656            | 46,271,972            | 34,729,898            | 36,431,661            | 41,020,494            | 32,407,556            | 50,230,703            | 42,707,942            | 42,776,658            |
| Economic Development & Assistance                     | -                     | 480,625               | 2,947,306             | 2,641,781             | 1,636,472             | 383,591               | 1,916,408             | 2,635,372             | 1,569,543             | -                     |
| Capital Grants and Contributions                      | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| General Government:                                   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                             | 284,540               | 3,987,323             | 10,421,442            | 6,083,767             | 6,623,743             | 11,825,616            | 6,760,634             | 4,891,159             | 9,284,181             | 2,367,785             |
| Public Safety   | 382,000               | 449,014               | 883,964               | 1,088,065             | 730,293               | 763,332               | 814,059               | 449,500               | 447,525               | 501,886               |
| Public Works  | 408,750               | 449,014               | 883,964               | 1,088,065             | 730,293               | 763,332               | 814,059               | 449,500               | 447,525               | 501,886               |
| <b>Total Governmental Activities Program Revenues</b> | <b>140,425,962</b>    | <b>131,250,397</b>    | <b>135,714,201</b>    | <b>121,475,377</b>    | <b>115,888,578</b>    | <b>112,704,183</b>    | <b>96,882,287</b>     | <b>112,663,670</b>    | <b>109,590,320</b>    | <b>100,598,809</b>    |

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

|   | 2008                   | 2009                   | 2010                   | 2011                   | 2012                   | 2013                   | 2014                    | 2015                   | 2016                    | 2017                    |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| <i>(continued)</i>  |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| <b>Business-type Activities:</b>                          |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Charges for Services                                      |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Sewer System  | 1,245,593              | 852,252                | 2,333,165              | 4,922,570              | 2,124,426              | 1,464,071              | 1,995,974               | 2,522,684              | 3,025,143               | 2,402,925               |
| Lorain County Regional Airport                            | 138,664                | 124,904                | 197,095                | 204,564                | 216,845                | 68,679                 | 70,412                  | 68,394                 | 64,291                  | 73,170                  |
| Lorain County Transit                                     | 695,808                | 612,089                | 162,211                | 146,935                | 142,331                | 194,053                | 150,442                 | 135,695                | 250,754                 | 527,714                 |
| Operating Grants and Contributions                        |                        | 4,502                  | -                      | -                      | -                      | -                      | -                       | -                      | -                       | -                       |
| Lorain County Regional Airport                            | 100,511                |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Lorain County Transit                                     | 2,539,367              | 3,910,687              |                        |                        | 4,136,675              | 386,146                |                         |                        |                         | 1,010,600               |
| Capital Grants and Contributions                          |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Sewer System  | -                      | -                      | -                      | 64,653                 | 36,384                 | 44,326                 | 97,449                  | -                      | 20,598                  | 30,635                  |
| Lorain County Regional Airport                            | -                      | -                      | -                      | 109,464                | 782,583                | -                      | 176,400                 | 1,006,275              | 36,663                  | 893,232                 |
| Lorain County Transit                                     | -                      | -                      | 1,039,662              | 990,664                | -                      | -                      | 1,389,553               | -                      | -                       | -                       |
| <b>Total Business-type Activities Program Revenues</b>    | <b>4,719,943</b>       | <b>5,504,434</b>       | <b>3,732,133</b>       | <b>6,438,850</b>       | <b>7,439,244</b>       | <b>2,157,275</b>       | <b>3,880,230</b>        | <b>3,733,048</b>       | <b>3,397,449</b>        | <b>4,938,276</b>        |
| <b>Total Primary Government Program Revenues</b>          | <b>\$ 145,145,905</b>  | <b>\$ 136,754,831</b>  | <b>\$ 139,446,334</b>  | <b>\$ 127,914,227</b>  | <b>\$ 123,327,822</b>  | <b>\$ 114,861,458</b>  | <b>\$ 100,762,517</b>   | <b>\$ 116,396,718</b>  | <b>\$ 112,987,769</b>   | <b>\$ 105,537,085</b>   |
| <b>Net (Expense)/Revenue</b>                              |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Governmental Activities                                   | (97,792,128)           | (98,642,814)           | (88,253,803)           | (86,990,552)           | (86,006,377)           | (81,254,538)           | (100,078,099)           | (76,573,834)           | (103,018,974)           | (121,477,585)           |
| Business-type Activities                                  | (2,131,190)            | (1,259,909)            | (546,244)              | 3,086,629              | 2,929,763              | (1,858,920)            | (525,635)               | (479,388)              | (1,813,395)             | (483,423)               |
| <b>Total Primary Government Net (Expense)/Revenue</b>     | <b>\$ (99,923,318)</b> | <b>\$ (99,902,723)</b> | <b>\$ (88,800,047)</b> | <b>\$ (83,903,923)</b> | <b>\$ (83,076,614)</b> | <b>\$ (83,113,458)</b> | <b>\$ (100,603,734)</b> | <b>\$ (77,053,222)</b> | <b>\$ (104,832,369)</b> | <b>\$ (121,961,008)</b> |
| <b>General Revenues and Other Changes in Net Position</b> |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Governmental Activities:                                  |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Property Taxes  | \$ 45,261,842          | \$ 45,366,966          | \$ 44,989,392          | \$ 45,976,340          | \$ 46,009,360          | \$ 44,167,489          | \$ 47,928,188           | \$ 48,263,626          | \$ 51,653,936           | \$ 52,476,224           |
| Sales Tax   | 22,873,862             | 30,262,477             | 26,902,969             | 23,604,815             | 24,629,684             | 25,911,788             | 27,539,424              | 29,169,466             | 29,649,092              | 35,948,562              |
| Intergovernmental Revenue                                 | 11,496,091             | 15,559,362             | 16,197,866             | 15,217,298             | 11,510,109             | 14,082,346             | 12,755,408              | 14,386,996             | 14,689,085              | 13,889,467              |
| not Restricted to Specific Programs                       | 5,941,465              | 1,779,285              | 2,078,700              | 1,665,961              | 1,278,699              | 201,780                | 1,930,141               | 1,036,624              | 1,140,330               | 729,831                 |
| Investment Income   | 1,705,814              | 2,051,351              | 3,022,217              | 1,987,056              | 2,203,439              | 3,744,184              | 4,598,201               | 4,012,395              | 7,094,102               | 11,900,317              |
| Other Income  | (726,463)              | (600,000)              | 900,000                | (150,000)              | (100,000)              | (100,000)              | (400,000)               | (250,000)              | (195,600)               | (198,800)               |
| Transfers   | 86,552,611             | 94,419,441             | 94,091,144             | 88,301,470             | 85,531,291             | 88,007,587             | 94,351,362              | 96,619,107             | 104,030,945             | 114,745,601             |
| <b>Total Governmental Activities</b>                      | <b>\$ 167,311,673</b>  | <b>\$ 175,387,811</b>  | <b>\$ 175,074,312</b>  | <b>\$ 174,033,974</b>  | <b>\$ 169,639,985</b>  | <b>\$ 177,274,310</b>  | <b>\$ 174,907,123</b>   | <b>\$ 178,362,119</b>  | <b>\$ 181,177,008</b>   | <b>\$ 185,948,605</b>   |
| Business-type Activities:                                 |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Intergovernmental Revenue                                 |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| not Restricted to Specific Programs                       |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Other Income  | 24,360                 | 481,776                | 795,548                | 10,165                 | 64,560                 | 144,692                | 325,786                 | 670,362                | 468,593                 | 459,094                 |
| Transfers/Capital Contribution                            | 1,042,800              | 600,000                | (900,000)              | 150,000                | 100,000                | 100,000                | 400,000                 | 250,000                | 195,600                 | 198,800                 |
| <b>Total Business-type Activities</b>                     | <b>1,067,160</b>       | <b>1,081,776</b>       | <b>(104,452)</b>       | <b>160,165</b>         | <b>164,560</b>         | <b>244,692</b>         | <b>725,786</b>          | <b>1,021,959</b>       | <b>761,773</b>          | <b>657,894</b>          |
| <b>Total Primary Government</b>                           | <b>87,619,771</b>      | <b>95,501,217</b>      | <b>93,986,692</b>      | <b>88,461,635</b>      | <b>85,695,851</b>      | <b>88,252,279</b>      | <b>95,077,148</b>       | <b>97,641,066</b>      | <b>104,792,718</b>      | <b>115,403,495</b>      |
| <b>Change in Net Position</b>                             |                        |                        |                        |                        |                        |                        |                         |                        |                         |                         |
| Governmental Activities                                   | (11,239,517)           | (4,223,373)            | 5,837,341              | 1,310,918              | (475,086)              | 6,753,049              | (5,726,737)             | 20,045,273             | 1,011,971               | (6,731,984)             |
| Business-type Activities                                  | (1,064,030)            | (178,133)              | (650,696)              | 3,246,794              | 3,094,323              | (1,614,228)            | 200,151                 | 542,571                | (1,051,622)             | 174,471                 |
| <b>Total Primary Government Change in Net Position</b>    | <b>\$ (12,303,547)</b> | <b>\$ (4,401,506)</b>  | <b>\$ 5,186,645</b>    | <b>\$ 4,557,712</b>    | <b>\$ 2,619,237</b>    | <b>\$ 5,138,821</b>    | <b>\$ (5,526,586)</b>   | <b>\$ 20,587,844</b>   | <b>\$ (39,651)</b>      | <b>\$ (6,557,513)</b>   |

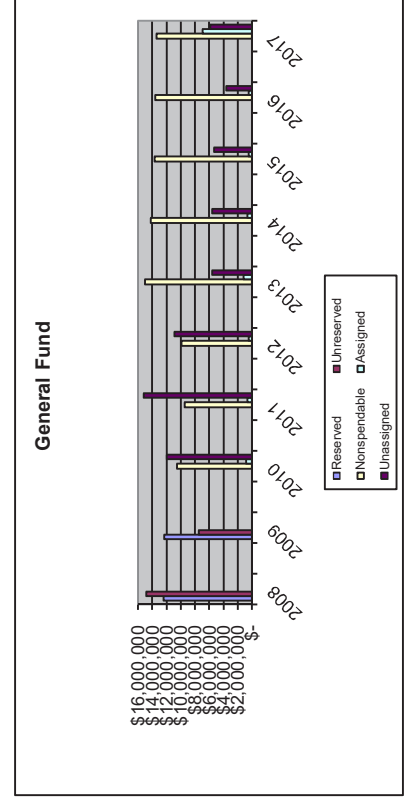
**Source:** Lorain County Financial Statements

**Note:** The County implemented GASB 68 in fiscal year 2015. Information is unavailable to restate prior year amounts.

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

|   | 2008                 | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>General Fund</b>                       |                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Reserved                                  | \$ 12,420,378        | \$ 12,326,596         | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Unreserved                                | 14,835,997           | 7,475,323             | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| <b>GASB 54 Implementation</b>             |                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Nonspendable                              | -                    | -                     | 10,510,986            | 9,473,613             | 9,906,178             | 15,047,653            | 14,199,577            | 13,681,710            | 13,596,132            | 13,375,541            |
| Assigned                                  | -                    | -                     | 844,676               | 634,441               | 483,766               | 1,198,153             | 611,743               | 414,491               | 455,987               | 6,905,088             |
| Unassigned                                | -                    | -                     | 11,920,289            | 15,180,966            | 10,873,354            | 5,588,051             | 5,604,980             | 5,290,935             | 3,560,709             | 5,852,057             |
| <b>Total General Fund</b>                 | <b>27,256,375</b>    | <b>19,801,919</b>     | <b>23,275,951</b>     | <b>25,289,020</b>     | <b>21,263,298</b>     | <b>21,833,857</b>     | <b>20,416,300</b>     | <b>19,387,136</b>     | <b>17,612,828</b>     | <b>26,132,686</b>     |
| <b>All Other Governmental Funds</b>       |                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Reserved                                  | 5,534,114            | 8,439,557             | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| Unreserved Reported in:                   |                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Special Revenue Funds                     | 76,559,825           | 88,052,583            | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| Debt Service Funds                        | (1,209,806)          | (5,155,129)           | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| Capital Projects Funds                    | (9,005,126)          | (9,399,861)           | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| <b>GASB 54 Implementation</b>             |                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Nonspendable                              | -                    | -                     | 1,845,538             | 1,612,933             | 1,578,844             | 1,139,754             | 1,123,748             | 1,332,658             | 949,212               | 1,224,482             |
| Restricted                                | -                    | -                     | 97,305,861            | 92,044,343            | 89,236,037            | 89,996,284            | 93,138,692            | 99,983,819            | 110,813,952           | 118,692,988           |
| Committed                                 | -                    | -                     | 3,424,629             | 2,689,115             | 2,905,972             | 1,814,945             | 917,079               | 314,341               | 239,927               | 243,326               |
| Assigned                                  | -                    | -                     | -                     | -                     | -                     | 32,517                | 42,678                | 41,583                | -                     | -                     |
| Unassigned (Deficit)                      | -                    | -                     | (14,919,946)          | (15,122,484)          | (9,464,709)           | (11,214,986)          | (14,206,223)          | (15,546,884)          | (17,257,458)          | (18,183,944)          |
| <b>Total All Other Governmental Funds</b> | <b>71,879,007</b>    | <b>81,937,150</b>     | <b>87,656,082</b>     | <b>81,223,907</b>     | <b>84,256,144</b>     | <b>81,768,514</b>     | <b>81,015,974</b>     | <b>86,125,517</b>     | <b>94,745,633</b>     | <b>101,976,852</b>    |
| <b>Total Governmental Funds</b>           | <b>\$ 99,135,382</b> | <b>\$ 101,739,069</b> | <b>\$ 110,932,033</b> | <b>\$ 106,512,927</b> | <b>\$ 105,519,442</b> | <b>\$ 103,602,371</b> | <b>\$ 101,432,274</b> | <b>\$ 105,512,653</b> | <b>\$ 112,358,461</b> | <b>\$ 128,109,538</b> |

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)*

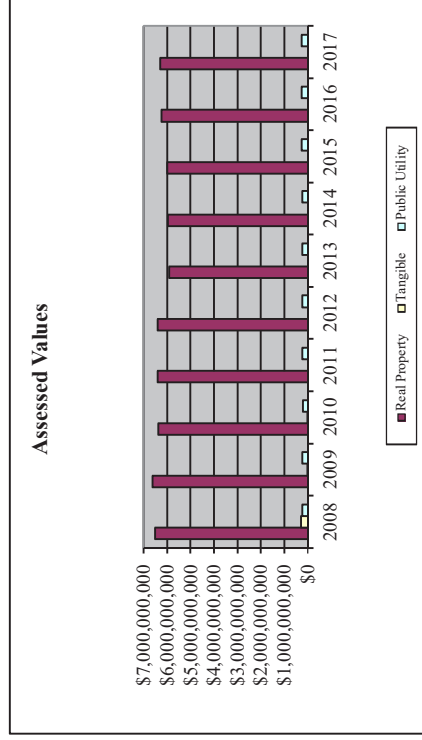
|   | 2008                   | 2009                | 2010                | 2011                  | 2012                | 2013                  | 2014                  | 2015                | 2016                | 2017                 |
|---|------------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|----------------------|
| <b>Revenues</b>   |                        |                     |                     |                       |                     |                       |                       |                     |                     |                      |
| Property Taxes  | \$ 46,399,167          | \$ 45,366,966       | \$ 44,989,392       | \$ 45,976,340         | \$ 46,009,360       | \$ 44,167,489         | \$ 47,928,108         | \$ 48,263,626       | \$ 51,653,936       | \$ 52,476,224        |
| Sales Tax   | 22,873,860             | 30,262,477          | 26,902,969          | 23,604,815            | 24,629,684          | 25,911,788            | 27,539,424            | 29,169,467          | 29,649,092          | 35,948,562           |
| Charges for Services                                    | 17,376,725             | 17,232,553          | 18,315,674          | 17,621,682            | 17,532,175          | 16,629,886            | 17,731,776            | 16,933,115          | 15,469,143          | 14,586,444           |
| Licenses, Permits and Fees                              | 13,755,976             | 12,924,606          | 13,862,127          | 13,335,567            | 13,548,467          | 13,275,478            | 13,488,831            | 14,164,096          | 15,368,782          | 15,799,242           |
| Fines and Forfeitures                                   | 2,479,521              | 2,095,486           | 1,941,391           | 1,870,842             | 1,918,198           | 1,818,141             | 1,550,870             | 1,703,590           | 2,417,620           | 1,970,059            |
| Special Assessments                                     | 252,572                | 254,650             | 432,218             | 519,326               | 590,850             | 354,880               | 578,233               | 567,897             | 421,715             | 251,775              |
| Intergovernmental Revenue                               | 112,814,605            | 117,188,904         | 114,877,355         | 93,762,624            | 90,736,566          | 86,391,570            | 87,119,105            | 84,511,344          | 86,687,910          | 85,744,693           |
| Interest Income   | 5,941,465              | 1,779,285           | 2,078,700           | 1,665,961             | 1,278,699           | 201,780               | 1,930,141             | 1,290,551           | 1,380,129           | 1,834,831            |
| Miscellaneous Revenue                                   | 2,250,832              | 3,190,392           | 3,514,214           | 3,388,053             | 3,229,156           | 5,466,796             | 6,337,200             | 5,299,537           | 7,442,330           | 5,667,749            |
| <b>Total Revenues</b>                                   | <b>224,144,723</b>     | <b>230,295,319</b>  | <b>226,914,040</b>  | <b>201,745,210</b>    | <b>199,473,155</b>  | <b>194,217,808</b>    | <b>204,203,688</b>    | <b>201,903,223</b>  | <b>210,490,657</b>  | <b>214,279,579</b>   |
| <b>Expenditures</b>                                     |                        |                     |                     |                       |                     |                       |                       |                     |                     |                      |
| <b>Current:</b>   |                        |                     |                     |                       |                     |                       |                       |                     |                     |                      |
| General Government:                                     |                        |                     |                     |                       |                     |                       |                       |                     |                     |                      |
| Legislative and Executive                               | 33,187,329             | 28,567,485          | 25,291,962          | 27,887,835            | 29,676,996          | 28,784,310            | 31,709,484            | 31,010,051          | 32,250,342          | 31,362,457           |
| Judicial  | 17,125,290             | 16,513,753          | 17,145,948          | 16,754,595            | 16,373,669          | 16,516,947            | 17,417,556            | 17,066,457          | 17,188,329          | 17,479,665           |
| Public Safety   | 25,771,517             | 24,973,341          | 27,216,231          | 27,936,205            | 26,374,399          | 26,560,758            | 25,869,922            | 26,787,074          | 27,888,739          | 28,837,541           |
| Public Works  | 9,544,712              | 8,163,969           | 8,910,676           | 8,100,822             | 7,994,006           | 9,053,633             | 9,062,234             | 8,915,585           | 11,283,584          | 9,200,458            |
| Health  | 50,049,363             | 47,344,172          | 45,280,237          | 47,467,667            | 39,385,930          | 31,769,676            | 27,020,248            | 25,393,800          | 22,183,294          | 22,453,416           |
| Human Services  | 91,688,022             | 92,131,181          | 78,283,520          | 66,813,385            | 68,765,829          | 70,196,844            | 76,019,019            | 77,213,537          | 75,888,660          | 76,910,740           |
| Economic Development & Assistance                       | 431,020                | 399,263             | 1,388,309           | 472,661               | 2,565,388           | 1,639,266             | 1,939,132             | 1,397,157           | 2,219,531           | 2,179,076            |
| Intergovernmental                                       | 579,343                | 482,752             | 2,644,872           | 199,430               | 115,010             | 1,277                 | 987                   | 804                 | -                   | -                    |
| Debt Service:   |                        |                     |                     |                       |                     |                       |                       |                     |                     |                      |
| Principal Paid  | 2,087,678              | 2,152,722           | 2,261,639           | 2,317,088             | 2,444,396           | 1,530,000             | 1,721,621             | 1,827,566           | 1,911,071           | 1,352,368            |
| Interest Paid   | 1,995,060              | 1,568,601           | 1,879,790           | 1,362,276             | 1,526,555           | 1,232,898             | 1,249,312             | 1,155,653           | 1,164,692           | 1,075,115            |
| Capital Outlay  | 2,650,724              | 4,730,849           | 10,493,729          | 6,597,283             | 6,500,673           | 9,189,571             | 14,579,075            | 7,284,730           | 11,152,664          | 13,453,159           |
| <b>Total Expenditures</b>                               | <b>235,110,058</b>     | <b>227,028,088</b>  | <b>218,416,913</b>  | <b>205,909,247</b>    | <b>201,722,851</b>  | <b>196,475,180</b>    | <b>206,588,590</b>    | <b>198,052,414</b>  | <b>203,130,906</b>  | <b>204,303,995</b>   |
| <b>Excess of Revenues Over (Under) Expenditures</b>     | <b>(10,965,335)</b>    | <b>3,267,231</b>    | <b>8,497,127</b>    | <b>(4,164,037)</b>    | <b>(2,249,696)</b>  | <b>(2,257,372)</b>    | <b>(2,384,902)</b>    | <b>3,850,809</b>    | <b>7,359,751</b>    | <b>9,975,584</b>     |
| <b>Other Financing Sources (Uses)</b>                   |                        |                     |                     |                       |                     |                       |                       |                     |                     |                      |
| Transfers In  | 11,332,205             | 9,241,115           | 7,457,868           | 6,587,344             | 4,589,523           | 8,273,368             | 5,327,811             | 5,297,309           | 6,020,308           | 5,577,289            |
| Transfers Out   | (12,058,668)           | (9,841,115)         | (6,557,868)         | (6,737,344)           | (4,689,523)         | (8,373,368)           | (5,727,811)           | (5,547,309)         | (6,215,908)         | (5,776,089)          |
| Insurance Recoveries                                    | -                      | -                   | -                   | -                     | -                   | 382,706               | -                     | -                   | -                   | -                    |
| Payment to Refunded Bonds Escrow Agent                  | -                      | -                   | (13,418,286)        | -                     | -                   | (2,344,416)           | -                     | (2,111,463)         | -                   | -                    |
| Proceeds of Issuance of Debt                            | -                      | -                   | 13,730,000          | -                     | -                   | 2,385,000             | 200,000               | 2,273,166           | 6,060               | 5,465,000            |
| Premium (Discount) on Debt Issuance                     | -                      | 3,693               | (81,519)            | -                     | -                   | 37,088                | 40,940                | 85,901              | 53,621              | 238,113              |
| Proceeds of Sale of Bonds                               | -                      | -                   | -                   | -                     | 5,280,000           | -                     | -                     | -                   | -                   | -                    |
| <b>Total Other Financing Sources (Uses)</b>             | <b>(726,463)</b>       | <b>(596,307)</b>    | <b>1,130,195</b>    | <b>(150,000)</b>      | <b>5,180,000</b>    | <b>360,378</b>        | <b>(159,060)</b>      | <b>(2,396)</b>      | <b>(135,919)</b>    | <b>5,504,313</b>     |
| <b>Net Change in Fund Balances</b>                      | <b>\$ (11,691,798)</b> | <b>\$ 2,670,924</b> | <b>\$ 9,627,322</b> | <b>\$ (4,314,037)</b> | <b>\$ 2,930,304</b> | <b>\$ (1,896,994)</b> | <b>\$ (2,543,962)</b> | <b>\$ 3,848,413</b> | <b>\$ 7,223,832</b> | <b>\$ 15,479,897</b> |
| Debt Service as a Percentage of Noncapital Expenditures | 1.8%                   | 1.7%                | 1.9%                | 1.8%                  | 2.0%                | 1.4%                  | 1.5%                  | 1.5%                | 1.5%                | 1.3%                 |

**Source:** Lorain County Financial Statements



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

| Collection Year | Residential/Agricultural |                        | Commercial/Industrial/PU |                        | Real Property  |                        | Tangible Personal Property |                        | Public Utility Personal Property |                        | Total          |                        | Direct Tax Rate |
|-----------------|--------------------------|------------------------|--------------------------|------------------------|----------------|------------------------|----------------------------|------------------------|----------------------------------|------------------------|----------------|------------------------|-----------------|
|                 | Assessed Value           | Estimated Actual Value | Assessed Value           | Estimated Actual Value | Assessed Value | Estimated Actual Value | Assessed Value             | Estimated Actual Value | Assessed Value                   | Estimated Actual Value | Assessed Value | Estimated Actual Value |                 |
| 2008            | 5,378,352,410            | 1,145,411,920          | 18,639,326,657           | 278,161,040            | 2,713,766,244  | 242,322,740            | 275,366,750                | 7,044,248,110          | 21,628,459,651                   | 32.57%                 | 9.09           |                        |                 |
| 2009            | 5,456,205,080            | 1,164,894,920          | 18,917,428,571           | 6,541,303              | 19,822,130     | 240,743,430            | 273,572,080                | 6,868,384,733          | 19,210,822,781                   | 35.75%                 | 9.09           |                        |                 |
| 2010            | 5,200,448,840            | 1,164,313,380          | 18,185,034,914           | 6,326,859              | 13,045,070     | 213,031,650            | 242,081,420                | 6,584,120,729          | 18,440,161,404                   | 35.71%                 | 9.09           |                        |                 |
| 2011            | 5,227,270,990            | 1,182,244,310          | 18,312,900,857           | -                      | -              | 225,068,790            | 255,759,989                | 6,634,584,090          | 18,568,660,846                   | 35.73%                 | 9.09           |                        |                 |
| 2012            | 5,261,031,590            | 1,156,161,200          | 18,334,836,543           | -                      | -              | 227,164,330            | 258,141,284                | 6,644,357,120          | 18,592,977,827                   | 35.74%                 | 9.09           |                        |                 |
| 2013            | 4,794,261,510            | 1,123,303,280          | 16,907,327,971           | -                      | -              | 240,232,040            | 272,990,955                | 6,157,796,830          | 17,180,318,926                   | 35.84%                 | 9.055          |                        |                 |
| 2014            | 4,836,845,130            | 1,126,950,470          | 17,039,416,000           | -                      | -              | 233,194,810            | 264,994,102                | 6,196,990,410          | 17,304,410,102                   | 35.81%                 | 9.282          |                        |                 |
| 2015            | 4,884,546,600            | 1,112,528,710          | 17,134,500,886           | -                      | -              | 249,075,480            | 283,040,318                | 6,246,150,790          | 17,417,541,204                   | 35.86%                 | 9.282          |                        |                 |
| 2016            | 5,122,626,540            | 1,121,332,690          | 17,839,883,514           | -                      | -              | 267,129,110            | 303,555,807                | 6,511,088,340          | 18,143,439,321                   | 35.89%                 | 9.582          |                        |                 |
| 2017            | 5,172,881,880            | 1,123,530,520          | 17,989,749,714           | -                      | -              | 304,987,390            | 346,576,580                | 6,601,399,790          | 18,336,326,294                   | 36.00%                 | 9.582          |                        |                 |



Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Tangible personal property tax has been phased out by the State of Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the owner occupancy credit, non-business credit and homestead exemptions, as applicable, before being billed.

**Source:** Office of the Auditor, Lorain County, Ohio

Details regarding the County's Assessed and Estimated Actual Value of Taxable Property can be found in the notes to the financial statements.

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

|                            | <u>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> | <u>2014/2015</u> | <u>2015/2016</u> | <u>2016/2017</u> |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>COUNTY UNITS</b>        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>GENERAL FUND</b>        | 1.275            | 1.275            | 1.25             | 1.25             | 1.25             | 1.40             | 1.40             | 1.40             | 1.40             | 1.40             |
| <b>SPECIAL REVENUE</b>     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Children Services          | 1.50             | 1.50             | 1.50             | 1.50             | 1.50             | 1.50             | 1.50             | 1.50             | 1.80             | 1.80             |
| Developmental Disabilities | 3.49             | 3.49             | 3.49             | 3.49             | 3.49             | 3.49             | 3.487            | 3.487            | 3.487            | 3.487            |
| TB Clinic                  | 0.10             | 0.10             | 0.10             | 0.10             | 0.10             | 0.065            | 0.065            | 0.065            | 0.065            | 0.065            |
| Drug Enforcement           | 0.25             | 0.25             | 0.25             | 0.25             | 0.25             | 0.25             | 0.25             | 0.25             | 0.25             | 0.25             |
| 911 System                 | 0.35             | 0.35             | 0.35             | 0.35             | 0.35             | 0.35             | 0.50             | 0.50             | 0.50             | 0.50             |
| Community Mental Health    | 1.80             | 1.80             | 1.80             | 1.80             | 1.80             | 1.80             | 1.80             | 1.80             | 1.80             | 1.80             |
| Criminal Justice Services  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.08             | 0.08             | 0.08             | 0.08             |
| <b>DEBT SERVICE FUND</b>   | 0.325            | 0.325            | 0.35             | 0.35             | 0.35             | 0.20             | 0.20             | 0.20             | 0.20             | 0.20             |
| <b>AGENCY FUNDS</b>        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Metropolitan Park          | 1.30             | 1.30             | 1.30             | 1.30             | 1.30             | 1.30             | 1.30             | 1.30             | 1.60             | 1.60             |
| Lorain Community College   | 3.00             | 3.00             | 3.00             | 3.30             | 3.30             | 3.30             | 3.90             | 3.90             | 3.90             | 3.90             |
| <b>Total County Rate</b>   | <b>13.39</b>     | <b>13.39</b>     | <b>13.39</b>     | <b>13.69</b>     | <b>13.69</b>     | <b>13.655</b>    | <b>14.482</b>    | <b>14.482</b>    | <b>15.082</b>    | <b>15.082</b>    |

**OVERLAPPING RATES BY TAXING DISTRICT**

|                         | <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> | <u>2014/2015</u> | <u>2015/2016</u> | <u>2016/2017</u> |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOWNSHIPS</b>        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Anherst                 | 6.53             | 6.53             | 6.53             | 6.53             | 6.30             | 6.30             | 6.30             | 6.30             | 6.30             | 6.30             |
| Brighton                | 12.47            | 12.47            | 12.47            | 12.47            | 11.97            | 11.97            | 11.97            | 11.97            | 12.22            | 12.47            |
| Brownhelm               | 3.43             | 3.43             | 3.43             | 3.43             | 3.43             | 3.43             | 3.43             | 3.43             | 5.43             | 5.43             |
| Candlen                 | 11.80            | 8.77             | 8.77             | 8.77             | 7.58             | 8.73             | 8.73             | 8.73             | 8.73             | 8.73             |
| Carlisle                | 6.28             | 6.28             | 6.28             | 6.28             | 6.25             | 6.25             | 6.25             | 6.25             | 6.25             | 6.25             |
| Columbia                | 7.74             | 7.74             | 7.74             | 8.04             | 8.04             | 8.04             | 8.04             | 8.04             | 9.04             | 9.04             |
| Eaton                   | 5.80             | 5.80             | 5.80             | 5.80             | 5.80             | 5.80             | 5.80             | 5.80             | 5.80             | 5.80             |
| Elyria                  | 6.78             | 6.78             | 6.78             | 6.78             | 6.78             | 7.78             | 7.78             | 7.78             | 7.78             | 7.78             |
| Grafton                 | 7.76             | 7.76             | 7.76             | 7.76             | 7.76             | 7.76             | 7.76             | 7.76             | 7.76             | 7.76             |
| Henrietta               | 7.58             | 6.20             | 6.20             | 6.20             | 5.01             | 6.16             | 6.16             | 6.16             | 7.60             | 7.60             |
| Huntington              | 10.80            | 11.57            | 11.57            | 11.57            | 11.07            | 11.07            | 11.07            | 11.07            | 11.32            | 11.57            |
| Lagrange                | 6.28             | 6.28             | 7.28             | 7.08             | 7.01             | 7.01             | 7.01             | 6.21             | 6.21             | 6.21             |
| Penfield                | 9.78             | 9.78             | 9.78             | 9.78             | 9.28             | 9.28             | 9.28             | 9.28             | 9.53             | 9.78             |
| Pittsfield              | 10.10            | 8.72             | 8.72             | 8.72             | 7.50             | 8.65             | 8.65             | 8.65             | 8.90             | 8.90             |
| Rochester               | 9.37             | 8.60             | 8.60             | 8.60             | 8.18             | 8.18             | 8.18             | 8.18             | 8.18             | 8.43             |
| New Russia              | 4.97             | 3.59             | 3.59             | 3.59             | 2.40             | 3.55             | 3.55             | 3.55             | 3.55             | 3.55             |
| Sheffield               | 9.63             | 9.63             | 9.63             | 9.63             | 12.13            | 12.13            | 12.13            | 12.13            | 12.13            | 12.13            |
| Wellington              | 10.15            | 10.15            | 10.15            | 10.15            | 9.65             | 9.65             | 9.65             | 9.65             | 9.90             | 10.15            |
| <b>SCHOOL DISTRICTS</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Amherst EVSD            | 61.56            | 68.68            | 68.83            | 68.85            | 68.95            | 74.65            | 74.57            | 74.41            | 74.30            | 74.21            |
| Avon LSD                | 50.49            | 50.44            | 50.49            | 56.05            | 56.57            | 57.28            | 57.03            | 56.83            | 58.53            | 57.93            |
| Avon Lake CSD           | 65.82            | 65.69            | 67.83            | 67.69            | 68.37            | 70.03            | 77.90            | 77.37            | 75.49            | 75.21            |
| Columbia LSD            | 53.53            | 53.37            | 50.78            | 52.78            | 54.54            | 55.06            | 60.39            | 60.13            | 59.53            | 59.44            |
| Elyria CSD              | 63.30            | 63.50            | 64.32            | 69.58            | 69.73            | 71.35            | 71.47            | 71.81            | 72.28            | 76.27            |
| Firelands LSD           | 47.06            | 47.02            | 47.07            | 47.03            | 51.98            | 52.48            | 52.42            | 52.33            | 51.91            | 51.83            |
| Keystone LSD            | 49.75            | 49.60            | 49.90            | 49.83            | 50.10            | 49.82            | 49.87            | 50.24            | 58.27            | 58.39            |
| Lorain CSD              | 63.55            | 63.76            | 64.11            | 64.16            | 64.29            | 70.72            | 71.41            | 71.90            | 71.78            | 73.57            |

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

| <i>(continued)</i>                    | <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> | <u>2014/2015</u> | <u>2015/2016</u> | <u>2016/2017</u> |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Midview LSD                           | 46.45            | 46.42            | 46.56            | 47.81            | 47.80            | 48.08            | 58.74            | 58.71            | 58.18            | 57.85            |
| North Ridgeville CSD                  | 42.28            | 42.01            | 42.19            | 44.79            | 44.63            | 51.90            | 56.29            | 55.70            | 54.24            | 53.56            |
| Oberlin CSD                           | 68.27            | 55.27            | 55.27            | 60.30            | 60.30            | 60.72            | 60.68            | 61.65            | 61.55            | 61.46            |
| Sheffield-Clairview LSD               | 52.29            | 52.51            | 53.53            | 54.76            | 54.91            | 59.26            | 59.17            | 59.97            | 60.91            | 60.73            |
| Sheffield Lake CSD                    | 56.31            | 56.47            | 57.02            | 57.10            | 62.04            | 63.58            | 63.90            | 64.22            | 70.66            | 70.84            |
| Wellington EVSD                       | 31.94            | 28.00            | 28.00            | 28.00            | 33.05            | 36.97            | 36.97            | 37.02            | 36.69            | 36.56            |
| <b>OUT OF COUNTY SCHOOL DISTRICTS</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Black River LSD                       | 46.90            | 46.90            | 46.00            | 46.00            | 46.00            | 46.00            | 53.60            | 53.60            | 53.60            | 53.60            |
| Mapleton LSD                          | 48.80            | 48.30            | 48.30            | 48.50            | 48.60            | 48.60            | 48.60            | 48.40            | 48.35            | 48.30            |
| New London LSD                        | 34.75            | 34.75            | 34.30            | 34.30            | 34.25            | 34.25            | 34.25            | 34.25            | 33.85            | 33.80            |
| Olmsted Falls CSD                     | 91.80            | 91.90            | 93.00            | 101.70           | 101.60           | 102.20           | 102.20           | 102.20           | 102.20           | 100.40           |
| Strongsville CSD                      | 81.30            | 81.20            | 81.29            | 81.19            | 80.98            | 81.68            | 81.68            | 81.78            | 81.78            | 81.78            |
| Vermilion LSD                         | 69.80            | 68.67            | 69.17            | 69.17            | 69.10            | 70.345           | 70.325           | 70.275           | 70.085           | 69.955           |
| <b>JOINT VOCATIONAL SCHOOLS</b>       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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             | 3.06             | 3.05             | 3.05             | 3.05             |
| Polaris Career Center                 | 2.40             | 2.40             | 2.40             | 2.40             | 2.40             | 2.40             | 2.40             | 2.40             | 2.40             | 3.09             |
| <b>CITIES</b>                         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Amherst                               | 4.70             | 4.69             | 4.73             | 4.71             | 4.70             | 4.71             | 4.70             | 4.67             | 4.60             | 4.78             |
| Avon                                  | 9.41             | 9.26             | 9.27             | 9.26             | 9.25             | 9.23             | 9.242            | 9.15             | 9.15             | 9.15             |
| Avon Lake                             | 6.95             | 7.36             | 7.35             | 7.34             | 7.34             | 8.13             | 8.13             | 8.12             | 8.10             | 8.08             |
| Elyria                                | 5.20             | 5.20             | 6.10             | 6.10             | 6.10             | 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             | 7.66             |
| North Ridgeville                      | 11.95            | 11.71            | 11.71            | 11.71            | 11.71            | 11.71            | 11.71            | 11.71            | 12.55            | 12.35            |
| Oberlin                               | 13.83            | 15.01            | 15.37            | 15.37            | 14.49            | 14.49            | 14.49            | 14.49            | 14.49            | 14.49            |
| Sheffield Lake                        | 18.65            | 18.65            | 18.65            | 18.65            | 18.61            | 18.61            | 18.61            | 18.61            | 18.61            | 19.36            |
| <b>VILLAGES</b>                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Grafton                               | 4.76             | 4.76             | 4.76             | 4.76             | 4.76             | 4.76             | 4.76             | 4.76             | 4.76             | 4.76             |
| Kipton                                | 17.42            | 9.09             | 13.09            | 13.09            | 11.90            | 11.90            | 11.90            | 11.90            | 11.90            | 11.90            |
| Lagrange                              | 11.68            | 5.23             | 5.23             | 5.30             | 5.30             | 5.30             | 5.30             | 7.20             | 7.20             | 7.20             |
| Rochester                             | 11.90            | 9.08             | 9.08             | 9.08             | 5.50             | 5.50             | 5.50             | 5.50             | 5.50             | 5.50             |
| Sheffield                             | 3.64             | 3.64             | 3.64             | 3.64             | 3.60             | 3.35             | 3.35             | 3.35             | 3.35             | 5.35             |
| South Amherst                         | 3.14             | 3.14             | 3.14             | 3.14             | 3.14             | 3.14             | 3.14             | 3.14             | 3.14             | 3.70             |
| Wellington                            | 10.40            | 10.40            | 10.40            | 10.40            | 4.10             | 4.10             | 4.10             | 4.10             | 4.10             | 4.10             |
| <b>SPECIAL DISTRICT</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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, 2017       |   |
|---------------------------|-------------------------|---|
|                           | Assessed Value          | Percent of Real Property Assessed Value |
| Wal Mart Real Estate      | \$ 18,831,230           | 0.30%                                   |
| First Interstate Avon LTD | 18,380,030              | 0.29%                                   |
| Orion Power Midwest LP    | 17,373,350              | 0.28%                                   |
| Green Circle Growers Inc  | 10,288,350              | 0.16%                                   |
| Centro Midway LLC         | 9,308,140               | 0.15%                                   |
| Ford Motor Company        | 8,407,300               | 0.13%                                   |
| JG Avon LLC               | 7,956,080               | 0.13%                                   |
| SIR Properties Trust      | 7,671,700               | 0.12%                                   |
| Rowland Billy             | 7,579,240               | 0.12%                                   |
| AERC Avon LLC             | 6,822,430               | 0.11%                                   |
| Totals                    | <u>\$ 112,617,850</u>   | <u>1.79%</u>                            |
| Total Assessed Valuation  | <u>\$ 6,296,412,400</u> |   |

| Name of Taxpayer              | December 31, 2008       |   |
|-------------------------------|-------------------------|---|
|                               | Assessed Value          | Percent of Real Property Assessed Value |
| Orion Power Midwest LP        | \$ 18,836,350           | 0.29%                                   |
| First Interstate Avon LTD     | 17,776,050              | 0.27%                                   |
| Centro Midway LLC             | 15,708,930              | 0.24%                                   |
| Ford Motor Company            | 13,055,010              | 0.20%                                   |
| Oster Construction Inc.       | 10,726,020              | 0.16%                                   |
| Henkel Corporation            | 10,302,580              | 0.16%                                   |
| Wal Mart Real Estate          | 8,799,400               | 0.14%                                   |
| New Plan of Midway Inc        | 7,940,470               | 0.12%                                   |
| Franciscan Communities        | 7,195,020               | 0.11%                                   |
| Avon Local Board of Education | 7,140,600               | 0.11%                                   |
| Totals                        | <u>\$ 117,480,430</u>   | <u>1.80%</u>                            |
| Total Assessed Valuation      | <u>\$ 6,523,764,330</u> |   |

**Source:** Office of the Auditor, Lorain County, Ohio

**Lorain County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*Current Fiscal Period and Fiscal Period Ended Nine Years Prior*

| Name of Taxpayer              | December 31, 2017     |  |
|-------------------------------|-----------------------|--|
|                               | Assessed Value        | Percent of Public Utility Assessed Value |
| American Transmission         | \$ 96,056,910         | 31.50%                                   |
| Ohio Edison Co.               | 80,467,770            | 26.38%                                   |
| Columbia Gas of Ohio Inc      | 33,303,870            | 10.92%                                   |
| Cleveland Electric            | 25,794,160            | 8.46%                                    |
| Firstenergy Generation        | 23,071,080            | 7.56%                                    |
| Columbia Gas Transmission LLC | 17,661,930            | 5.79%                                    |
| NRG Power Midwest LP          | 16,279,550            | 5.34%                                    |
| Total                         | <u>\$ 292,635,270</u> | <u>95.95%</u>                            |
| Total Assessed Valuation      | <u>\$ 304,987,390</u> |  |

| Name of Taxpayer          | December 31, 2008     |  |
|---------------------------|-----------------------|--|
|                           | Assessed Value        | Percent of Public Utility Assessed Value |
| Orion Power               | \$ 65,678,900         | 27.10%                                   |
| Ohio Edison Co.           | 60,129,470            | 24.81%                                   |
| Firstenergy Generation    | 37,335,740            | 15.41%                                   |
| American Transmission     | 24,872,750            | 10.27%                                   |
| Cleveland Electric        | 19,996,040            | 8.25%                                    |
| Columbia Gas of Ohio      | 14,844,540            | 6.13%                                    |
| Columbia Gas Transmission | 12,852,030            | 5.30%                                    |
| Total                     | <u>\$ 235,709,470</u> | <u>97.27%</u>                            |
| Total Assessed Valuation  | <u>\$ 242,322,740</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                                  |                       | Delinquent Tax Collections (3) | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|-----------------|----------------------|-----------------------------|---|-----------------------|--------------------------------|-----------------------|--|
|                 |                      |                             | Current Tax Collections to Current Tax Levy | Total Tax Collections |                                |                       |  |
| 2008            | 51,044,871           | 48,869,957                  | 95.74%                                      | 50,764,366            | 1,894,409                      | 50,764,366            | 99.45%   |
| 2009            | 51,707,496           | 49,216,380                  | 95.18%                                      | 51,071,078            | 1,854,698                      | 51,071,078            | 98.77%   |
| 2010            | 51,500,605           | 49,317,582                  | 95.76%                                      | 51,028,337            | 1,710,755                      | 51,028,337            | 99.08%   |
| 2011            | 52,669,153           | 50,385,684                  | 95.66%                                      | 51,891,262            | 1,505,578                      | 51,891,262            | 98.52%   |
| 2012            | 52,720,910           | 50,745,778                  | 96.25%                                      | 52,250,944            | 1,505,166                      | 52,250,944            | 99.11%   |
| 2013            | 50,909,609           | 48,898,856                  | 96.05%                                      | 50,363,694            | 1,464,838                      | 50,363,694            | 98.93%   |
| 2014            | 55,041,595           | 53,065,418                  | 96.41%                                      | 54,649,649            | 1,584,231                      | 54,649,649            | 99.29%   |
| 2015            | 55,502,399           | 53,480,825                  | 96.36%                                      | 54,894,509            | 1,413,684                      | 54,894,509            | 98.90%   |
| 2016            | 58,400,475           | 56,415,918                  | 96.60%                                      | 57,502,611            | 1,086,693                      | 57,502,611            | 98.46%   |
| 2017            | 59,232,490           | 57,139,923                  | 96.47%                                      | 57,139,923            | -                              | 57,139,923            | 96.47%   |

**Source:** Office of the Auditor, Lorain County, Ohio

(1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.

(2) State reimbursements of Rollback and Homestead Exemptions are included.

(3) Delinquent tax collections have been broken out by tax year beginning with collection year 2010.

**Lorain County, Ohio**  
*Ratios of Outstanding Debt by Type*  
*Last Ten Years*

| Year | Governmental Activities  |                 |                          |                    |                    |                   |                           |                    |                    |  | Business-type Activities |                    |                    |  |            | Total Primary Government | Percentage of Personal Income (a) | Debt Per Capita (a) |
|------|--------------------------|-----------------|--------------------------|--------------------|--------------------|-------------------|---------------------------|--------------------|--------------------|--|--------------------------|--------------------|--------------------|--|------------|--------------------------|-----------------------------------|---------------------|
|      | General Obligation Bonds | Sales Tax Bonds | Special Assessment Bonds | OWDA Loans Payable | OPWC Loans Payable | SIB Loans Payable | General Obligations Bonds | OWDA Loans Payable | OPWC Loans Payable |  |                          | OWDA Loans Payable | OPWC Loans Payable |  |            |                          |                                   |                     |
| 2008 | 26,435,000               | -               | 3,781,683                | -                  | 926,918            | -                 | -                         | 821,339            | 157,527            |  |                          |                    |                    |  | 32,122,467 | 0.31%                    | 107.14                            |                     |
| 2009 | 24,595,000               | -               | 3,555,864                | 392,846            | 843,707            | -                 | 5,870,000                 | 678,603            | 152,633            |  |                          |                    |                    |  | 36,088,653 | 0.35%                    | 119.94                            |                     |
| 2010 | 24,185,000               | -               | 3,330,000                | 359,158            | 756,620            | -                 | 5,820,000                 | 528,802            | 143,410            |  |                          |                    |                    |  | 35,122,990 | 0.34%                    | 116.51                            |                     |
| 2011 | 22,195,000               | -               | 3,090,000                | 323,707            | 669,533            | -                 | 7,225,000                 | 371,584            | 134,187            |  |                          |                    |                    |  | 34,009,011 | 0.31%                    | 112.64                            |                     |
| 2012 | 20,125,000               | -               | 2,840,000                | 286,398            | 582,446            | -                 | 7,080,000                 | 206,580            | 124,964            |  |                          |                    |                    |  | 31,245,388 | 0.27%                    | 103.57                            |                     |
| 2013 | 18,985,000               | -               | 2,580,000                | 242,303            | 498,532            | -                 | 6,925,000                 | 912,976            | 115,741            |  |                          |                    |                    |  | 30,259,552 | 0.26%                    | 99.90                             |                     |
| 2014 | 17,620,000               | -               | 2,305,000                | 222,127            | 437,087            | 202,000           | 6,765,000                 | 801,082            | 106,518            |  |                          |                    |                    |  | 28,458,814 | 0.23%                    | 93.53                             |                     |
| 2015 | 16,205,000               | -               | 2,035,000                | 180,193            | 544,621            | 202,000           | 7,255,000                 | 748,266            | 97,295             |  |                          |                    |                    |  | 27,267,375 | 0.22%                    | 89.34                             |                     |
| 2016 | 14,770,000               | -               | 1,710,000                | 113,132            | 483,990            | 184,681           | 7,010,000                 | 708,843            | 88,072             |  |                          |                    |                    |  | 25,068,718 | 0.19%                    | 81.83                             |                     |
| 2017 | 16,785,000               | 2,565,000       | 1,375,000                | 65,480             | 539,067            | 160,595           | 6,760,000                 | 668,128            | 78,849             |  |                          |                    |                    |  | 28,997,119 | 0.22%                    | 94.52                             |                     |

**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 |  |                            |        |
| 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 | 301,468             | 18,440,161,404             | 30,005,000               | 296,690                       | 29,708,310   | 0.16%                      | 98.55  |
| 2011 | 301,915             | 18,568,660,846             | 29,420,000               | 451,647                       | 28,968,353   | 0.16%                      | 95.95  |
| 2012 | 301,689             | 18,592,977,827             | 27,205,000               | 651,235                       | 26,553,765   | 0.14%                      | 88.02  |
| 2013 | 302,907             | 17,180,318,926             | 25,910,000               | 799,385                       | 25,110,615   | 0.15%                      | 82.90  |
| 2014 | 304,280             | 17,304,410,102             | 24,385,000               | 880,934                       | 23,504,066   | 0.14%                      | 77.24  |
| 2015 | 305,213             | 17,417,541,204             | 23,460,000               | 1,000,857                     | 22,459,143   | 0.13%                      | 73.59  |
| 2016 | 306,365             | 18,143,439,321             | 21,780,000               | 955,032                       | 20,824,968   | 0.11%                      | 67.97  |
| 2017 | 306,781 (2)         | 18,336,326,294             | 23,545,000               | 1,087,143                     | 22,457,857   | 0.12%                      | 73.20  |

**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*

|   | 2008             | 2009             | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Assessed Valuation (a)  | \$ 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 | \$ 6,246,150,790 | \$ 6,511,088,340 | \$ 6,601,599,790 |
| Debt Limit - Assessed Value (1)                                     | \$ 174,606,203   | \$ 170,209,618   | \$ 163,103,018   | \$ 164,364,602   | \$ 164,608,928   | \$ 152,444,921   | \$ 153,424,760   | \$ 154,653,770   | \$ 161,277,209   | \$ 163,534,995   |
| Amount of Debt Applicable to Debt Limit (b)                         | 26,435,000       | 30,465,000       | 30,005,000       | 29,420,000       | 27,205,000       | 25,910,000       | 24,385,000       | 23,460,000       | 21,780,000       | 23,545,000       |
| General Obligation Bonds  | (175,218)        | (231,824)        | (296,690)        | (451,647)        | (651,235)        | (799,385)        | (880,934)        | (1,000,857)      | (955,032)        | (1,087,143)      |
| Less Debt Service Monies Available                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Amount of Debt Subject to Limit                                     | 26,259,782       | 30,233,176       | 29,708,310       | 28,968,353       | 26,553,765       | 25,110,615       | 23,504,066       | 22,459,143       | 20,824,968       | 22,457,857       |
| Legal Debt Margin   | \$ 148,346,421   | \$ 139,976,442   | \$ 133,394,708   | \$ 135,396,249   | \$ 138,055,163   | \$ 127,334,306   | \$ 129,920,694   | \$ 132,194,627   | \$ 140,452,241   | \$ 141,077,138   |
| Legal Debt Margin as a Percentage of the Debt Limit                 | 84.96%           | 82.24%           | 81.79%           | 82.38%           | 83.87%           | 83.53%           | 84.68%           | 85.48%           | 87.09%           | 86.27%           |
| Unvoted Debt Limit - 1.0% of Assessed Value                         | \$ 70,442,481    | \$ 68,683,847    | \$ 65,841,207    | \$ 66,345,841    | \$ 66,443,571    | \$ 61,577,968    | \$ 61,969,904    | \$ 62,461,508    | \$ 65,110,883    | \$ 66,013,998    |
| Amount of Debt Subject to Limit                                     | 26,259,782       | 30,233,176       | 29,708,310       | 28,968,353       | 26,553,765       | 25,110,615       | 23,504,066       | 22,459,143       | 20,824,968       | 22,457,857       |
| Unvoted Legal Debt Margin   | \$ 44,182,699    | \$ 38,450,671    | \$ 36,132,897    | \$ 37,377,488    | \$ 39,889,806    | \$ 36,467,353    | \$ 38,465,838    | \$ 40,002,365    | \$ 44,285,915    | \$ 43,556,141    |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit | 62.72%           | 55.98%           | 54.88%           | 56.34%           | 60.04%           | 59.22%           | 62.07%           | 64.04%           | 68.02%           | 65.98%           |

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<br>Personal<br>Income (2) | Personal<br>Income | Civilian Labor<br>Force in<br>County (3) | Unemployed in<br>County (3) | County<br>Unemployment<br>Rate |
|------|----------------|--------------------------------------|--------------------|--|-----------------------------|--------------------------------|
| 2008 | 299,814        | 34,797                               | 10,432,627,758     | 160,100                                  | 10,200                      | 6.4%                           |
| 2009 | 300,893        | 34,002                               | 10,230,963,786     | 158,400                                  | 15,100                      | 9.5%                           |
| 2010 | 301,468        | 34,448                               | 10,384,969,664     | 151,100                                  | 13,800                      | 9.1%                           |
| 2011 | 301,915        | 36,631                               | 11,059,448,365     | 149,700                                  | 11,700                      | 7.8%                           |
| 2012 | 301,689        | 38,065                               | 11,483,791,785     | 149,200                                  | 10,500                      | 7.0%                           |
| 2013 | 302,907        | 38,781                               | 11,747,036,367     | 151,000                                  | 11,100                      | 7.4%                           |
| 2014 | 304,280        | 39,993                               | 12,169,070,040     | 150,400                                  | 9,700                       | 6.4%                           |
| 2015 | 305,213        | 41,380                               | 12,629,713,940     | 149,800                                  | 8,400                       | 5.6%                           |
| 2016 | 306,365        | 42,089                               | 12,894,596,485     | 151,800                                  | 9,200                       | 6.1%                           |
| 2017 | 306,781 (4)    | 43,001 (4)                           | 13,191,889,781     | 151,600                                  | 9,400                       | 6.2%                           |

- 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     | 2017                    |      | Percentage of Total Employment | 2008                |      |
|--|------------------------|-------------------------|------|--------------------------------|---------------------|------|
|  |                        | Number of Employees (1) | Rank |                                | Number of Employees | Rank |
| University Hospitals Elyria Medical Center | Health Care            | 2,200                   | 1    | 1.55%                          | 1,681               | 3    |
| Lorain County Community College            | Education              | 1,965                   | 2    | 1.38%                          | 1,400               | 5    |
| The Cleveland Clinic Foundation            | Health Care            | 1,938                   | 3    | 1.36%                          |                     |      |
| Lorain County                              | Government             | 1,865                   | 4    | 1.31%                          | 2,350               | 2    |
| Ford Motor Company - Avon Lake             | Truck & Van Mfg        | 1,650                   | 5    | 1.16%                          | 2,693               | 1    |
| Mercy Health Lorain                        | Health Care            | 1,628                   | 6    | 1.15%                          | 1,656               | 4    |
| Oberlin College                            | Education              | 1,227                   | 7    | 0.86%                          | 906                 | 10   |
| Wal-Mart Stores Inc.                       | Retail                 | 786                     | 8    | 0.55%                          | 1,000               | 8    |
| Elyria City School District                | Education              | 781                     | 9    | 0.55%                          | 970                 | 9    |
| North Ridgeville City School District      | Education              | 680                     | 10   | 0.48%                          |                     |      |
| Invacare Corporation                       | Surgical Supplies      |                         |      |                                | 1,212               | 6    |
| Avon Local School District                 | Education              |                         |      |                                |                     |      |
| Our Lady of the Wayside, Inc.              | Human Services Support |                         |      |                                |                     |      |
| Republic Technologies                      | Steel Manufacturing    |                         |      |                                | 1,000               | 7    |
| Total                                      |                        | 14,720                  |      | 10.35%                         | 14,868              |      |
| Total Employment within the County         |                        | 142,200                 | (2)  |                                |                     |      |

**Sources:** (1) Various Human Resource departments and internet informational sources-AOS Audit reports,etc.

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

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

|  | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|------|------|------|------|------|------|------|------|------|------|
| <b>General Government</b>                      |      |      |      |      |      |      |      |      |      |      |
| <b>Legislative and Executive</b>               |      |      |      |      |      |      |      |      |      |      |
| Commissioners                                  | 82   | 60   | 51   | 47   | 49   | 39   | 39   | 42   | 43   | 44   |
| Records Center                                 | 4    | 3    | 3    | 4    | 3    | 3    | 3    | 3    | 4    | 3    |
| Community Development                          | 13   | 11   | 11   | 10   | 11   | 13   | 25   | 21   | 16   | 13   |
| Auditor  | 35   | 24   | 25   | 27   | 26   | 21   | 25   | 28   | 20   | 21   |
| Auditor - Real Estate Assessment               | 24   | 28   | 26   | 21   | 27   | 32   | 29   | 26   | 32   | 29   |
| Treasurer                                      | 10   | 8    | 8    | 7    | 7    | 7    | 6    | 6    | 6    | 6    |
| Treasurer - DRETAC                             | 4    | 7    | 7    | 6    | 7    | 7    | 7    | 7    | 7    | 7    |
| Treasurer - Board of Revision                  | 3    | 2    | 2    | 2    | -    | -    | -    | -    | -    | -    |
| Prosecuting Attorney                           | 81   | 79   | 80   | 85   | 75   | 79   | 83   | 79   | 78   | 87   |
| Prosecutor - DRETAC                            | 11   | 13   | 15   | -    | -    | 16   | 19   | 13   | 14   | -    |
| Board of Elections                             | 30   | 28   | 24   | 29   | 40   | 27   | 28   | 28   | 27   | 30   |
| Clerk of Courts - Certificate of Title         | 26   | 23   | 22   | 24   | 25   | 27   | 26   | 25   | 24   | 21   |
| Recorder                                       | 17   | 13   | 13   | 14   | 10   | 10   | 9    | 10   | 12   | 10   |
| <b>Judicial</b>                                |      |      |      |      |      |      |      |      |      |      |
| Common Pleas Court                             | 51   | 43   | 43   | 37   | 43   | 44   | 50   | 50   | 47   | 47   |
| Common Pleas - Law Library                     | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Common Pleas - Special Projects                | -    | 6    | 6    | 5    | 5    | 1    | -    | -    | -    | -    |
| Common Pleas - Veteran's Court                 | -    | -    | -    | -    | -    | -    | 1    | 1    | 1    | 1    |
| Probate Court                                  | 14   | 13   | 13   | 11   | 12   | 10   | 10   | 11   | 10   | 11   |
| Probate Court - Indigent Guardianship          | 2    | 2    | 1    | 6    | 1    | 1    | 1    | 1    | 1    | 1    |
| Probate Court - Computerization                | 1    | 2    | 1    | -    | -    | -    | -    | -    | -    | -    |
| Probate Court - Microfilm                      | -    | -    | 1    | -    | -    | -    | 2    | 2    | 2    | 2    |
| Municipal Court                                | 11   | 22   | 23   | 12   | 23   | 12   | 12   | 12   | 13   | 17   |
| Clerk of Courts                                | 40   | 35   | 34   | 33   | 33   | 33   | 30   | 30   | 31   | 28   |
| Clerk of Courts - Foreclosure Special Projects | 2    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| Clerk of Courts - Computerization              | -    | -    | -    | -    | -    | -    | -    | 2    | -    | -    |
| Domestic Relations                             | 163  | 162  | 149  | 160  | 153  | 139  | 141  | 135  | 129  | 131  |
| Domestic Relations - Violent Offender          | 1    | 1    | 1    | 1    | -    | -    | -    | -    | -    | 1    |
| Domestic Relations - Title IV                  | 7    | 4    | 17   | 9    | 2    | 13   | 1    | 3    | 1    | 3    |
| <b>Public Safety</b>                           |      |      |      |      |      |      |      |      |      |      |
| Sheriff  | 87   | 74   | 72   | 72   | 69   | 68   | 65   | 61   | 68   | 66   |
| Sheriff - Jail Facility                        | 162  | 152  | 147  | 142  | 143  | 144  | 142  | 143  | 151  | 150  |
| Sheriff - Rotary                               | 6    | 3    | 10   | 7    | 9    | 4    | 1    | 3    | 3    | 3    |
| Sheriff - MEG                                  | 11   | 14   | 14   | 11   | 9    | 9    | 7    | 8    | 8    | 8    |
| Sheriff - Crime Lab                            | 3    | 5    | 4    | 4    | 4    | 4    | 2    | 3    | 4    | 4    |
| Sheriff - Criminal Justice Services            | -    | -    | -    | -    | -    | -    | 3    | 5    | 5    | 5    |
| Sheriff - Concealed Handgun License            | -    | -    | -    | -    | -    | -    | -    | -    | -    | 1    |
| Commissioner's - Hazardous Materials           | 2    | 3    | 3    | 2    | 2    | 2    | 2    | 2    | -    | -    |
| Commissioner's - Community Disaster Services   | 3    | 4    | 4    | 3    | 3    | 3    | 2    | 2    | 2    | 2    |
| Commissioner's - 911 Services                  | 16   | 16   | 16   | 16   | 24   | 27   | 25   | 28   | 28   | 31   |
| T- Federal                                     | 1    | 1    | 1    | -    | -    | -    | -    | -    | -    | -    |

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

|  | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         | 2016         | 2017         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <i>(continued)</i>                       |              |              |              |              |              |              |              |              |              |              |
| Coroner                                  | 7            | 6            | 6            | 6            | 6            | 5            | 6            | 8            | 7            | 8            |
| Common Pleas - Intensive Supervision     | 11           | 13           | 13           | 19           | 20           | 26           | 24           | 23           | 23           | 22           |
| Common Pleas - County Probation Services | 5            | 7            | 7            | 7            | 7            | 8            | 3            | 4            | 5            | 8            |
| Common Pleas - Court Mediation           | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            |
| Domestic Relations - Drug Court          | 2            | 2            | 2            | 2            | 1            | 1            | 2            | 1            | 3            | 2            |
| Domestic Relations - Mental Health Court | -            | -            | -            | -            | -            | -            | -            | -            | 1            | -            |
| Prosecutor's Victim Witness              | 4            | 5            | 3            | 3            | 4            | 3            | 3            | 4            | 5            | 6            |
| <b>Public Works</b>                      |              |              |              |              |              |              |              |              |              |              |
| Engineer Tax Map                         | 7            | 6            | 1            | 1            | 1            | 1            | 1            | 1            | 1            | 1            |
| Engineer - Motor Vehicle Gas Tax         | 78           | 76           | 71           | 64           | 65           | 60           | 61           | 56           | 56           | 51           |
| Commissioner's - Bascule Bridge          | 9            | 9            | 9            | 7            | 6            | 6            | 6            | 6            | 6            | 6            |
| <b>Health</b>                            |              |              |              |              |              |              |              |              |              |              |
| LCBDD - Supportive Living                | 88           | 86           | 87           | 100          | 100          | 106          | 100          | 71           | 42           | 42           |
| Commissioner's - Dog and Kennel          | 6            | 5            | 7            | 7            | 7            | 6            | 6            | 6            | 6            | 6            |
| Commissioner's - Solid Waste             | 8            | 6            | 16           | 16           | 16           | 17           | 22           | 20           | 22           | 23           |
| Golden Acres                             | 75           | 77           | 76           | 74           | 72           | 59           | 72           | 3            | -            | -            |
| Sheriff's - Solid Waste                  | -            | -            | 2            | 2            | 2            | 2            | 2            | 2            | 2            | 2            |
| Auditor - Dog and Kennel                 | 2            | 2            | 2            | 1            | 2            | 3            | 2            | 3            | 3            | 2            |
| Alcohol and Drug Addiction Services      | 5            | 5            | 6            | 6            | 8            | 5            | 4            | 4            | 5            | 6            |
| TB Clinic                                | 7            | 7            | 7            | 7            | -            | -            | -            | -            | -            | -            |
| Community Mental Health                  | 12           | 11           | 11           | 11           | 12           | 13           | 12           | 11           | 11           | 12           |
| <b>Human Services</b>                    |              |              |              |              |              |              |              |              |              |              |
| Workforce Development Agency             | 5            | 114          | 6            | 7            | 16           | 14           | 15           | 7            | 11           | 24           |
| Job and Family Services                  | 247          | 214          | 203          | 180          | 183          | 174          | 176          | 174          | 184          | 177          |
| Children's Services                      | 159          | 157          | 149          | 135          | 131          | 110          | 113          | 115          | 121          | 122          |
| Child Support Enforcement Agency         | 71           | 60           | 57           | 52           | 53           | 53           | 51           | 51           | 64           | 63           |
| Domestic Relations - Youth Services      | 4            | 1            | 3            | 4            | 6            | 7            | 1            | 3            | 10           | 3            |
| Domestic Relations - Reclaim Ohio        | 43           | 36           | 35           | 23           | 30           | 21           | 30           | 36           | 27           | 34           |
| Veteran Services                         | 7            | 12           | 14           | 14           | 12           | 16           | 16           | 15           | 19           | 19           |
| LCBDD                                    | 431          | 407          | 417          | 395          | 385          | 421          | 423          | 429          | 428          | 427          |
| <b>Proprietary Services</b>              |              |              |              |              |              |              |              |              |              |              |
| Sanitary Sewer                           | 9            | 7            | 9            | 6            | 6            | 6            | 6            | 6            | 8            | 6            |
| Transit Authority                        | 5            | 6            | 1            | 2            | 1            | 3            | 1            | 1            | 2            | 3            |
| <b>Total</b>                             | <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> | <u>1,857</u> | <u>1,866</u> | <u>1,865</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*

|  | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Government                               |           |           |           |           |           |           |           |           |           |           |
| Legislative and Executive                        |           |           |           |           |           |           |           |           |           |           |
| Commissioners                                    |           |           |           |           |           |           |           |           |           |           |
| Number of meetings                               | 53        | 54        | 51        | 54        | 51        | 53        | 51        | 53        | 56        | 57        |
| Auditor  |           |           |           |           |           |           |           |           |           |           |
| Number of non-exempt conveyances                 | 6,215     | 5,414     | 5,410     | 5,061     | 5,602     | 6,571     | 5,789     | 6,041     | 6,752     | 7,424     |
| Number of exempt conveyances                     | 4,942     | 4,635     | 4,270     | 4,686     | 4,325     | 4,687     | 4,521     | 5,926     | 4,922     | 5,047     |
| Number of real estate transfers                  | 15,181    | 12,811    | 13,207    | 15,369    | 13,534    | 13,899    | 13,278    | 13,923    | 14,693    | 14,941    |
| Number of parcels                                | 162,026   | 165,454   | 165,910   | 167,145   | 162,210   | 162,678   | 163,185   | 164,180   | 164,976   | 165,538   |
| Number of personal property returns              | 3,881     | 346       | 6         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Number of checks issued                          | 69,921    | 65,469    | 60,775    | 57,044    | 54,215    | 53,430    | 54,376    | 56,744    | 56,512    | 56,293    |
| Treasurer  |           |           |           |           |           |           |           |           |           |           |
| Number of parcels collected                      | 154,224   | 153,538   | 154,539   | 146,120   | 140,617   | 144,676   | 144,381   | 140,649   | 141,218   | 145,715   |
| Return on portfolio                              | 3.55%     | 1.33%     | 2.07%     | 1.45%     | 1.10%     | 0.94%     | 1.13%     | 1.30%     | 1.14%     | 1.14%     |
| Prosecuting Attorney                             |           |           |           |           |           |           |           |           |           |           |
| Number of cases - criminal                       | 4,080     | 3,565     | 2,764     | 3,297     | 3,293     | 3,357     | 3,617     | 3,650     | 3,754     | 3,646     |
| Number of cases - active civil lawsuits          | 56        | 363       | 279       | 307       | 46        | 49        | 42        | 36        | 16        | 23        |
| Number of civil and miscellaneous legal opinions | 3,000     | 3,000     | 2,500     | 2,400     | 2,080     | 2,030     | 3,226     | 2,888     | 2,600     | 2,720     |
| Board of Elections                               |           |           |           |           |           |           |           |           |           |           |
| Number of registered voters                      | 204,400   | 203,555   | 208,660   | 204,770   | 212,372   | 202,286   | 203,718   | 195,535   | 206,401   | 207,865   |
| Number of voters last general election           | 148,218   | 87,169    | 102,071   | 95,925    | 144,318   | 58,541    | 80,127    | 81,953    | 143,296   | 55,706    |
| Percentage of registered voters that voted       | 72.51%    | 42.82%    | 48.92%    | 46.85%    | 67.96%    | 28.94%    | 39.33%    | 41.91%    | 69.43%    | 26.80%    |
| Recorder   |           |           |           |           |           |           |           |           |           |           |
| Number of deeds recorded                         | 11,584    | 10,402    | 9,271     | 8,958     | 8,802     | 9,990     | 9,981     | 9,884     | 10,669    | 11,121    |
| Number of mortgages recorded                     | 28,443    | 28,700    | 11,020    | 10,651    | 13,750    | 14,591    | 10,971    | 10,969    | 12,257    | 11,467    |
| Number of military discharges recorded           | 55        | 53        | 51        | 52        | 96        | 89        | 60        | 27        | 41        | 44        |
| Buildings and Grounds                            |           |           |           |           |           |           |           |           |           |           |
| Number of buildings                              | 75        | 75        | 73        | 76        | 70        | 70        | 70        | 70        | 71        | 71        |
| Square footage of buildings                      | 1,144,617 | 1,144,617 | 1,236,631 | 1,496,278 | 1,336,037 | 1,336,037 | 1,336,037 | 1,336,037 | 1,351,391 | 1,351,391 |
| Central Purchasing                               |           |           |           |           |           |           |           |           |           |           |
| Number of purchase orders issued                 | 4,900     | 3,977     | 3,712     | 3,175     | 3,267     | 3,351     | 3,038     | 3,408     | 3,456     | 3,487     |
| Judicial   |           |           |           |           |           |           |           |           |           |           |
| Common Pleas Court                               |           |           |           |           |           |           |           |           |           |           |
| Number of civil and criminal cases filed         | 8,304     | 8,109     | 9,359     | 6,452     | 9,092     | 7,854     | 7,180     | 7,151     | 7,583     | 8,482     |
| Probate Court                                    |           |           |           |           |           |           |           |           |           |           |
| Number of civil cases filed                      | 55        | 35        | 63        | 72        | 74        | 76        | 65        | 89        | 65        | 80        |
| Juvenile Court                                   |           |           |           |           |           |           |           |           |           |           |
| Number of juveniles charged                      | 1,537     | 1,467     | 1,366     | 1,292     | 1,068     | 1,197     | 1,386     | 1,326     | 1,172     | 1,088     |
| Number of cases reviewed                         | 2,649     | 2,441     | 2,081     | 2,130     | 1,748     | 1,599     | 1,718     | 1,685     | 1,428     | 1,327     |
| Bindovers  | 14        | 11        | 15        | 12        | 7         | 2         | 4         | 12        | 6         | 5         |
| Number of adjudged delinquent cases filed        | 1,611     | 1,980     | 1,692     | 1,689     | 1,346     | 1,124     | 1,294     | 864       | 966       | 1,304     |
| Clerk of Courts                                  |           |           |           |           |           |           |           |           |           |           |
| Number of civil cases filed                      | 2,560     | 2,590     | 12,377    | 11,942    | 11,779    | 11,204    | 11,383    | 9,078     | 9,225     | 12,617    |

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

|  | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Number of criminal cases filed             | 5,750     | 5,810     | 2,333     | 2,214     | 2,253     | 2,148     | 2,282     | 2,140     | 2,469     | 2,190     |
| Number of appeals cases filed              | 215       | 221       | 206       | 193       | 191       | 189       | 198       | 179       | 176       | 171       |
| Number of domestic cases filed             | 1,428     | 1,451     | 1,611     | 1,576     | 1,627     | 1,533     | 1,491     | 1,444     | 1,510     | 1,599     |
| Number of liens filed                      | 7,252     | 7,008     | 7,026     | 7,701     | 4,940     | 5,498     | 6,485     | 4,067     | 4,111     | 6,325     |
| Domestic Relations                         |           |           |           |           |           |           |           |           |           |           |
| Number of cases filed                      | 5,393     | 4,678     | 4,504     | 4,524     | 4,233     | 4,293     | 4,465     | 4,136     | 3,936     | 3,746     |
| Number of disposition of cases             | 5,441     | 3,933     | 3,192     | 5,973     | 3,303     | 7,031     | 7,340     | 7,864     | 7,821     | 7,906     |
| Number of traffic dispositions             | 1,476     | 1,352     | 1,250     | 1,268     | 1,254     | 1,231     | 1,125     | 1,076     | 1,013     | 1,017     |
| Law Library                                |           |           |           |           |           |           |           |           |           |           |
| Number of volumes in collection            | 21,432    | 21,488    | 19,833    | 19,942    | 20,024    | 20,084    | 20,105    | 19,855    | 17,850    | 17,859    |
| Public Safety                              |           |           |           |           |           |           |           |           |           |           |
| Sheriff                                    |           |           |           |           |           |           |           |           |           |           |
| Average daily jail census                  | 445       | 426       | 391       | 392       | 415       | 424       | 397       | 411       | 453       | 421       |
| Prisoners booked                           | 8,095     | 7,879     | 7,508     | 7,600     | 7,964     | 8,098     | 7,748     | 8,064     | 8,040     | 7,399     |
| Prisoners released                         | 8,045     | 7,758     | 7,479     | 7,569     | 7,960     | 8,123     | 7,753     | 7,948     | 8,093     | 7,386     |
| Cost of Prisoner Meals                     | \$536,203 | \$628,133 | \$503,660 | \$506,660 | \$498,267 | \$539,000 | \$591,964 | \$495,376 | \$519,633 | \$520,311 |
| Number of traffic citations issued         | 1,613     | 510       | 766       | 1,139     | 1,904     | 1,523     | 1,555     | 1,168     | 1,162     | 1,355     |
| Number of calls for service                | 45,297    | 39,188    | 39,943    | 42,912    | 43,738    | 48,344    | 50,519    | 59,930    | 58,745    | 37,292    |
| Coroner                                    |           |           |           |           |           |           |           |           |           |           |
| Number of cases investigated               | 203       | 210       | 193       | 212       | 248       | 268       | 240       | 275       | 347       | 385       |
| Number of autopsies performed              | 17        | 31        | 28        | 36        | 55        | 59        | 42        | 59        | 75        | 65        |
| Cases relinquished to attending physicians | 289       | 276       | 310       | 364       | 328       | 363       | 435       | 456       | 493       | 598       |
| Public Works                               |           |           |           |           |           |           |           |           |           |           |
| Engineer                                   |           |           |           |           |           |           |           |           |           |           |
| Miles of roads resurfaced                  | 4         | 4         | 7         | 17        | 20        | 11        | 15        | 7         | 16        | 6         |
| Number of bridges replaced/improved        | 7         | 10        | 2         | 1         | 2         | 3         | 7         | 8         | 7         | 7         |
| Number of culverts built/replaced/improved | 11        | 7         | 4         | 14        | 15        | 15        | 11        | 24        | 4         | 3         |
| Building Department                        |           |           |           |           |           |           |           |           |           |           |
| Number of permits issued - Additions       | 39        | 25        | 32        | 33        | 14        | 0         | 0         | 0         | 0         | 0         |
| Number of permits issued - New Dwelling    | 52        | 21        | 21        | 40        | 13        | 3         | 0         | 0         | 0         | 0         |
| Number of inspections performed            | 1,361     | 1,788     | 1,187     | 1,249     | 755       | 0         | 0         | 0         | 0         | 0         |
| Contractors Registered                     | 242       | 266       | 270       | 283       | 206       | 2         | 0         | 0         | 0         | 0         |
| Sewer District                             |           |           |           |           |           |           |           |           |           |           |
| Average daily sewage treated - gallons     | 482,383   | 482,383   | 482,383   | 450,000   | 265,700   | 250,927   | 239,953   | 229,000   | 444,600   | 298,300   |
| Number of tap-ins                          | 5         | 0         | 1         | 3         | 23        | 23        | 1         | 0         | 0         | 0         |
| Number of customers                        | 2,652     | 2,652     | 3,102     | 3,105     | 3,092     | 3,196     | 3,236     | 3,265     | 3,252     | 3,316     |
| Health                                     |           |           |           |           |           |           |           |           |           |           |
| LCBDD                                      |           |           |           |           |           |           |           |           |           |           |
| Number of students enrolled                |           |           |           |           |           |           |           |           |           |           |
| Early intervention program                 | 598       | 638       | 659       | 682       | 710       | 680       | 733       | 725       | 556       | 471       |
| Preschool                                  | 81        | 52        | 30        | 17        | 20        | 21        | 30        | 25        | 20        | 17        |
| School age                                 | 137       | 150       | 139       | 142       | 142       | 140       | 141       | 152       | 156       | 138       |
| Mental Health                              |           |           |           |           |           |           |           |           |           |           |
| Total client count - intensive             | 4,639     | 5,304     | 5,629     | 5,312     | 5,559     | 4,541     | 5,681     | 5,463     | 5,209     | 4,950     |
| Total client count - non-intensive         | 4,478     | 5,596     | 6,101     | 5,578     | 5,985     | 6,419     | 6,862     | 6,028     | 6,075     | 5,812     |

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

|   | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total client count - early intervention               | 2,659     | 2,350     | 2,397     | 2,176     | 2,120     | 1,851     | 2,332     | 1,985     | 2,117     | 1,681     |
| Human Services  |           |           |           |           |           |           |           |           |           |           |
| Jobs and Family Services/Child Support                |           |           |           |           |           |           |           |           |           |           |
| Total client count - Food Stamp Recipients            | 28,098    | 31,135    | 37,349    | 41,431    | 43,116    | 43,250    | 41,150    | 39,598    | 39,106    | 37,204    |
| Total client count - Child Care Children Served       | 2,501     | 2,424     | 2,244     | 2,225     | 2,619     | 2,509     | 2,510     | 2,636     | 2,699     | 2,557     |
| Total client count - Ohio Works First Recipients      | 4,068     | 4,198     | 5,425     | 5,031     | 3,028     | 2,810     | 2,731     | 3,199     | 3,424     | 3,234     |
| Total client count - Disability Assistance Recipients | 394       | 353       | 264       | 231       | 248       | 203       | 213       | 169       | 146       | 139       |
| Total client count - Medicaid Eligible Recipients     | 40,342    | 42,779    | 46,799    | 49,061    | 54,457    | 56,015    | 64,947    | 71,238    | 70,414    | 70,942    |
| Children Services                                     |           |           |           |           |           |           |           |           |           |           |
| Intake Workload - Abuse                               | 694       | 918       | 950       | 998       | 1,218     | 1,041     | 1,074     | 999       | 956       | 937       |
| Intake Workload - Emotional Maltreatment              | 180       | 187       | 240       | 238       | 318       | 313       | 308       | 364       | 301       | 211       |
| Intake Workload - Neglect                             | 995       | 1,319     | 1,228     | 1,288     | 1,354     | 1,333     | 1,247     | 1,282     | 1,079     | 1,027     |
| Intake Workload - Medical Neglect                     | 56        | 105       | 100       | 110       | 107       | 113       | 119       | 93        | 82        | 74        |
| Intake Workload - Sex Abuse                           | 314       | 389       | 309       | 343       | 364       | 300       | 322       | 273       | 199       | 215       |
| Intake Workload - Family in Need of Services          | 380       | 72        | 92        | 227       | 193       | 170       | 175       | 190       | 149       | 154       |
| Intake Workload - Dependency                          | 8         | 9         | 17        | 18        | 22        | 9         | 20        | 25        | 28        | 13        |
| Intake Workload - Information & Referral              | 842       | 908       | 1,029     | 1,018     | 1,172     | 1,402     | 890       | 136       | 230       | 284       |
| Veteran Services                                      |           |           |           |           |           |           |           |           |           |           |
| Veterans Requesting Financial Assistance              | 475       | 297       | 188       | 221       | 223       | 203       | 299       | 268       | 247       | 355       |
| Veterans Receiving Financial Assistance               | 411       | 242       | 147       | 200       | 215       | 189       | 269       | 238       | 233       | 337       |
| Total Veteran Service Commission Contacts             | 11,826    | 14,403    | 10,313    | 13,262    | 12,969    | 4,650     | 8,765     | 8,936     | 8,008     | 9,215     |
| Amount of benefits paid to county residents           | \$485,525 | \$412,176 | \$243,571 | \$318,490 | \$380,525 | \$402,660 | \$644,091 | \$617,058 | \$643,171 | \$768,787 |

Source: Lorain County Departments



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

|                                       | 2008   | 2009   | 2010   | 2011   | 2012   | 2013   | 2014   | 2015   | 2016   | 2017   |
|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>General Government:</b>            |        |        |        |        |        |        |        |        |        |        |
| <b>Legislative and Executive:</b>     |        |        |        |        |        |        |        |        |        |        |
| Commissioners                         | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 |
| Auditor                               | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  |
| Treasurer                             | 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                  | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 |
| Board of Elections                    | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 |
| Recorder                              | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  |
| Buildings and Grounds                 | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  |
| Administrative office space           | 2,740  | 2,740  | 2,740  | 2,740  | 2,740  | 2,740  | 2,740  | 2,740  | 2,740  | 2,740  |
| Data Processing                       | 1,940  | 1,940  | 1,940  | 1,940  | 1,940  | 1,940  | 1,940  | 1,940  | 1,940  | 1,940  |
| Central Purchasing                    | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 |
| Administrative office space           | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     |
| Judicial:                             | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Common Pleas Court                    | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 |
| Administrative and Courtroom Space    | 3,466  | 2,616  | 2,616  | 2,616  | 2,616  | 2,616  | 2,616  | 2,616  | 2,616  | 2,616  |
| Number of court rooms                 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 |
| Probate Court                         | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  |
| Number of court rooms                 | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  |
| Clerk of Courts                       | 422    | 422    | 422    | 422    | 422    | 422    | 422    | 422    | 422    | 422    |
| Administrative office space           | 48     | 48     | 48     | 43     | 43     | 43     | 43     | 43     | 50     | 50     |
| Certificate of Title                  | 355    | 355    | 355    | 355    | 355    | 355    | 355    | 355    | 355    | 355    |
| Domestic Relations                    | 5      | 5      | 5      | 5      | 6      | 6      | 6      | 6      | 6      | 6      |
| Administrative office space           |        |        |        |        |        |        |        |        |        |        |
| Law Library                           |        |        |        |        |        |        |        |        |        |        |
| Administrative office space           |        |        |        |        |        |        |        |        |        |        |
| Information Technology                |        |        |        |        |        |        |        |        |        |        |
| Administrative office space           |        |        |        |        |        |        |        |        |        |        |
| Public Safety:                        |        |        |        |        |        |        |        |        |        |        |
| Sheriff                               |        |        |        |        |        |        |        |        |        |        |
| Jail capacity                         |        |        |        |        |        |        |        |        |        |        |
| Number of patrol vehicles             |        |        |        |        |        |        |        |        |        |        |
| Probation                             |        |        |        |        |        |        |        |        |        |        |
| Administrative office space           |        |        |        |        |        |        |        |        |        |        |
| Disaster Services                     |        |        |        |        |        |        |        |        |        |        |
| Number of emergency response vehicles |        |        |        |        |        |        |        |        |        |        |

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|   | 2008   | 2009   | 2010   | 2011   | 2012   | 2013   | 2014   | 2015   | 2016   | 2017   |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Public Works:</b>                          |        |        |        |        |        |        |        |        |        |        |
| <b>Engineer</b>                               |        |        |        |        |        |        |        |        |        |        |
| 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                            | 96     | 111    | 115    | 110    | 113    | 105    | 105    | 105    | 106    | 106    |
| <b>Tax Map</b>                                |        |        |        |        |        |        |        |        |        |        |
| Administrative office space                   | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  |
| <b>Sewer District</b>                         |        |        |        |        |        |        |        |        |        |        |
| Number of treatment facilities                | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      |
| Number of pumping stations                    | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 5      |
| 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     |
| <b>Health:</b>                                |        |        |        |        |        |        |        |        |        |        |
| <b>LCBDD</b>                                  |        |        |        |        |        |        |        |        |        |        |
| Number and type of facilities                 | 8      | 8      | 8      | 8      | 8      | 8      | 8      | 8      | 8      | 8      |
| Number of busses                              | 39     | 39     | 38     | 36     | 36     | 36     | 36     | 36     | 36     | 39     |
| Group Home Facilities                         | 6      | 6      | 6      | 6      | 6      | 6      | 6      | 6      | 6      | 6      |
| Mental Health                                 |        |        |        |        |        |        |        |        |        |        |
| Number of facilities                          | 1      | 1      | 1      | 1      | 2      | 2      | 2      | 2      | 2      | 2      |
| <b>Human Services:</b>                        |        |        |        |        |        |        |        |        |        |        |
| <b>Jobs and Family Services/Child Support</b> |        |        |        |        |        |        |        |        |        |        |
| Administrative office space                   | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 |
| <b>Children Services</b>                      |        |        |        |        |        |        |        |        |        |        |
| Administrative office space                   | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 |
| Number of vehicles                            | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 18     | 16     | 15     |
| <b>Veteran Services</b>                       |        |        |        |        |        |        |        |        |        |        |
| Administrative office space                   | 850    | 850    | 850    | 850    | 850    | 850    | 850    | 850    | 850    | 850    |
| Number of vehicles                            | 1      | 1      | 1      | 1      | 2      | 3      | 4      | 5      | 5      | 6      |

**Source:** Various County Departments, square footage approximated



