

Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2018

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Cover Photo: *Lorain County Law Enforcement & Fire, EMS Service Memorial*



Introductory Section

Introductory Section



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

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

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Chief Deputy / Finance

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Comptroller

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Assistant Comptroller

**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2018**

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OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO



J. CRAIG SNODGRASS, CPA, CGFM
Auditor

August 12, 2019

Lorain County Commissioners:

Honorable Matt Lundy, President
Honorable Lori Kokoski
Honorable Sharon Sweda

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, 2018. 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 2018 Census Bureau mid-year population estimate, the County had a population of 307,600, 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 2018 and has invested in a number of new projects to improve services to the public. In 2018, the County invested approximately \$5.7 million in infrastructure with paving 1.9 miles and repairing 16.6 miles of roadways and state routes, continued work on replacing and improving seven bridges and two 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 five bridges which includes one superstructure replacement in 2019 with an approximate cost of \$1.8 million. The County will commence on projects totaling \$7.4 million in state and county roadways improvements with 2018 monetary assistance from local, state and Federal governments.

Lorain County has borrowed \$4.2 million in 2019 for the Court Case Management System project for our county courts to become more efficient. The Board of Commissioners also has improvements planned for various county buildings including the jail, parking deck, Dog Kennel, and building telecommunication system improvements. The completion of the Pheasant Run Sewer improvement, start of the Emerald Sewer Project and Oberlin Sewer totaling approximately \$6.3 million and new 9-1-1 telecommunication system for the safety of County citizens will occur in the 2019 year. Several other capital improvements planned for 2019 are for continued renovations at Lorain County Job and Family Services building, the Transportation Hub Platforms and Pedestrian Bridge, Public Health District building and a new Election Voting System.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes and public apron with a total of approximately \$3.1 million spent over several years. These federally funded airport improvements will be continued throughout the year 2019 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 Tax Settlement office, a department within the Auditor's office is dedicated to certifying tax rates and certifying to taxing authorities calculations for levies to place on ballots for all county political subdivisions. The Department consists of three employees, a supervisor, a tax specialist, and an accounting clerk who handles the millions of dollars distributed to the various political subdivisions.

The department balanced and distributed the Real Estate and Mobile Home settlements amounting \$473,420,970 for the year 2018 to all County funds, schools, cities, villages, townships, libraries and special districts. The office prepares the new rates for the 2019 year after compiling all new levies that were passed by the voters throughout the 2018 calendar year and passed in advance from the prior year and any existing levies that may expire. The list is sent to the State of Ohio for approval and from there the State of Ohio prepares effective tax rates for all taxing districts. These rates are then imported into the Real Estate system from the State of Ohio and audited to ensure all levies were properly applied. The 2018 taxes collected are used to finance the calendar year 2019.

With the Auditor as Secretary of the Budget Commission, Tax Settlement works on the monthly minutes, calculation of Local Government revenue and budgets for the county, schools, cities, villages, townships, libraries and special districts. The budgets are audited and an Official Certificate of Estimated Resources is prepared along with a Resolution Accepting the Tax Rates that each political subdivision has to authorize through board approval. Hearings are set for the Budget commission members to submit these documents to the political subdivisions and approvals finalized if there are no objections to the final totals.

FINANCIAL INFORMATION

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

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

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

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

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

INDEPENDENT AUDIT

The office of Keith Faber, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2018. 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, 2017. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

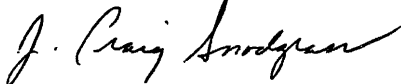
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I would like to extend my appreciation to the entire staff of the Auditor's office. A special acknowledgment is extended to Lillian C. Brand, Tim Cochey and Alexandria DeMarco of the Auditor's office. 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 staff of Walthall Rea & Associates, Inc. for their consultation and assistance in this project. Also, I thank the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,



J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2018

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

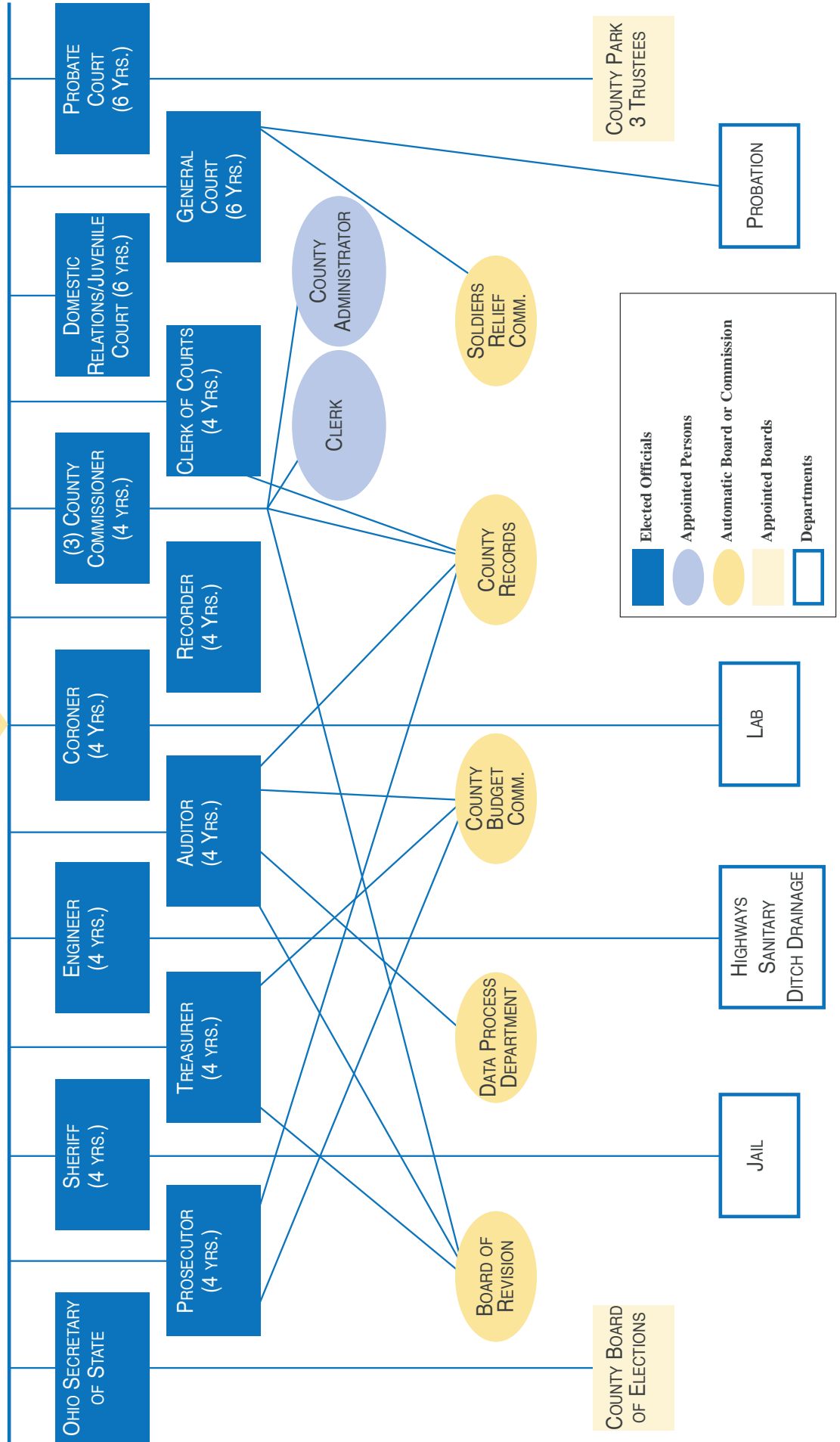
Sherry Glass Strohsack

Clerk of Courts

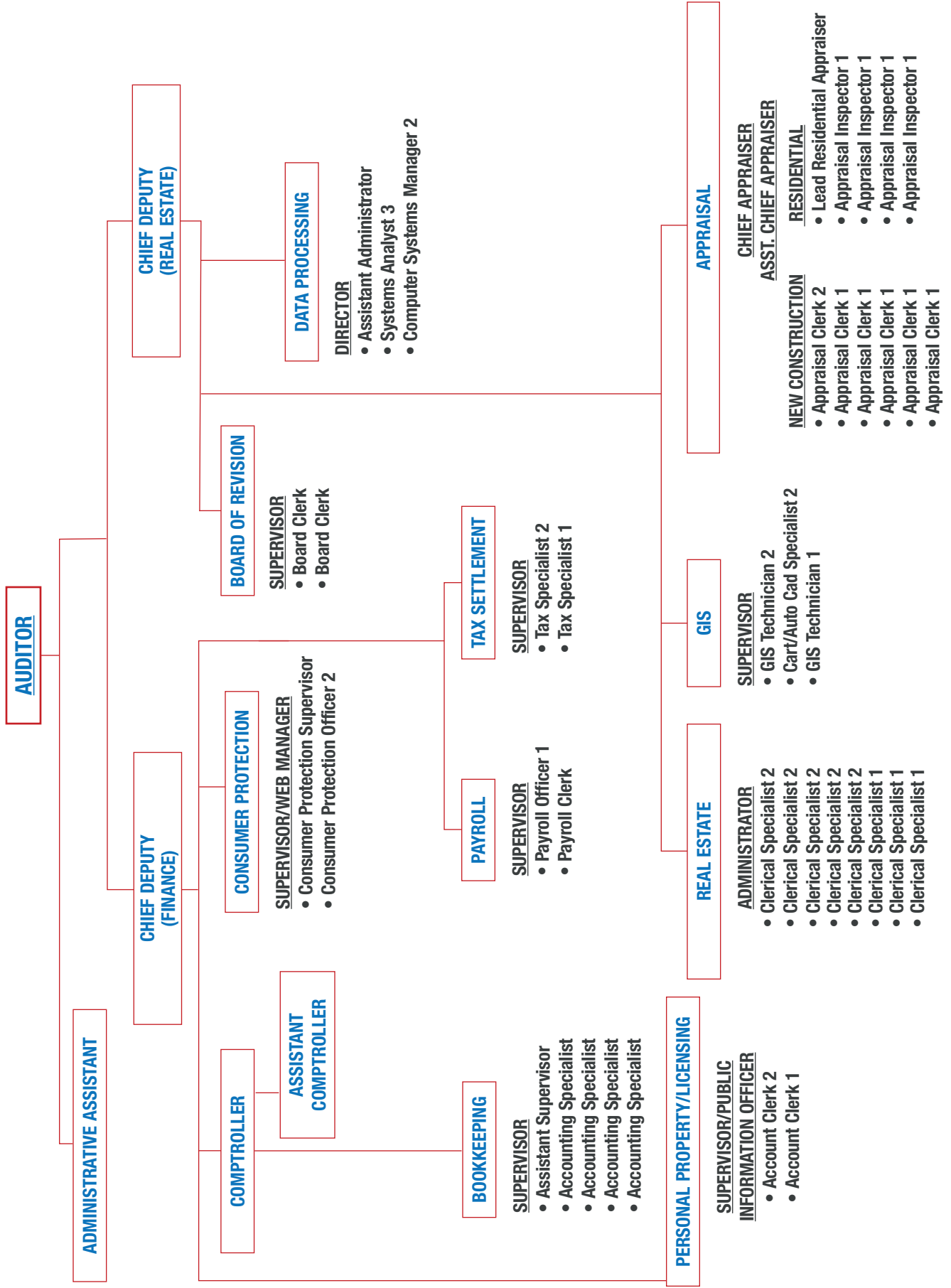
Tom Orlando

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





Amherst Quarries



Avon Sprenger Stadium



BLACK RIVER LANDING - LORAIN

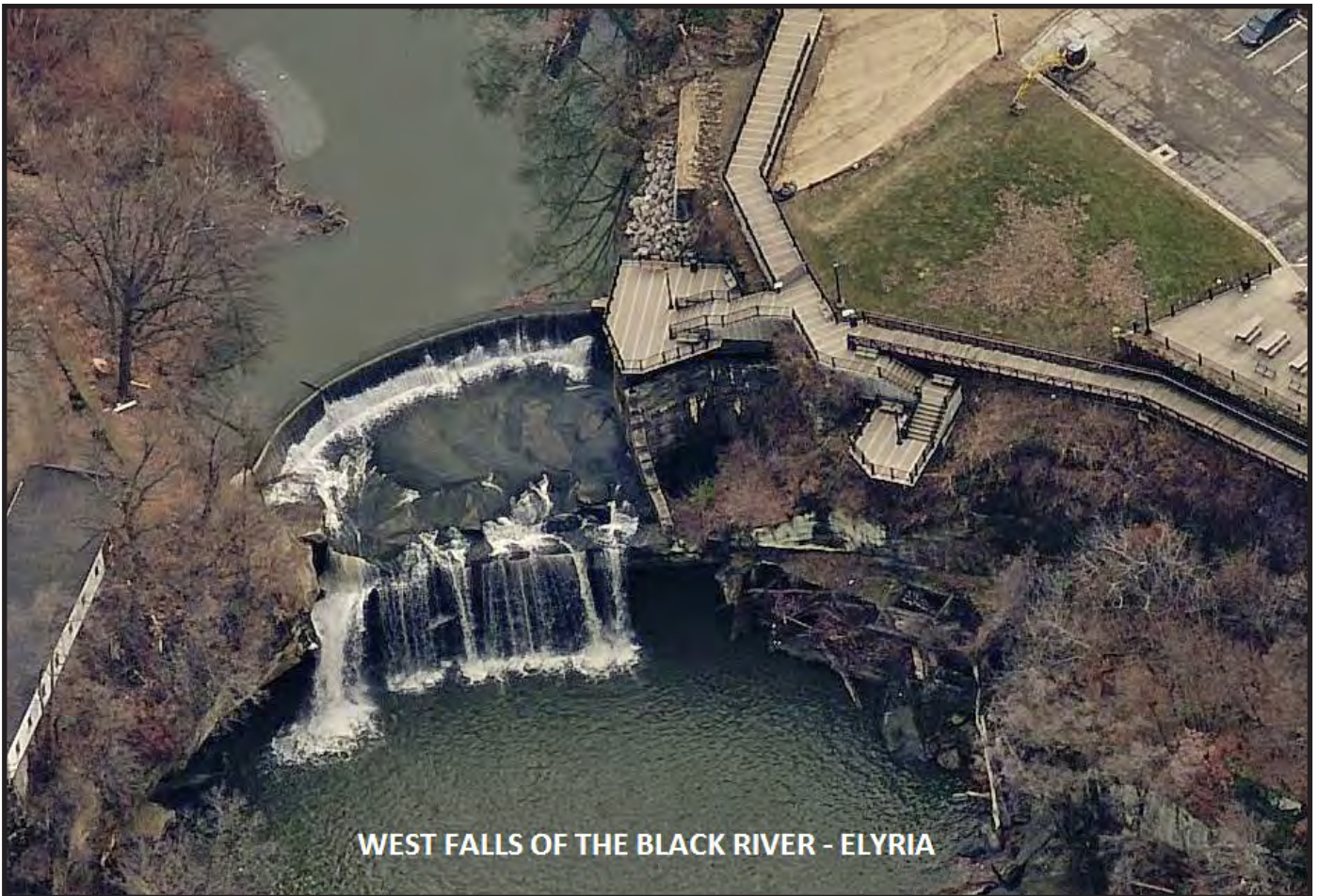


Bonnie Brae Elk Farm - Rochester Twp











Government Finance Officers Association

**Certificate of
Achievement
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Presented to

**Lorain County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO



Financial Section

Financial Section

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 7.6 percent, 12.5 percent, and 28.1 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, 2018, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Community Mental Health Fund and the Lorain County Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2R to the financial statements, during 2018, the District adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 12, 2019, 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.



Keith Faber
Auditor of State

Columbus, Ohio

August 12, 2019

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Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2018
Unaudited

The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2018. 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, 2018 by \$136,703,457 (net position). Of the County's net position, \$125,439,956 (91.8%) is invested in capital assets and is not available for future spending. The County's total net position decreased \$9,454,272 and the unrestricted net position is (\$112,582,898).
- At the close of the fiscal year ended December 31, 2018, the County's governmental funds reported combined ending fund balances of \$142,709,768, an increase of \$14,600,230 in comparison with the prior year.
- The unassigned fund balance for the General fund was \$10,867,651 or 17.5% of total general fund expenditures plus other financing sources and uses. This represents a \$5,015,594 increase from the prior fiscal year.

Overview of the Financial Statements

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

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

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

The County maintains 79 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 73 funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

Notes to the Basic Financial Statements

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$136,703,457 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2018 to fiscal year 2017 follows:

	Governmental Activities			Business-Type Activities		
	2018	Restated 2017	Change	2018	Restated 2017	Change
Assets						
Current and Other Assets	\$ 254,237,240	\$ 256,035,794	\$ (1,798,554)	\$ 6,134,092	\$ 4,865,370	\$ 1,268,722
Net Pension/OPEB Asset	487,163	-	487,163	-	-	-
Capital Assets	139,459,680	134,961,878	4,497,802	33,235,317	31,429,355	1,805,962
<i>Total Assets</i>	<u>394,184,083</u>	<u>390,997,672</u>	<u>3,186,411</u>	<u>39,369,409</u>	<u>36,294,725</u>	<u>3,074,684</u>
Deferred Outflows of Resources						
Deferred Charges	202,743	26,549	176,194	705,664	761,468	(55,804)
Pension & OPEB	27,343,665	53,117,841	(25,774,176)	147,307	300,695	(153,388)
<i>Total Deferred Outflows of Resources</i>	<u>27,546,408</u>	<u>53,144,390</u>	<u>(25,597,982)</u>	<u>852,971</u>	<u>1,062,163</u>	<u>(209,192)</u>
Liabilities						
Current and Other Liabilities	21,112,620	31,004,214	(9,891,594)	682,166	3,393,669	(2,711,503)
Long-Term Liabilities:						
Due within One Year	14,464,493	2,780,216	11,684,277	3,035,028	319,880	2,715,148
Due in More Than One Year:						
Net Pension Liability	93,065,732	135,705,509	(42,639,777)	453,171	666,150	(212,979)
Net OPEB Liability	61,451,413	59,321,849	2,129,564	308,801	292,124	16,677
Other Amounts	39,720,410	36,941,458	2,778,952	7,104,704	7,245,413	(140,709)
<i>Total Liabilities</i>	<u>229,814,668</u>	<u>265,753,246</u>	<u>(35,938,578)</u>	<u>11,583,870</u>	<u>11,917,236</u>	<u>(333,366)</u>
Deferred Inflows of Resources						
Property Taxes	53,754,049	53,410,268	343,781	-	-	-
Pension & OPEB	29,959,587	4,256,506	25,703,081	137,240	3,965	133,275
<i>Total Deferred Inflows of Resources</i>	<u>83,713,636</u>	<u>57,666,774</u>	<u>26,046,862</u>	<u>137,240</u>	<u>3,965</u>	<u>133,275</u>
Net Position						
Net Investment in Capital Assets	99,066,949	96,998,285	2,068,664	26,373,007	22,048,846	4,324,161
Restricted	123,846,399	131,141,950	(7,295,551)	-	-	-
Unrestricted	(114,711,161)	(107,418,193)	(7,292,968)	2,128,263	3,386,841	(1,258,578)
<i>Total Net Position</i>	<u>\$ 108,202,187</u>	<u>\$ 120,722,042</u>	<u>\$ (12,519,855)</u>	<u>\$ 28,501,270</u>	<u>\$ 25,435,687</u>	<u>\$ 3,065,583</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018, and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. For fiscal year 2018, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

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As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation, coupled with an additional restatement described in Note 2, had the effect of restating net position at December 31, 2017, from \$185,460,367 to \$120,722,042 for governmental activities and from \$25,723,784 to \$25,435,687 for business-type activities.

The largest portion of the County's net position of \$125.4 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 \$123.8 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 \$12.5 million from the prior fiscal year for an ending net position of \$108.2 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 decrease in grants receivable and increase in net pension liability.

The net position for business-type activities increased \$3.1 million from the prior fiscal year for an ending balance of \$28.5 million. The County generally can only use this net position to finance continuing sewer, airport and transit operations.

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In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2018 to fiscal year 2017 follows:

Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2018	2017	Change	2018	2017	Change
Revenues						
<i>Program Revenues:</i>						
Charges for Services	\$ 36,182,996	\$ 35,061,980	\$ 1,121,016	\$ 4,364,172	\$ 3,003,809	\$ 1,360,363
Operating Grants	58,249,757	62,667,158	(4,417,401)	719,162	1,010,600	(291,438)
Capital Grants	5,472,722	2,869,671	2,603,051	4,125,151	923,867	3,201,284
<i>General Revenues:</i>						
Property Taxes	56,210,949	52,476,224	3,734,725	-	-	-
Sales Tax	39,554,412	35,948,562	3,605,850	-	-	-
Intergovernmental Revenue not Restricted to Specific Programs	8,091,615	13,889,467	(5,797,852)	-	-	-
Investment Income	3,455,584	729,831	2,725,753	-	-	-
Other Income	4,627,916	11,900,317	(7,272,401)	447,775	459,094	(11,319)
<i>Total Revenues</i>	<u>211,845,951</u>	<u>215,543,210</u>	<u>(3,697,259)</u>	<u>9,656,260</u>	<u>5,397,370</u>	<u>4,258,890</u>
Program Expenses						
General Government -						
Legislative and Executive	39,100,115	38,495,831	604,284	-	-	-
Judicial	24,501,578	21,741,133	2,760,445	-	-	-
Public Safety	34,465,200	30,297,926	4,167,274	-	-	-
Public Works	14,824,184	15,015,191	(191,007)	-	-	-
Health	20,233,785	22,247,885	(2,014,100)	-	-	-
Human Services	88,539,906	91,205,152	(2,665,246)	-	-	-
Economic Development and Assistance	1,600,468	2,211,969	(611,501)	-	-	-
Interest on Long-term Debt	1,403,770	861,307	542,463	-	-	-
Enterprise Operations:						
Sewer System	-	-	-	3,074,927	2,850,438	224,489
Lorain County Regional Airport	-	-	-	744,982	593,992	150,990
Lorain County Transit	-	-	-	2,467,568	1,977,269	490,299
<i>Total Program Expenses</i>	<u>224,669,006</u>	<u>222,076,394</u>	<u>2,592,612</u>	<u>6,287,477</u>	<u>5,421,699</u>	<u>865,778</u>
<i>Increase (Decrease) in Net Position</i>	(12,823,055)	(6,533,184)	(6,289,871)	3,368,783	(24,329)	3,393,112
Transfers	303,200	(198,800)	502,000	(303,200)	198,800	(502,000)
<i>Change in Net Position</i>	(12,519,855)	(6,731,984)	(5,787,871)	3,065,583	174,471	2,891,112
<i>Net Position Beginning of Year</i>	120,722,042	192,192,351	(71,470,309)	25,435,687	25,549,313	(113,626)
<i>Restatement - See Note 2</i>	-	(64,738,325)	64,738,325	-	(288,097)	288,097
<i>Net Position End of Year</i>	<u>\$ 108,202,187</u>	<u>\$ 120,722,042</u>	<u>\$ (12,519,855)</u>	<u>\$ 28,501,270</u>	<u>\$ 25,435,687</u>	<u>\$ 3,065,583</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$805,422 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$3,802,636. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

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	Governmental Activities	Business-Type Activities
Total 2018 Expenses under GASB 75	\$ 224,669,006	\$ 6,287,477
OPEB Expense under GASB 75	(3,778,336)	(24,300)
Adjusted 2018 Expenses	220,890,670	6,263,177
Total 2017 Expenses under GASB 45	222,076,394	5,421,699
Increase/(Decrease) in Expenses not Related to OPEB	\$ (1,185,724)	\$ 841,478

Total revenue of the governmental activities decreased \$3.7 million due to decreases in receipts from federal and state funding with offsetting increases in sales tax receipts at \$3.6 million. This increase in governmental revenue was from the .25% increase in sales tax rate for collections. Total expenses of governmental activities increased \$2.6 million. This was primarily due to an increase in public safety and judicial expense totaling \$6.9 million offset with a decrease in health and human services expenditures of \$4.7 million.

Total revenue of the business-type activities increased \$4.3 million mainly due to capital grant receipts for business. While charges for services in the business-type activities increased \$1.4 million, the overall increase was directly related to increased capital grants for the Lorain County Sanitary Sewer Project of \$2.8 million and \$0.3 million decrease for Transit Operations.

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 \$142,709,768. Of this total, \$116,642,859 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$16,324,317 is considered nonspendable because it has been used for loans and inventory. A total of \$5,696,540 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 \$319,819 is committed by the County Commissioners for specific purposes imposed by resolution. The remaining is unassigned and can be used for any lawful purpose. At the end of the current fiscal year the County had an overall surplus of \$3,726,233 in unassigned fund balances. The overall positive unassigned fund balance is due primarily to the increase in sales tax receipts to the General Fund of \$3.6 million and offset by a decrease in Construction Projects for manuscript debt.

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 \$10,867,651, while total fund balance is \$31,588,220. 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 17.5% of total General fund expenditures plus other financing sources and uses, while total fund balance represents 50.7% of that same amount.

The fund balance of the general fund increased by \$5,455,534 during the fiscal year. Revenues were \$3,239,248 higher. Property tax revenue decreased \$403,249 and sales tax revenue increased \$3,595,630 reflecting the impact of the quarter percent sales tax increase as well as an improving area economy, and intergovernmental revenue decreased \$1,864,710 due to a one-time allocation of Medicaid transitional sales tax receipt in the prior year. Expenditures were \$4,867,241 higher than the prior year primarily due to increased spending in healthcare and personnel costs.

Job & Family Services fund balance decreased \$1,048,583 due to an increase in healthcare costs and increased grant spending for services provided to the public. Children Services fund balance increased \$1,588,273 due to an increase in property taxes and federal funds, with an offsetting increase in human services expenditures. Community Mental Health fund balance decreased \$1,999,131 due to a decrease in federal and state funds with an offsetting increase in property taxes received coupled with an increase in health services costs. LCBDD fund balance decreased \$1,471,540 due to an increase in charges

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for services, and a decrease in federal and state subsidies offset with an increase in expenditures of \$2.2 million for personnel expense to serve the public over the prior year. Construction Projects fund balance increased \$11,095,914 due to an increase of \$9.56 million in construction activity for which proceeds were received, a decrease of \$2.2 million in capital outlay for Courthouse Renovations and an increase of \$0.2 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 \$5,410,871 compared to the original budgeted revenues. The budget for sales tax revenues increased \$1,362,101, licenses, permits and fees revenues increased \$821,690, interest income revenues increased \$1,411,045 and miscellaneous revenues increased \$236,023. Final total budgeted expenditures increased \$23,118,590 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, 2018, amounts to \$172,694,997 (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 Exterior Renovation \$316,609
- Jones Road Bridge Replacement \$2,002,592
- Hughes Road Bridge Replacement \$1,284,338
- Bursley Road Bridge Replacement \$1,025,864

Amounts Spent for Ongoing Projects

- Courthouse Renovations and Alterations \$1,112,917
- Passenger Rail Platform \$423,027
- Lorain County Job & Family Services Building Improvements \$1,004,995
- 911 System Improvements \$1,701,419
- Airport Improvements to Public Apron \$196,036
- Lorain County Public Health Building \$1,230,642
- Pheasant Run Sewer Improvements \$2,138,957
- Pitts Road \$165,007

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

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 5,482,775	\$ 5,491,505	\$ 4,630,231	\$ 4,630,231	\$ 10,113,006	\$ 10,121,736
Construction in Progress	14,027,225	13,314,573	6,394,096	4,059,103	20,421,321	17,373,676
Buildings and Improvements	73,873,767	75,908,438	5,150,047	5,534,810	79,023,814	81,443,248
Vehicles	5,545,800	5,022,487	783,309	615,827	6,329,109	5,638,314
Machinery and Equipment	4,362,954	2,728,308	227,328	48,364	4,590,282	2,776,672
Furniture and Fixtures	308,131	24,891	0	0	308,131	24,891
Intangible Assets	2,517,493	2,799,089	0	0	2,517,493	2,799,089
Infrastructure	33,341,535	29,672,587	0	0	33,341,535	29,672,587
Sewer Plants	0	0	3,239,728	3,324,261	3,239,728	3,324,261
Sewer Lines	0	0	12,507,895	12,895,868	12,507,895	12,895,868
Water Lines	0	0	302,683	320,891	302,683	320,891
<i>Total</i>	<u>\$ 139,459,680</u>	<u>\$ 134,961,878</u>	<u>\$ 33,235,317</u>	<u>\$ 31,429,355</u>	<u>\$ 172,694,997</u>	<u>\$ 166,391,233</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 2018 (unchanged from Year 2017) and Standard & Poor's had assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in Year 2018 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 \$28,470,000. Of this amount, \$15,200,000 comprises bonded debt backed by the full faith and credit of the County, \$5,735,000 pledged by sales tax receipts, \$6,495,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$1,040,000 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 2018, the County issued \$19,440,000 in bond anticipation notes. Of the notes issued, \$11,730,000 was used to pay principle and interest on outstanding notes, \$5,000,000 is for capital improvements and \$2,710,000 is for sanitary sewer and waterline projects.

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Unaudited

Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Bond Anticipation Notes	\$ 16,730,000	\$ 16,500,000	\$ 2,710,000	\$ 2,635,000	\$ 19,440,000	\$ 19,135,000
General Obligation Bonds	15,200,000	16,785,000	6,495,000	6,760,000	21,695,000	23,545,000
Special Assessment Bonds	1,040,000	1,375,000	-	-	1,040,000	1,375,000
Sales Tax Receipts Bonds	5,735,000	2,565,000	-	-	5,735,000	2,565,000
OWDA Loans	53,565	65,480	798,835	668,128	852,400	733,608
OPWC Loans	521,618	539,067	69,626	78,849	591,244	617,916
SIB Loan	135,781	160,595	-	-	135,781	160,595
<i>Total</i>	<u>\$ 39,415,964</u>	<u>\$ 37,990,142</u>	<u>\$ 10,073,461</u>	<u>\$ 10,141,977</u>	<u>\$ 49,489,425</u>	<u>\$ 48,132,119</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, 2nd Floor, Elyria, Ohio 44035.

Lorain County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 158,509,938	\$ 5,608,342	\$ 164,118,280	\$ 8,142,808
Cash with Fiscal Agent	266,569	-	266,569	-
Cash and Cash Equivalents in Segregated Accounts	859,971	1,453	861,424	-
Bond Fund Program Reserves	-	-	-	15,163
Receivables, Net of Allowances	88,905,336	4,312,333	93,217,669	978,795
Internal Balances	3,819,102	(3,819,102)	-	-
Due from Component Units	390,834	-	390,834	-
Materials and Supplies Inventory	1,485,490	31,066	1,516,556	4,205
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	5,037,113
Bond Fund Program Reserves	-	-	-	2,615,685
Bond Issue Costs	-	-	-	135,562
Due from Other Entities	-	-	-	3,902,551
Capital Assets, Not Being Depreciated	19,510,000	11,024,327	30,534,327	672,283
Capital Assets, Net of Depreciation	119,949,680	22,210,990	142,160,670	3,288,895
Net OPEB Asset	487,163	-	487,163	-
<i>Total Assets</i>	<u>394,184,083</u>	<u>39,369,409</u>	<u>433,553,492</u>	<u>24,794,060</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	202,743	705,664	908,407	-
Pension	22,764,579	124,582	22,889,161	231,031
OPEB	4,579,086	22,725	4,601,811	86,164
<i>Total Deferred Outflows of Resources</i>	<u>27,546,408</u>	<u>852,971</u>	<u>28,399,379</u>	<u>317,195</u>
Liabilities				
Payables	16,016,016	663,453	16,679,469	980,354
Accrued Interest	96,604	18,713	115,317	37,551
Notes Payable	5,000,000	-	5,000,000	-
Long-Term Liabilities:				
Due Within One Year	14,464,493	3,035,028	17,499,521	196,538
Due In More Than One Year:				
Net Pension Liability	93,065,732	453,171	93,518,903	426,557
Net OPEB Liability	61,451,413	308,801	61,760,214	-
Other Amounts	39,720,410	7,104,704	46,825,114	8,796,856
<i>Total Liabilities</i>	<u>229,814,668</u>	<u>11,583,870</u>	<u>241,398,538</u>	<u>10,437,856</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	53,754,049	-	53,754,049	-
Pension	23,967,982	110,919	24,078,901	60,783
OPEB	5,991,605	26,321	6,017,926	12,458
<i>Total Deferred Inflows of Resources</i>	<u>83,713,636</u>	<u>137,240</u>	<u>83,850,876</u>	<u>73,241</u>
Net Position				
Net Investment in Capital Assets	99,066,949	26,373,007	125,439,956	3,564,718
Restricted for:				
Judicial Programs and Services	5,366,494	-	5,366,494	-
Public Safety Programs and Services	12,230,447	-	12,230,447	-
Health Programs and Services	53,678,217	-	53,678,217	-
Human Service Programs and Services	34,431,246	-	34,431,246	883,085
Bond Fund Program Reserves	-	-	-	2,630,848
Community and Economic Development and Assistance	1,315,181	-	1,315,181	262,444
Real Estate Assessment	6,785,323	-	6,785,323	-
Highways, Streets, Roads and Bridges	2,247,533	-	2,247,533	-
Capital Projects	3,787,630	-	3,787,630	-
Debt Service	2,489,260	-	2,489,260	-
Other Governmental Purposes	1,515,068	-	1,515,068	-
Unrestricted	(114,711,161)	2,128,263	(112,582,898)	7,259,063
<i>Total Net Position</i>	<u>\$ 108,202,187</u>	<u>\$ 28,501,270</u>	<u>\$ 136,703,457</u>	<u>\$ 14,600,158</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, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 39,100,115	\$ 17,138,676	\$ 1,085,390	\$ 4,689,269
Judicial	24,501,578	5,684,219	401,817	-
Public Safety	34,465,200	3,404,402	2,133,536	533,453
Public Works	14,824,184	1,147,565	7,608,959	250,000
Health	20,233,785	4,426,020	8,610,292	-
Human Services	88,539,906	4,382,114	37,103,064	-
Economic Development and Assistance	1,600,468	-	1,306,699	-
Interest on Long-term Debt	1,403,770	-	-	-
<i>Total Governmental Activities</i>	<u>224,669,006</u>	<u>36,182,996</u>	<u>58,249,757</u>	<u>5,472,722</u>
Business-Type Activities				
Sewer System	3,074,927	3,729,167	-	2,805,690
Lorain County Regional Airport	744,982	58,740	-	57,234
Lorain County Transit	2,467,568	576,265	719,162	1,262,227
<i>Total Business-Type Activities</i>	<u>6,287,477</u>	<u>4,364,172</u>	<u>719,162</u>	<u>4,125,151</u>
<i>Total Primary Government</i>	<u>\$ 230,956,483</u>	<u>\$ 40,547,168</u>	<u>\$ 58,968,919</u>	<u>\$ 9,597,873</u>
Component Units:				
Lorain County Port Authority	\$ 2,423,722	\$ 415,128	\$ 2,159,287	\$ 80,694
Murray Ridge Production Center, Inc	1,766,170	1,651,462	-	-
Lorain County Visitor's Bureau, Inc	405,467	-	-	-
<i>Total Component Units</i>	<u>\$ 4,595,359</u>	<u>\$ 2,066,590</u>	<u>\$ 2,159,287</u>	<u>\$ 80,694</u>

General Revenues:

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

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year (Restated, see Note 2 and 29)

Net Position End of Year

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

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

Governmental Activities	Business-Type Activities	Total	Component Units
\$ (16,186,780)	\$ -	\$ (16,186,780)	\$ -
(18,415,542)	-	(18,415,542)	-
(28,393,809)	-	(28,393,809)	-
(5,817,660)	-	(5,817,660)	-
(7,197,473)	-	(7,197,473)	-
(47,054,728)	-	(47,054,728)	-
(293,769)	-	(293,769)	-
(1,403,770)	-	(1,403,770)	-
<u>(124,763,531)</u>	<u>-</u>	<u>(124,763,531)</u>	<u>-</u>
-	3,459,930	3,459,930	-
-	(629,008)	(629,008)	-
-	90,086	90,086	-
<u>-</u>	<u>2,921,008</u>	<u>2,921,008</u>	<u>-</u>
<u>\$ (124,763,531)</u>	<u>\$ 2,921,008</u>	<u>\$ (121,842,523)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 231,387
-	-	-	(114,708)
-	-	-	(405,467)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (288,788)</u>
56,210,949	-	56,210,949	-
39,554,412	-	39,554,412	-
-	-	-	703,125
8,091,615	-	8,091,615	707,998
3,455,584	-	3,455,584	276,688
4,627,916	447,775	5,075,691	290,687
111,940,476	447,775	112,388,251	1,978,498
303,200	(303,200)	-	-
(12,519,855)	3,065,583	(9,454,272)	1,689,710
120,722,042	25,435,687	146,157,729	12,910,448
<u>\$ 108,202,187</u>	<u>\$ 28,501,270</u>	<u>\$ 136,703,457</u>	<u>\$ 14,600,158</u>

Lorain County, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2018

	General	Job & Family Services	Children Services
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,074,206	\$ 3,419,892	\$ 19,576,473
Cash with Fiscal Agent	-	-	-
Cash and Cash Equivalents in Segregated Accounts	6,494	-	72,801
Receivables	18,461,049	2,159,647	17,674,105
Notes Receivable	-	-	-
Due from Other Funds	3,665,882	218,595	-
Due from Component Units	390,834	-	-
Advances to Other Funds	14,838,827	-	-
Materials and Supplies Inventory	185,202	16,118	4,690
<i>Total Assets</i>	<u>\$ 45,622,494</u>	<u>\$ 5,814,252</u>	<u>\$ 37,328,069</u>
Liabilities			
Payables	\$ 2,884,184	\$ 786,982	\$ 1,159,380
Due to Other Funds	20,746	110,377	31,514
Advances from Other Funds	-	-	-
Notes Payable	-	-	-
<i>Total Liabilities</i>	<u>2,904,930</u>	<u>897,359</u>	<u>1,190,894</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	8,338,141	-	10,290,603
Unavailable Revenue	2,791,203	462,125	6,656,179
<i>Total Deferred Inflows of Resources</i>	<u>11,129,344</u>	<u>462,125</u>	<u>16,946,782</u>
Fund Balances			
Nonspendable	15,024,029	16,118	4,690
Restricted	-	4,438,650	19,185,703
Committed	-	-	-
Assigned	5,696,540	-	-
Unassigned	10,867,651	-	-
<i>Total Fund Balances</i>	<u>31,588,220</u>	<u>4,454,768</u>	<u>19,190,393</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 45,622,494</u>	<u>\$ 5,814,252</u>	<u>\$ 37,328,069</u>

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

Community Mental Health	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 19,756,439	\$ 21,571,504	\$ 15,389,026	\$ 48,513,331	\$ 136,300,871
-	-	-	266,569	266,569
-	-	-	780,676	859,971
12,063,272	23,267,806	36,529	14,836,529	88,498,937
-	-	-	390,475	390,475
18,120	-	-	48,956	3,951,553
-	-	-	-	390,834
-	-	-	4,189,456	19,028,283
1,695	217,474	-	1,060,311	1,485,490
<u>\$ 31,839,526</u>	<u>\$ 45,056,784</u>	<u>\$ 15,425,555</u>	<u>\$ 70,086,303</u>	<u>\$ 251,172,983</u>
\$ 1,200,025	\$ 2,232,869	\$ 219,829	\$ 3,369,269	\$ 11,852,538
-	24,838	2,500,000	707,953	3,395,428
-	-	14,552,981	1,208,587	15,761,568
-	-	5,000,000	-	5,000,000
<u>1,200,025</u>	<u>2,257,707</u>	<u>22,272,810</u>	<u>5,285,809</u>	<u>36,009,534</u>
9,969,018	19,040,563	-	6,115,724	53,754,049
1,794,494	3,386,979	-	3,608,652	18,699,632
<u>11,763,512</u>	<u>22,427,542</u>	<u>-</u>	<u>9,724,376</u>	<u>72,453,681</u>
1,695	217,474	-	1,060,311	16,324,317
18,874,294	20,154,061	-	53,990,151	116,642,859
-	-	-	319,819	319,819
-	-	-	-	5,696,540
-	-	(6,847,255)	(294,163)	3,726,233
<u>18,875,989</u>	<u>20,371,535</u>	<u>(6,847,255)</u>	<u>55,076,118</u>	<u>142,709,768</u>
<u>\$ 31,839,526</u>	<u>\$ 45,056,784</u>	<u>\$ 15,425,555</u>	<u>\$ 70,086,303</u>	<u>\$ 251,172,983</u>

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Lorain County, Ohio
 Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2018

Total Governmental Fund Balances \$ 142,709,768

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. 139,459,680

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds: 18,699,632

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 18,057,775

Accrued interest payable is not due and payable in the current period and therefore not reported in the funds. (96,604)

Unamortized gain/loss on refunding represents deferred outflows, which do not provide current financial resources and, therefore, are not reported in the funds. 202,743

The net pension liability and net OPEB liability/asset are not due and payable or available in the current period, therefore, the liability/asset and related deferred inflows/outflows are not reported in governmental funds.

Net OPEB Asset	487,163	
Deferred Outflows - Pension	22,764,579	
Deferred Outflows - OPEB	4,579,086	
Net Pension Liability	(93,065,732)	
Net OPEB Liability	(61,451,413)	
Deferred Inflows - Pension	(23,967,982)	
Deferred Inflows - OPEB	(5,991,605)	
	(156,645,904)	(156,645,904)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(15,200,000)	
Bond Anticipation Notes	(11,730,000)	
Sales Tax Receipt Bond	(5,735,000)	
Special Assessment Debt	(1,040,000)	
OPWC Loans	(521,618)	
OWDA Loans	(53,565)	
SIB Loan	(135,781)	
Premium on General Obligation Bonds	(825,226)	
Compensated Absences	(18,943,713)	
	(54,184,903)	(54,184,903)

Net Position of Governmental Activities \$ 108,202,187

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, 2018

	General	Job & Family Services	Children Services
Revenues			
Property Taxes	\$ 7,742,295	\$ -	\$ 10,174,548
Sales Tax	29,710,142	-	-
Charges for Services	6,018,589	-	-
Licenses, Permits and Fees	10,386,272	-	-
Fines and Forfeitures	792,670	-	-
Special Assessments	-	-	-
Intergovernmental	8,976,877	14,869,388	8,869,785
Interest	3,455,584	-	-
Miscellaneous	584,940	128,121	14,689
<i>Total Revenues</i>	<u>67,667,369</u>	<u>14,997,509</u>	<u>19,059,022</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	29,535,437	-	-
Judicial	16,796,139	-	-
Public Safety	7,044,455	-	-
Public Works	67,703	426	-
Health	2,461	-	-
Human Services	2,111,586	16,169,709	18,328,580
Economic Development and Assistance	-	-	-
Capital Outlay	790,864	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<i>Total Expenditures</i>	<u>56,348,645</u>	<u>16,170,135</u>	<u>18,328,580</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,318,724</u>	<u>(1,172,626)</u>	<u>730,442</u>
Other Financing Sources (Uses)			
Issuance of Sales Tax Receipts Bonds	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-
Issuance of Notes	-	-	-
Issuance of OPWC Loans	-	-	-
Premium on Debt Refunding	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Transfers In	56,033	984,854	857,618
Transfers Out	(5,912,629)	(857,618)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(5,856,596)</u>	<u>127,236</u>	<u>857,618</u>
<i>Net Change in Fund Balance</i>	5,462,128	(1,045,390)	1,588,060
<i>Fund Balance Beginning of Year</i>	26,132,686	5,503,351	17,602,120
Increase (Decrease) in Reserve for Inventory	(6,594)	(3,193)	213
<i>Fund Balance End of Year</i>	<u>\$ 31,588,220</u>	<u>\$ 4,454,768</u>	<u>\$ 19,190,393</u>

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

Community Mental Health	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 10,068,544	\$ 19,243,893	\$ -	\$ 6,492,196	\$ 53,721,476
-	-	-	9,844,270	39,554,412
1,238,321	2,301,592	-	7,291,433	16,849,935
-	4,122	374,600	5,359,354	16,124,348
-	-	-	1,285,622	2,078,292
-	-	-	253,913	253,913
3,382,156	12,161,608	6,636,182	26,899,553	81,795,549
-	-	-	50,094	3,505,678
238,036	1,030,130	5,372	1,421,189	3,422,477
<u>14,927,057</u>	<u>34,741,345</u>	<u>7,016,154</u>	<u>58,897,624</u>	<u>217,306,080</u>
-	-	4,341	3,967,877	33,507,655
-	-	-	1,394,533	18,190,672
-	-	-	23,364,957	30,409,412
-	-	-	9,490,924	9,559,053
16,926,188	-	-	8,280,014	25,208,663
-	36,217,223	-	12,143,475	84,970,573
-	-	-	1,628,217	1,628,217
-	-	10,764,122	44,641	11,599,627
-	-	-	1,917,002	1,917,002
-	-	347,600	1,402,045	1,749,645
<u>16,926,188</u>	<u>36,217,223</u>	<u>11,116,063</u>	<u>63,633,685</u>	<u>218,740,519</u>
<u>(1,999,131)</u>	<u>(1,475,878)</u>	<u>(4,099,909)</u>	<u>(4,736,061)</u>	<u>(1,434,439)</u>
-	-	3,500,000	-	3,500,000
-	-	-	11,755,000	11,755,000
-	-	11,350,000	380,000	11,730,000
-	-	52,823	-	52,823
-	-	-	1,037,773	1,037,773
-	-	-	(12,413,339)	(12,413,339)
-	-	393,000	6,152,081	8,443,586
-	-	(100,000)	(1,270,139)	(8,140,386)
<u>-</u>	<u>-</u>	<u>15,195,823</u>	<u>5,641,376</u>	<u>15,965,457</u>
(1,999,131)	(1,475,878)	11,095,914	905,315	14,531,018
20,875,120	21,843,075	(17,943,169)	54,096,355	128,109,538
-	4,338	-	74,448	69,212
<u>\$ 18,875,989</u>	<u>\$ 20,371,535</u>	<u>\$ (6,847,255)</u>	<u>\$ 55,076,118</u>	<u>\$ 142,709,768</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, 2018

Net Change in Fund Balances - Total Governmental Funds		\$ 14,531,018
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 10,383,862	
Current Year Depreciation	<u>(5,491,043)</u>	4,892,819
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(395,017)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(7,405,562)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	1,145,000	
Sales Tax Receipts Bonds	330,000	
Special Assessment Bonds	335,000	
OPWC Loans	70,272	
OWDA Loans	11,915	
SIB Loan	<u>24,814</u>	1,917,001
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
General Obligation Bonds	(11,755,000)	
Sales Tax Receipts Bonds	(3,500,000)	
OPWC Loans	(52,823)	
Bond Anticipation Notes	<u>(11,730,000)</u>	(27,037,823)
Issuance of refunding bonds results in expenditures and other financing sources and uses in the governmental funds, but these transactions are reflected in the statement of net position as long-term liabilities.		
Payment to Refund Bond Escrow Agent	12,413,339	
Premium on Refunding Bonds	<u>(888,705)</u>	11,524,634
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	314	
Amortization of Premium on Bonds	63,479	
Amortization of Refunding Loss	<u>(42,145)</u>	21,648
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		11,244,037
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(17,945,582)	
OPEB	<u>(3,778,336)</u>	(21,723,918)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		554,277
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		69,212
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences		<u>(712,181)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ (12,519,855)</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 7,242,286	\$ 7,742,295	\$ 7,742,295	\$ -	\$ 7,742,295	\$ -
Sales Tax	28,000,000	29,362,101	29,362,101	-	29,362,101	-
Charges for Services	3,826,000	4,163,398	4,163,398	-	4,163,398	-
Licenses, Permits and Fees	9,376,250	10,197,940	10,197,940	-	10,197,940	-
Fines and Forfeitures	815,150	786,999	786,999	-	786,999	-
Intergovernmental Revenue	8,955,416	9,726,172	9,726,172	-	9,726,172	-
Interest Income	1,800,860	3,211,905	3,211,905	-	3,211,905	-
Miscellaneous Revenue	339,600	575,623	575,623	-	575,623	-
Total Revenues	60,355,562	65,766,433	65,766,433	-	65,766,433	-
Expenditures						
Current:						
General Government:						
Legislative and Executive	25,925,944	33,461,875	28,084,189	541,160	28,625,349	4,836,526
Judicial	8,006,995	17,596,514	16,493,967	185,249	16,679,216	917,298
Public Safety	2,577,095	7,325,208	6,936,559	96,022	7,032,581	292,627
Public Works	16,250	67,475	67,475	-	67,475	-
Health	4,000	4,000	2,873	-	2,873	1,127
Human Services	2,030,686	2,519,486	2,079,727	27,574	2,107,301	412,185
Capital Outlay	549,877	1,254,879	790,864	43,190	834,054	420,825
Intergovernmental	3,400	3,400	1,075	-	1,075	2,325
Total Expenditures	39,114,247	62,232,837	54,456,729	893,195	55,349,924	6,882,913
Excess of Revenues Over Expenditures	21,241,315	3,533,596	11,309,704	(893,195)	10,416,509	6,882,913
Other Financing Sources (Uses)						
Transfers In	200,000	208,761	208,761	-	208,761	-
Transfers Out	(26,780,943)	(6,183,301)	(5,912,629)	-	(5,912,629)	270,672
Advances In	-	1,089,999	1,089,999	-	1,089,999	-
Advances Out	-	(4,309,884)	(4,309,884)	-	(4,309,884)	-
Total Other Financing Sources (Uses)	(26,580,943)	(9,194,425)	(8,923,753)	-	(8,923,753)	270,672
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,339,628)	(5,660,829)	2,385,951	\$ (893,195)	\$ 1,492,756	\$ 7,153,585
Fund Balance at Beginning of Year	7,653,401	7,653,401	7,653,401			
Fund Balance at End of Year	\$ 2,313,773	\$ 1,992,572	\$ 10,039,352			

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 Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 15,780,000	\$ 16,113,512	\$ 16,113,512	\$ -	\$ 16,113,512	\$ -
Miscellaneous Revenue	281,000	128,121	128,121	-	128,121	-
Total Revenues	16,061,000	16,241,633	16,241,633	-	16,241,633	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,858,355	7,528,989	7,500,507	-	7,500,507	28,482
Fringe Benefits	4,550,819	4,160,520	4,088,531	-	4,088,531	71,989
Material and Supplies	328,200	258,200	181,115	1,526	182,641	75,559
Equipment	131,906	184,500	127,959	4,465	132,424	52,076
Contractual Services	3,093,662	4,724,105	3,623,055	414,341	4,037,396	686,709
Capital Outlay	7,500	7,500	-	-	-	7,500
Fees	70,000	153,000	137,361	12,404	149,765	3,235
Other	61,768	506,268	320,219	1,682	321,901	184,367
Total Expenditures	16,102,210	17,523,082	15,978,747	434,418	16,413,165	1,109,917
(Deficiency) of Revenues (Under) Expenditures	(41,210)	(1,281,449)	262,886	(434,418)	(171,532)	1,109,917
Other Financing Sources (Uses)						
Transfers In	-	984,854	984,854	-	984,854	-
Transfers Out	-	(857,618)	(857,618)	-	(857,618)	-
Total Other Financing Sources (Uses)	-	127,236	127,236	-	127,236	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(41,210)	(1,154,213)	390,122	\$ (434,418)	\$ (44,296)	\$ 1,109,917
Fund Balance at Beginning of Year	3,029,770	3,029,770	3,029,770			
Fund Balance at End of Year	\$ 2,988,560	\$ 1,875,557	\$ 3,419,892			

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 Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 10,803,724	\$ 10,174,548	\$ 10,174,548	\$ -	\$ 10,174,548	\$ -
Intergovernmental Revenue	7,304,814	9,315,992	9,315,992	-	9,315,992	-
Miscellaneous Revenue	19,084	14,689	14,689	-	14,689	-
Total Revenues	<u>18,127,622</u>	<u>19,505,229</u>	<u>19,505,229</u>	<u>-</u>	<u>19,505,229</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,093,810	7,984,810	7,960,062	-	7,960,062	24,748
Fringe Benefits	3,687,799	3,543,799	3,359,218	-	3,359,218	184,581
Material and Supplies	196,653	204,217	197,847	5,453	203,300	917
Equipment	58,022	191,507	128,737	60,405	189,142	2,365
Contractual Services	5,649,194	5,653,635	5,497,217	127,006	5,624,223	29,412
Fees	495,410	416,711	416,642	-	416,642	69
Other	373,143	481,424	457,534	9,757	467,291	14,133
Total Expenditures	<u>18,554,031</u>	<u>18,476,103</u>	<u>18,017,257</u>	<u>202,621</u>	<u>18,219,878</u>	<u>256,225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(426,409)	1,029,126	1,487,972	(202,621)	1,285,351	256,225
Other Financing Sources						
Transfers In	-	857,618	857,618	-	857,618	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(426,409)	1,886,744	2,345,590	<u>\$ (202,621)</u>	<u>\$ 2,142,969</u>	<u>\$ 256,225</u>
Fund Balance at Beginning of Year	16,935,325	16,935,325	16,935,325			
Fund Balance at End of Year	<u>\$ 16,508,916</u>	<u>\$ 18,822,069</u>	<u>\$ 19,280,915</u>			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 10,911,519	\$ 10,068,544	\$ 10,068,544	\$ -	\$ 10,068,544	\$ -
Charges for Services	1,639,424	1,238,321	1,238,321	-	1,238,321	-
Intergovernmental Revenue	2,242,746	3,777,673	3,777,673	-	3,777,673	-
Miscellaneous Revenue	-	207,050	207,050	-	207,050	-
Total Revenues	<u>14,793,689</u>	<u>15,291,588</u>	<u>15,291,588</u>	<u>-</u>	<u>15,291,588</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,081,665	1,081,665	920,991	-	920,991	160,674
Fringe Benefits	473,295	473,294	361,454	-	361,454	111,840
Material and Supplies	99,200	103,542	69,043	-	69,043	34,499
Equipment	41,660	51,621	35,321	-	35,321	16,300
Contractual Services	18,768,847	17,761,460	14,583,616	1,476,259	16,059,875	1,701,585
Capital Outlay	40,000	1,284,925	-	-	-	1,284,925
Other	522,700	784,026	601,558	7,000	608,558	175,468
Total Expenditures	<u>21,027,367</u>	<u>21,540,533</u>	<u>16,571,983</u>	<u>1,483,259</u>	<u>18,055,242</u>	<u>3,485,291</u>
(Deficiency) of Revenues (Under) Expenditures	(6,233,678)	(6,248,945)	(1,280,395)	<u>\$ (1,483,259)</u>	<u>\$ (2,763,654)</u>	<u>\$ 3,485,291</u>
Fund Balance at Beginning of Year	<u>20,750,511</u>	<u>20,750,511</u>	<u>20,750,511</u>			
Fund Balance at End of Year	<u>\$ 14,516,833</u>	<u>\$ 14,501,566</u>	<u>\$ 19,470,116</u>			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 18,009,169	\$ 19,243,893	\$ 19,243,893	\$ -	\$ 19,243,893	\$ -
Charges for Services	944,500	2,305,714	2,305,714	-	2,305,714	-
Intergovernmental Revenue	13,859,072	14,652,277	14,652,277	-	14,652,277	-
Miscellaneous Revenue	2,011,700	1,043,169	1,043,169	-	1,043,169	-
Total Revenues	<u>34,824,441</u>	<u>37,245,053</u>	<u>37,245,053</u>	<u>-</u>	<u>37,245,053</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	17,800,000	17,724,600	16,821,832	-	16,821,832	902,768
Fringe Benefits	10,444,190	10,517,108	9,257,747	28,247	9,285,994	1,231,114
Material and Supplies	565,665	733,550	570,045	32,112	602,157	131,393
Equipment	601,435	702,319	475,464	10,542	486,006	216,313
Contractual Services	7,782,468	8,752,501	5,955,000	997,021	6,952,021	1,800,480
Capital Outlay	125,000	145,000	29,453	-	29,453	115,547
Fees	129,000	229,000	116,189	-	116,189	112,811
Other	4,395,482	4,008,946	2,963,174	42,790	3,005,964	1,002,982
Total Expenditures	<u>41,843,240</u>	<u>42,813,024</u>	<u>36,188,904</u>	<u>1,110,712</u>	<u>37,299,616</u>	<u>5,513,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,018,799)	(5,567,971)	1,056,149	<u>\$ (1,110,712)</u>	<u>\$ (54,563)</u>	<u>\$ 5,513,408</u>
Fund Balance at Beginning of Year	19,968,489	19,968,489	19,968,489			
Fund Balance at End of Year	<u>\$ 12,949,690</u>	<u>\$ 14,400,518</u>	<u>\$ 21,024,638</u>			

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

Lorain County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Fund
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 4,683,190	\$ 395,285	\$ 529,867	\$ 5,608,342	\$ 22,209,067
Cash and Cash Equivalents in Segregated Accounts	-	-	1,453	1,453	-
Receivables, Net of Allowances	3,675,407	117,831	519,095	4,312,333	15,924
Due From Other Funds	2,939	-	98,772	101,711	-
Materials and Supplies Inventory	31,066	-	-	31,066	-
<i>Total Current Assets</i>	<u>8,392,602</u>	<u>513,116</u>	<u>1,149,187</u>	<u>10,054,905</u>	<u>22,224,991</u>
<i>Non-Current Assets:</i>					
Capital Assets, Non-Depreciable:					
Land	150,431	4,479,800	-	4,630,231	-
Construction in Progress	3,211,888	3,182,208	-	6,394,096	-
Capital Assets, Net of Depreciation:					
Buildings, Structures and Improvements	-	4,810,373	339,674	5,150,047	-
Vehicles	99,595	130,316	553,398	783,309	-
Machinery & Equipment	220,291	-	7,037	227,328	-
Sewer Plant	3,239,728	-	-	3,239,728	-
Sewer Lines	12,507,895	-	-	12,507,895	-
Water Lines	302,683	-	-	302,683	-
<i>Total Non-Current Assets</i>	<u>19,732,511</u>	<u>12,602,697</u>	<u>900,109</u>	<u>33,235,317</u>	<u>-</u>
<i>Total Assets</i>	<u>28,125,113</u>	<u>13,115,813</u>	<u>2,049,296</u>	<u>43,290,222</u>	<u>22,224,991</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding	705,664	-	-	705,664	-
Pension	93,018	-	31,564	124,582	-
OPEB	18,180	-	4,545	22,725	-
<i>Total Deferred Outflows of Resources</i>	<u>816,862</u>	<u>-</u>	<u>36,109</u>	<u>852,971</u>	<u>-</u>
Liabilities					
<i>Current Liabilities:</i>					
Payables	271,853	67,001	324,599	663,453	4,163,478
Compensated Absences Current	2,141	-	1,076	3,217	-
Due to Other Funds	254,098	-	400,000	654,098	3,738
Accrued Interest	18,713	-	-	18,713	-
OWDA Loan - Current	47,588	-	-	47,588	-
OPWC Loan - Current	9,223	-	-	9,223	-
Notes Payable	2,710,000	-	-	2,710,000	-
General Obligation Bonds - Current	265,000	-	-	265,000	-
<i>Total Current Liabilities</i>	<u>3,578,616</u>	<u>67,001</u>	<u>725,675</u>	<u>4,371,292</u>	<u>4,167,216</u>
<i>Noncurrent Liabilities:</i>					
Advances from Other Funds	2,010,124	87,591	1,169,000	3,266,715	-
Compensated Absences	41,125	-	21,928	63,053	-
OWDA Loan	751,247	-	-	751,247	-
OPWC Loan	60,404	-	-	60,404	-
General Obligation Bonds	6,230,000	-	-	6,230,000	-
Net Pension Liability	362,537	-	90,634	453,171	-
Net OPEB Liability	247,041	-	61,760	308,801	-
<i>Total Noncurrent Liabilities</i>	<u>9,702,478</u>	<u>87,591</u>	<u>1,343,322</u>	<u>11,133,391</u>	<u>-</u>
<i>Total Liabilities</i>	<u>13,281,094</u>	<u>154,592</u>	<u>2,068,997</u>	<u>15,504,683</u>	<u>4,167,216</u>
Deferred Inflows of Resources					
Pension	88,735	-	22,184	110,919	-
OPEB	21,057	-	5,264	26,321	-
<i>Total Deferred Inflows of Resources</i>	<u>109,792</u>	<u>-</u>	<u>27,448</u>	<u>137,240</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	12,926,968	12,545,930	900,109	26,373,007	-
Unrestricted	2,624,121	415,291	(911,149)	2,128,263	18,057,775
<i>Total Net Position</i>	<u>\$ 15,551,089</u>	<u>\$ 12,961,221</u>	<u>\$ (11,040)</u>	<u>\$ 28,501,270</u>	<u>\$ 18,057,775</u>

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

Lorain County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Business-type Activities				Governmental
	Sewer System	Lorain County	Nonmajor Transit Fund	Total Enterprise Funds	Internal
		Regional Airport			Service Fund
Operating Revenues					
Charges for Services	\$ 3,729,167	\$ 58,740	\$ 576,265	\$ 4,364,172	\$ 37,575,328
Miscellaneous Revenue	156,670	235,562	55,543	447,775	511,215
<i>Total Operating Revenues</i>	<u>3,885,837</u>	<u>294,302</u>	<u>631,808</u>	<u>4,811,947</u>	<u>38,086,543</u>
Operating Expenses					
Contract Services	1,222,680	274,608	2,267,269	3,764,557	831,537
Personal Services	363,203	-	56,807	420,010	127,858
Fringe Benefits	211,899	-	54,331	266,230	60,502
Depreciation	505,241	395,437	55,597	956,275	-
Claims Expense	-	-	-	-	36,482,994
Materials and Supplies	32,212	69,620	7,951	109,783	894
Miscellaneous	308,789	5,317	25,613	339,719	28,481
<i>Total Operating Expenses</i>	<u>2,644,024</u>	<u>744,982</u>	<u>2,467,568</u>	<u>5,856,574</u>	<u>37,532,266</u>
<i>Operating Income (Loss)</i>	<u>1,241,813</u>	<u>(450,680)</u>	<u>(1,835,760)</u>	<u>(1,044,627)</u>	<u>554,277</u>
Non-Operating Revenues (Expense)					
Grants and Contributions	-	-	719,162	719,162	-
Interest and Fiscal Charges	(430,903)	-	-	(430,903)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(430,903)</u>	<u>-</u>	<u>719,162</u>	<u>288,259</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	810,910	(450,680)	(1,116,598)	(756,368)	554,277
Capital Contributions	2,805,690	57,234	1,262,227	4,125,151	-
Transfers In	96,800	50,000	50,000	196,800	-
Transfers Out	(500,000)	-	-	(500,000)	-
<i>Change in Net Position</i>	3,213,400	(343,446)	195,629	3,065,583	554,277
<i>Net Position Beginning of Year (Restated, see Note 2)</i>	<u>12,337,689</u>	<u>13,304,667</u>	<u>(206,669)</u>	<u>25,435,687</u>	<u>17,503,498</u>
<i>Net Position End of Year</i>	<u>\$ 15,551,089</u>	<u>\$ 12,961,221</u>	<u>\$ (11,040)</u>	<u>\$ 28,501,270</u>	<u>\$ 18,057,775</u>

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

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise Funds				Governmental Activities
	Sewer System	Lorain County Regional	Nonmajor Transit	Total Enterprise Funds	Internal Service Fund
		Airport	Fund		
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 3,508,673	\$ 93,691	\$ 252,125	\$ 3,854,489	\$ 37,760,530
Cash Payments to Suppliers	(1,751,823)	(364,750)	(1,585,599)	(3,702,172)	(756,779)
Cash Payments for Claims	-	-	-	-	(35,895,758)
Cash Payments for Employees	(499,528)	-	(87,793)	(587,321)	(189,433)
Other Cash Receipts	156,670	235,562	55,543	447,775	511,215
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,413,992</u>	<u>(35,497)</u>	<u>(1,365,724)</u>	<u>12,771</u>	<u>1,429,775</u>
Cash Flows from Noncapital Financing Activities					
Operating Grants Received	-	-	719,162	719,162	-
Grants and Capital Contributions	2,805,690	57,234	1,262,227	4,125,151	-
Transfers In	96,800	50,000	50,000	196,800	-
Transfers Out	(500,000)	-	-	(500,000)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>2,402,490</u>	<u>107,234</u>	<u>2,031,389</u>	<u>4,541,113</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities					
Proceeds - OWDA Loans	174,802	-	-	174,802	-
Principal Payments - OWDA Loans	(44,095)	-	-	(44,095)	-
Principal Payments - OPWC Loans	(9,222)	-	-	(9,222)	-
Principal Payments - Bonds	(265,000)	-	-	(265,000)	-
Interest Payments	(375,737)	-	-	(375,737)	-
Acquisition of Capital Assets	(2,326,201)	(196,036)	(240,000)	(2,762,237)	-
Note Proceeds	2,710,000	-	-	2,710,000	-
Note Retirement	(2,635,000)	-	-	(2,635,000)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(2,770,453)</u>	<u>(196,036)</u>	<u>(240,000)</u>	<u>(3,206,489)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash</i>	1,046,029	(124,299)	425,665	1,347,395	1,429,775
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,637,161</u>	<u>519,584</u>	<u>105,655</u>	<u>4,262,400</u>	<u>20,779,292</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 4,683,190</u>	<u>\$ 395,285</u>	<u>\$ 531,320</u>	<u>\$ 5,609,795</u>	<u>\$ 22,209,067</u>

(Continued)

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise Funds				Governmental Activities
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ 1,241,813	\$ (450,680)	\$ (1,835,760)	\$ (1,044,627)	\$ 554,277
Adjustments:					
Depreciation	505,241	395,437	55,597	956,275	-
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	(217,555)	9,145	(55,669)	(264,079)	143,420
Intergovernmental Receivable	-	25,806	(212,555)	(186,749)	-
Due from Other Funds	(2,939)	-	(55,916)	(58,855)	41,782
Deferred Outflows - Pension/OPEB	119,201	-	34,187	153,388	-
Inventory	(129)	-	-	(129)	-
Increase (Decrease) in Liabilities and Deferred Inflows:					
Payables	20,391	4,699	319,670	344,760	(4,833)
Due to Other Funds	(357,948)	-	21,433	(336,515)	3,738
Contracts Payable	(417,713)	6,212	-	(411,501)	75,709
Retainage Payable	29,127	(26,116)	-	3,011	-
Claims Payable	-	-	-	-	587,236
Compensated Absences Payable	7,059	-	895	7,954	-
Advances from Other Funds	550,000	-	375,000	925,000	-
Intergovernmental Payable	(12,135)	-	-	(12,135)	28,446
Net Pension Liability	(170,383)	-	(42,596)	(212,979)	-
Net OPEB Liability	13,342	-	61,760	75,102	-
Deferred Inflows - Pension/OPEB	106,620	-	(31,770)	74,850	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 1,413,992</u>	<u>\$ (35,497)</u>	<u>\$ (1,365,724)</u>	<u>\$ 12,771</u>	<u>\$ 1,429,775</u>

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

Lorain County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

	<u>Agency Funds</u>
Assets	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 21,696,021
Cash and Cash Equivalents in Segregated Accounts	5,248,880
Receivables:	
Property and Other Taxes	433,533,417
Special Assessments	42,099,198
Intergovernmental	9,991,039
Accounts Receivable	46,520
<i>Total Assets</i>	<u>\$ 512,615,075</u>
Liabilities	
Local Government Taxes Payable	\$ 9,990,407
Intergovernmental Payable	4,285,258
Undistributed Monies	488,986,286
Deposits Held in Custody for Others	9,353,124
<i>Total Liabilities</i>	<u>\$ 512,615,075</u>

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

Lorain County, Ohio
Combining Statement of Net Position
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2018
Murray Ridge Production Center, Inc. - June 30, 2018
Lorain County Visitor's Bureau, Inc. - December 31, 2018

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,655,394	\$ 1,606,224	\$ 881,190	\$ 8,142,808
Bond Fund Program Reserves	-	-	15,163	15,163
Receivables, Net of Allowances	681,300	248,567	48,928	978,795
Material and Supplies Inventory	-	-	4,205	4,205
Deposits	-	1,000	-	1,000
Assets Held for Resale	5,037,113	-	-	5,037,113
Noncurrent Assets:				
Bond Fund Program Reserves	2,511,440	-	104,245	2,615,685
Bond Issue Costs	57,000	-	78,562	135,562
Due from Other Entities	3,902,551	-	-	3,902,551
Capital Assets not being Depreciated	585,348	-	86,935	672,283
Capital Assets, Net of Depreciation	2,949,611	29,759	309,525	3,288,895
Total Assets	<u>21,379,757</u>	<u>1,885,550</u>	<u>1,528,753</u>	<u>24,794,060</u>
Deferred Outflows of Resources:				
Pension	231,031	-	-	231,031
OPEB	86,164	-	-	86,164
Total Deferred Outflows of Resources	<u>317,195</u>	<u>-</u>	<u>-</u>	<u>317,195</u>
Liabilities:				
Current Liabilities:				
Payables	911,646	61,007	7,701	980,354
Accrued Interest	37,551	-	-	37,551
Noncurrent Liabilities:				
Due within One Year	156,538	-	40,000	196,538
Due in more than One Year:				
Net Pension Liability	426,557	-	-	426,557
Other Amounts	7,868,523	-	928,333	8,796,856
Total Liabilities	<u>9,400,815</u>	<u>61,007</u>	<u>976,034</u>	<u>10,437,856</u>
Deferred Inflows of Resources:				
Pension	60,783	-	-	60,783
OPEB	12,458	-	-	12,458
Total Deferred Inflows of Resources	<u>73,241</u>	<u>-</u>	<u>-</u>	<u>73,241</u>
Net Position:				
Net Investment in Capital Assets	3,534,959	29,759	-	3,564,718
Restricted for:				
Human Service Programs and Services	-	883,085	-	883,085
Bond Fund Program Reserves	2,511,440	-	119,408	2,630,848
Community and Economic Development and Assistance	262,444	-	-	262,444
Unrestricted	5,914,053	911,699	433,311	7,259,063
Total Net Position	<u>\$ 12,222,896</u>	<u>\$ 1,824,543</u>	<u>\$ 552,719</u>	<u>\$ 14,600,158</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, 2018
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2018
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2018

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Lorain County Port Authority				
Economic Development	\$ 2,423,722	\$ 415,128	\$ 2,159,287	\$ 80,694
Murray Ridge Production Center, Inc.				
Production	1,766,170	1,651,462	-	-
Lorain County Visitor's Bureau, Inc.				
Tourism	405,467	-	-	-
Total Component Units	<u>\$ 4,595,359</u>	<u>\$ 2,066,590</u>	<u>\$ 2,159,287</u>	<u>\$ 80,694</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, Restated, See Note 29
Net Position - Ending

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

**Net Revenue and
Changes in Net Position**

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
\$ 231,387	\$ -	\$ -	\$ 231,387
-	(114,708)	-	(114,708)
-	-	(405,467)	(405,467)
<u>\$ 231,387</u>	<u>\$ (114,708)</u>	<u>\$ (405,467)</u>	<u>\$ (288,788)</u>
-	-	703,125	703,125
707,998	-	-	707,998
159,179	117,509	-	276,688
258,281	-	32,406	290,687
<u>1,125,458</u>	<u>117,509</u>	<u>735,531</u>	<u>1,978,498</u>
1,356,845	2,801	330,064	1,689,710
10,866,051	1,821,742	222,655	12,910,448
<u>\$ 12,222,896</u>	<u>\$ 1,824,543</u>	<u>\$ 552,719</u>	<u>\$ 14,600,158</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 charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both

the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Expenses/Expenditures

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

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

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

E. Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2018.

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 2018, investments were limited to STAR Ohio, 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 2018. 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 2018, there were no limitations or restriction on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund during 2018 amounted to \$3,455,584, which includes \$3,365,632 assigned from other County funds.

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

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

G. Inventory

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

H. Interfund Balances

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

I. Capital Assets and Depreciation

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

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

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

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

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

J. Compensated Absences

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

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

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

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

K. Accrued and Long-Term Obligations

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

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

L. Fund Balance

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

The County reports the following classifications:

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

is restricted, committed, or assigned, then they are included in the appropriate fund balance classification (restricted, committed, or assigned), rather than nonspendable fund balance. The corpus (principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

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

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

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

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

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

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

M. Net Position

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

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

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

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

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

N. Operating Revenues and Expenses

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

O. Interfund Transactions

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

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

P. Estimates

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

Q. Pensions/Other Postemployment Benefits (OPEB)

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

R. Implementation of New Accounting Principles and Restatement of Net Position

For the fiscal year ended December 31, 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial reporting for Postemployment Benefits other than Pensions*, GASB Statement No. 85, *Omnibus 2017* and GASB Statement No. 86, *Certain Debt Extinguishments*.

GASB Statement No. 75 requires recognition of the entire net postemployment benefits other than pensions (other postemployment benefits or OPEB) liability and a more comprehensive measure of postemployment benefits expense for OPEB provided to the employees of state and local governmental employers through OPEB plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 75 resulted in the inclusion of net OPEB liability and OPEB expense components on the accrual financial statements. See below for the effect on net position as previously reported.

Additionally, intergovernmental receivable was restated for a correction of an error.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2017	\$ 185,460,367	\$ 25,723,784
Adjustments:		
Net OPEB Liability	(59,321,849)	(292,124)
Deferred Outflows	68,652	0
Deferred Outflow-Payments		
Subsequent to Measurement Date	801,395	4,027
Deferred Inflows	(147,081)	0
Intergovernmental Receivable	(6,139,442)	0
Restated Net Position, December 31, 2017	<u>\$ 120,722,042</u>	<u>\$ 25,435,687</u>

	Sewer System	Transit Fund
Net Position, December 31, 2017	\$ 12,568,166	\$ (149,049)
Adjustments:		
Net OPEB Liability	(233,699)	(58,425)
Deferred Outflow-Payments		
Subsequent to Measurement Date	3,222	805
Restated Net Position, December 31, 2017	<u>\$ 12,337,689</u>	<u>\$ (206,669)</u>

For OPERS, other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and other postemployment benefits (OPEB). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 86 addresses the reporting and disclosure requirements of certain debt extinguishments including in-substance defeasance transactions and prepaid insurance associated with debt that is extinguished. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

NOTE 3 - DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2018:

	<u>Deficit</u>
Special Revenue Funds:	
Bascule Bridge	\$ (95,855)
County Erosion Control	(59,324)
LCCCW Assessment Grant	(138,984)
Construction Projects	(6,847,255)

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

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

The deficit in the NonMajor Transit fund of \$11,040 is caused by GASB 68/75 accruals. The General fund is liable for any deficit in these funds and provides operating transfers to cover deficit balances when cash is required, not when accruals occur.

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury bills, notes, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or in part within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 270 days and in an amount not to exceed five percent of the County's average portfolio; and,
10. Bankers' acceptances for a period not to exceed 180 days from the date of purchase in an amount not to exceed 25 percent of the County's average portfolio.

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

Cash on Hand

At year-end, the County had \$661,248 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 \$26,200,251 and the bank balance was \$29,056,038. Of the County’s bank balance, \$25,237,685 was exposed to custodial credit risk as described below. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

Investments

As of December 31, 2018, the County had the following investments and maturities (in years):

<u>Investment</u>	<u>Measurement Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>% of Portfolio</u>
Net Asset Value:				
STAR Ohio	\$ 42,598,533	\$ 42,598,533	\$ -	25.8%
Fair Value:				
Commercial Paper	18,046,542	18,046,542	-	10.9%
US Treasury Notes	9,007,147	5,269,559	3,737,588	5.5%
FFCB	16,932,328	6,409,221	10,523,107	10.2%
FNMA	32,683,842	22,651,903	10,031,939	19.8%
FHLB	18,882,854	10,462,905	8,419,949	11.4%
FHLMC	27,178,429	16,319,836	10,858,593	16.4%
Total Investments	<u>\$ 165,329,675</u>	<u>\$ 121,758,499</u>	<u>\$ 43,571,176</u>	<u>100.0%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County’s recurring fair value measurements as of December 31, 2018. 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 S&P Global Ratings and Aaa from Moody’s. S&P Global Ratings has assigned the Commercial Paper an A1+ rating and STAR Ohio an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2018 is 45 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 2018 for real and public utility property taxes represents collections of 2017 taxes. The 2018 real property taxes are levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2018 real property taxes are collected in and intended to finance 2019 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 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2018 was \$9.582 per \$1,000 of assessed value. The assessed values upon which the 2018 taxes were collected were as follows:

Category	Assessed Value
Real Estate	\$ 6,388,391,380
Public Utilities Personal Property	336,334,960
Total	\$ 6,724,726,340

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, 2018.

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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018.

NOTE 7 – RECEIVABLES & PAYABLES

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Construction Projects
Receivables:						
Interest	\$ 614,351	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	8,484,819	-	10,471,626	10,144,383	19,375,509	-
Sales Tax	4,900,086	-	-	-	-	-
Accounts	1,272,763	-	-	39,220	4,122	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	1,709,753	2,159,647	7,202,479	1,879,669	3,888,175	36,529
Local Government	1,479,277	-	-	-	-	-
Net Total Receivables	<u>\$ 18,461,049</u>	<u>\$ 2,159,647</u>	<u>\$ 17,674,105</u>	<u>\$ 12,063,272</u>	<u>\$ 23,267,806</u>	<u>\$ 36,529</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Receivables:					
Interest	\$ 3,641	\$ -	\$ -	\$ -	\$ -
Property Taxes	6,223,309	-	-	-	-
Sales Tax	1,633,366	-	-	-	-
Accounts	849,301	161,019	3,707	55,669	15,924
Special Assessments	652,370	3,514,388	-	-	-
Intergovernmental	5,474,542	-	114,124	463,426	-
Local Government	-	-	-	-	-
Net Total Receivables	<u>\$ 14,836,529</u>	<u>\$ 3,675,407</u>	<u>\$ 117,831</u>	<u>\$ 519,095</u>	<u>\$ 15,924</u>

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Construction Projects
Payables:						
Contracts	\$ 34,832	\$ -	\$ -	\$ -	\$ -	\$ 215,488
Accounts	534,663	252,063	498,216	1,022,133	806,584	4,341
Intergovernmental	586,018	85,712	132,758	80,734	333,150	-
Retainage	-	-	-	-	-	-
Wages and Salaries	1,728,671	449,207	528,406	97,158	1,093,135	-
Claims	-	-	-	-	-	-
Total Payables	<u>\$ 2,884,184</u>	<u>\$ 786,982</u>	<u>\$ 1,159,380</u>	<u>\$ 1,200,025</u>	<u>\$ 2,232,869</u>	<u>\$ 219,829</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Payables:					
Contracts	\$ 128,584	\$ 118,619	\$ 50,890	\$ -	\$ 800,606
Accounts	1,174,118	90,392	10,234	320,812	7,260
Intergovernmental	568,450	10,977	-	-	28,446
Retainage	-	29,127	5,877	-	-
Wages and Salaries	1,498,117	22,738	-	3,787	5,289
Claims	-	-	-	-	3,321,877
Total Payables	<u>\$ 3,369,269</u>	<u>\$ 271,853</u>	<u>\$ 67,001</u>	<u>\$ 324,599</u>	<u>\$ 4,163,478</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 8 - CAPITAL ASSETS

Activity for the Governmental Activities for the year ended December 31, 2018 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 5,491,505	\$ -	\$ 8,730	\$ 5,482,775
Construction In Progress	13,314,573	5,806,878	5,094,226	14,027,225
Total Capital Assets Not Being Depreciated	18,806,078	5,806,878	5,102,956	19,510,000
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	121,974,798	564,253	334,371	122,204,680
Vehicles	9,057,408	1,121,190	285,128	9,893,470
Machinery & Equipment	9,363,862	2,190,251	-	11,554,113
Furniture & Fixtures	154,640	296,977	-	451,617
Intangible Assets	4,092,913	-	154,000	3,938,913
Infrastructure	98,755,987	5,498,539	35,836	104,218,690
Total Capital Assets Being Depreciated	243,399,608	9,671,210	809,335	252,261,483
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	46,066,360	2,474,763	210,210	48,330,913
Vehicles	4,034,921	431,505	118,756	4,347,670
Machinery & Equipment	6,635,554	555,605	-	7,191,159
Furniture & Fixtures	129,749	13,737	-	143,486
Intangible Assets	1,293,824	196,446	68,850	1,421,420
Infrastructure	69,083,400	1,818,987	25,232	70,877,155
Total Accumulated Depreciation	127,243,808	5,491,043	423,048	132,311,803
Total Capital Assets Being Depreciated, Net	116,155,800	4,180,167	386,287	119,949,680
Governmental Activities Capital Assets, Net	\$ 134,961,878	\$ 9,987,045	\$ 5,489,243	\$ 139,459,680

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

Governmental Activities:	
Legislative & Executive	\$ 829,354
Judicial	1,043,581
Public Safety	1,050,117
Public Works	1,963,406
Health	158,028
Human Services	436,600
Economic Development and Assistance	9,957
Total Depreciation Expense-Governmental Activities	\$ 5,491,043

Activity for the Business-type Activities for the year ended December 31, 2018 are as follows:

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	4,059,103	2,334,993	-	6,394,096
Total Capital Assets Not Being Depreciated	<u>8,689,334</u>	<u>2,334,993</u>	<u>-</u>	<u>11,024,327</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	-	-	10,000,842
Vehicles	1,590,927	240,000	-	1,830,927
Machinery & Equipment	113,962	187,244	-	301,206
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>37,587,924</u>	<u>427,244</u>	<u>-</u>	<u>38,015,168</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	4,466,032	384,763	-	4,850,795
Vehicles	975,100	72,518	-	1,047,618
Machinery & Equipment	65,598	8,280	-	73,878
Sewer Plants	903,376	84,533	-	987,909
Sewer Lines	6,895,888	387,973	-	7,283,861
Water Lines	1,541,909	18,208	-	1,560,117
Total Accumulated Depreciation	<u>14,847,903</u>	<u>956,275</u>	<u>-</u>	<u>15,804,178</u>
Total Capital Assets Being Depreciated, Net	<u>22,740,021</u>	<u>(529,031)</u>	<u>-</u>	<u>22,210,990</u>
Business-type Activities Capital Assets, Net	<u>\$ 31,429,355</u>	<u>\$ 1,805,962</u>	<u>\$ -</u>	<u>\$ 33,235,317</u>

Activity for the Component Units for the years ended December 31, 2018 and June 30, 2018 are as follows:

	Restated Beginning Balance	Changes in Assets	Ending Balance
Capital Assets Not Being Depreciated:			
Land	\$ 672,283	\$ -	\$ 672,283
Capital Assets Being Depreciated:			
Buildings	2,915,152	-	2,915,152
Building & Improvements	974,726	-	974,726
Vehicle	107,981	-	107,981
Furniture & Fixtures	133,379	-	133,379
Machinery & Equipment	362,495	-	362,495
Total Capital Assets Being Depreciated	<u>4,493,733</u>	<u>-</u>	<u>4,493,733</u>
Less Accumulated Depreciation:			
Buildings	308,114	58,893	367,007
Building & Improvements	262,603	23,625	286,228
Vehicle	71,066	12,063	83,129
Furniture & Fixtures	131,941	3,797	135,738
Machinery & Equipment	313,100	19,636	332,736
Total Accumulated Depreciation	<u>1,086,824</u>	<u>118,014</u>	<u>1,204,838</u>
Total Capital Assets Being Depreciated, Net	<u>3,406,909</u>	<u>(118,014)</u>	<u>3,288,895</u>
Component Units Capital Assets, Net	<u>\$ 4,079,192</u>	<u>\$ (118,014)</u>	<u>\$ 3,961,178</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

Type of Coverage	Coverage	Limits of Liability	Excess Liability	Limits of Liability
Liability:				
General Liability	\$ 1,000,000	each Occurrence	\$ 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				
Property:				
Direct Physical Loss or Damage	401,788,410	total covered value		
Collapse	per statement of values	replacement cost		
Equipment Breakdown	100,000,000	combined limits each accident		
Time Element:				
Gross Earnings/Extra Expense	2,500,000	each Occurrence		
Contingent Business Interruption	100,000	each Occurrence		
Crime:				
Crime	1,000,000			

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$3,321,877 reported in the fund at December 31, 2018, 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 2016, 2017 and 2018 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
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
2018	2,734,641	36,482,994	35,895,758	3,321,877

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 2018 was \$703,166.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is directed by a 45 member Board of Directors, plus Standing Committees, Task Forces and Advisory Councils. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2018 the County contributed \$68,937 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 2018.

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 2018.

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 2018.

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 bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
Total Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	12.00 %	13.00 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,196,829 for 2018. Of this amount, \$914,385 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 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 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.

Lorain County, Ohio
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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 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$207,834 for 2018.

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

The net pension liability for OPERS was measured as of December 31, 2017, 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, 2018, 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:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.577728%	0.013119%	
Prior Measurement Period	0.586702%	0.013225%	
Change in Proportion	<u>-0.008974%</u>	<u>-0.000106%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 90,634,323	\$ 2,884,580	\$ 93,518,903
Pension Expense	\$ 17,909,781	\$ 158,296	\$ 18,068,077

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

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ 92,560	\$ 66,584	\$ 159,144
Changes of Assumptions	10,831,362	511,201	11,342,563
Changes in Proportionate Share	79,042	8,391	87,433
County Contributions Subsequent to the Measurement Date	11,196,829	103,192	11,300,021
Total Deferred Outflows of Resources	\$ 22,199,793	\$ 689,368	\$ 22,889,161
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 1,786,107	\$ 18,839	\$ 1,804,946
Net Difference between Projected and Actual Earnings on Pension Plan Investments	19,457,992	174,919	19,632,911
Changes in Proportionate Share	2,574,572	66,472	2,641,044
Total Deferred Inflows of Resources	\$ 23,818,671	\$ 260,230	\$ 24,078,901

\$11,300,021 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, 2019. 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
2019	\$ 6,209,844	\$ 226,096	\$ 6,435,940
2020	(2,483,536)	145,041	(2,338,495)
2021	(8,546,441)	(3,821)	(8,550,262)
2022	(7,995,574)	(41,370)	(8,036,944)
	\$ (12,815,707)	\$ 325,946	\$ (12,489,761)

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, 2017, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017 are presented below.

Valuation Date	December 31, 2017
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
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. 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 (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$ 160,943,466	\$ 90,634,323	\$ 32,017,686

Changes between Measurement Date and Report Date In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net position liability is not known.

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the July 1, 2018 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:

<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Long-Term Expected Rate of Return**</u>
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>	

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. 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, 2018. 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, 2018.

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, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$ 4,212,540	\$ 2,884,580	\$ 1,760,630

NOTE 14 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset/Liability

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

The net OPEB asset/liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates 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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB asset/liability. Resulting adjustments to the net OPEB asset/liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other

Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, 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 1.0 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 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

Plan Description – State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset/liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability for STRS was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.568733%	0.030317%	
Prior Measurement Period	0.578443%	0.030481%	
Change in Proportion	<u>-0.009710%</u>	<u>-0.000164%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 61,760,214	\$ (487,163)	\$ 61,273,051
OPEB Expense	\$ 4,860,257	\$ (1,057,621)	\$ 3,802,636

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ 48,111	\$ 56,902	\$ 105,013
Changes of Assumptions	4,496,798	0	4,496,798
Total Deferred Outflows of Resources	<u>\$ 4,544,909</u>	<u>\$ 56,902</u>	<u>\$ 4,601,811</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 0	\$ 28,383	\$ 28,383
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	4,600,723	55,654	4,656,377
Changes of Assumptions	0	663,798	663,798
Changes in Proportionate Share	663,515	5,853	669,368
Total Deferred Inflows of Resources	<u>\$ 5,264,238</u>	<u>\$ 753,688</u>	<u>\$ 6,017,926</u>

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

Year Ending December 31:	OPERS	STRS	Total
2019	\$ 705,525	\$ (124,680)	\$ 580,845
2020	705,525	(124,680)	580,845
2021	(980,199)	(124,678)	(1,104,877)
2022	(1,150,180)	(112,040)	(1,262,220)
2023	0	(107,601)	(107,601)
Thereafter	0	(103,107)	(103,107)
	<u>\$ (719,329)</u>	<u>\$ (696,786)</u>	<u>\$ (1,416,115)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

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Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	<u>100.00 %</u>	<u>4.98 %</u>

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Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset/Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset/liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability:	\$ 82,051,110	\$ 61,760,214	\$ 45,345,082

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability:	\$ 59,091,359	\$ 61,760,214	\$ 64,517,072

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	6.00 percent	4.00 percent
Medicare	5.00 percent	4.00 percent
Prescription Drug		
Pre-Medicare	8.00 percent	4.00 percent
Medicare	-5.23 percent	4.00 percent

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

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

Actuarial assumptions used in the June 30, 2018, 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:

<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Long-Term Expected Rate of Return**</u>
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>	

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

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

Discount Rate The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2018. For June 30, 2017, the OPEB plan's fiduciary net position was not projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, a blended discount rate of 4.13 percent which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments was used to measure the total OPEB liability at June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate Assumptions The following represents the net OPEB liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current assumption. Also shown is the net OPEB liability as of June 30, 2018, calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	<u>1% Decrease (6.45%)</u>	<u>Current Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's Proportionate Share of the Net OPEB Liability (Asset):	\$ (417,545)	\$ (487,163)	\$ (545,674)
	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset):	\$ (542,371)	\$ (487,163)	\$ (431,095)

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

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

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

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

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

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

All notes are backed by the full faith and credit or pledged with Sales Tax Receipts of the County and mature within one year. Notes outstanding at December 31, 2018 are as follows:

	Balance			Balance
	01/01/18	Issued	(Retired)	12/31/18
Governmental Activities				
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)	-
2018 - 2.50% GO Transportation Center				
Notes due 04/11/2019	-	5,000,000	-	5,000,000
Business-type Activities				
2017 - 2.00% Various Purpose Bond Anticipation				
Notes due 11/07/2018	2,635,000	-	(2,635,000)	-
Total Short-Term Notes	\$ 19,135,000	\$ 5,000,000	\$ (19,135,000)	\$ 5,000,000

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

B. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2018 were as follows:

	<u>Balance 01/01/18</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/18</u>	<u>Amount Due In One Year</u>
General Obligation Bonds-Unvoted					
2009-2.00% to 5.00% General Obligation Sewer System Improvement Bonds (Org. \$5,870,000)	\$ 275,000	\$ -	\$ (135,000)	\$ 140,000	\$ 140,000
2010-2.00% to 4.625% General Obligation Refunding Bonds (Org. \$13,730,000)	12,195,000	-	(12,195,000)	-	-
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	1,690,000	-	(225,000)	1,465,000	230,000
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds (Org. \$5,520,000)	5,335,000	-	(50,000)	5,285,000	50,000
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds (Org. \$1,190,000)	1,150,000	-	(80,000)	1,070,000	75,000
2017-3.00% to 4.00% General Improvement Refunding Bonds (Org. \$2,900,000)	2,900,000	-	(100,000)	2,800,000	105,000
2018-2.00% to 5.00% General Obligation Refunding Bond (Org. \$11,755,000)	-	11,755,000	(820,000)	10,935,000	675,000
Total General Obligation Bonds-Unvoted	<u>23,545,000</u>	<u>11,755,000</u>	<u>(13,605,000)</u>	<u>21,695,000</u>	<u>1,275,000</u>
Bond Anticipation Notes					
2018-2.05% Various Purpose due 4/11/2019	-	4,185,000	-	4,185,000	4,185,000
2018-2.10% Sales Tax Receipt due 4/11/2019	-	7,545,000	-	7,545,000	7,545,000
2018-2.05% Various Purpose due 4/11/2019	-	2,710,000	-	2,710,000	2,710,000
Total Bond Anticipation Notes	<u>-</u>	<u>14,440,000</u>	<u>-</u>	<u>14,440,000</u>	<u>14,440,000</u>
Sales Tax Receipts Bonds-Pledged					
2017-2.00% to 3.00% 911 Equipment Bonds (Org. \$2,565,000)	2,565,000	-	(230,000)	2,335,000	235,000
2018-2.00% to 4.00% 911 Equipment Bonds (Org. \$3,500,000)	-	3,500,000	(100,000)	3,400,000	135,000
Total Sales Tax Receipts Bonds-Pledged	<u>2,565,000</u>	<u>3,500,000</u>	<u>(330,000)</u>	<u>5,735,000</u>	<u>370,000</u>
Special Assessment Bonds-					
Government Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	130,000	-	(40,000)	90,000	45,000
2015-1.00% to 4.00% Sewer System Improvement Refunding (Org. \$2,105,000)	1,245,000	-	(295,000)	950,000	310,000
Total Special Assessment Bonds	<u>1,375,000</u>	<u>-</u>	<u>(335,000)</u>	<u>1,040,000</u>	<u>355,000</u>
Total Bonded Long-Term Debt	<u>\$ 27,485,000</u>	<u>\$ 29,695,000</u>	<u>\$ (14,270,000)</u>	<u>\$ 42,910,000</u>	<u>\$ 16,440,000</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

On March 13, 2018, the County issued \$11,755,000 in general obligation bonds to refund the 2010 general obligation bonds. The bonds were issued for a thirteen year period with a final maturity at December 1, 2031. As of December 31, 2018, \$11,515,000 of the defeased debt is outstanding.

The issuance resulted in an economic gain of \$805,643. The issuance resulted in a difference (savings) between the cash flow requirements to service the old debt and the cash flows required to service the new debt of \$123,849.

C. Other Long-Term Debt

	<u>Balance</u> <u>01/01/18</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/18</u>	<u>Amount Due</u> <u>In One Year</u>
Governmental Activities					
OWDA Loans					
Coastal Erosion 4705-4.67%	\$ 65,480	\$ -	\$ (11,915)	\$ 53,565	\$ 12,479
Total OWDA Loans	<u>65,480</u>	<u>-</u>	<u>(11,915)</u>	<u>53,565</u>	<u>12,479</u>
OPWC Loans					
OPWC-CI12I-0.0%	75,200	-	(9,400)	65,800	9,400
OPWC-CI25K-0.0%	2,664	-	(1,332)	1,332	1,332
OPWC-CI44H-0.0%	58,405	-	(8,344)	50,061	8,344
OPWC-CI44B-0.0%	21,783	-	(14,522)	7,261	7,261
OPWC-CI50Q-0.0%	151,349	-	(5,605)	145,744	5,606
OPWC-CI41E-0.0%	93,450	-	(15,575)	77,875	15,575
OPWC-CI25C-0.0%	10,728	-	(4,291)	6,437	4,291
OPWC-CI02F-0.0%	7,567	-	(1,376)	6,191	1,376
OPWC-CI23K-0.0%	2,214	-	(184)	2,030	185
OPWC-CI36U-0.0%	115,707	-	(9,643)	106,064	9,642
OPWC-CI52U-0.0%	-	52,823	-	52,823	880
Total OPWC Loans	<u>539,067</u>	<u>52,823</u>	<u>(70,272)</u>	<u>521,618</u>	<u>63,892</u>
SIB Loan 130011-3.00%	<u>160,595</u>	<u>-</u>	<u>(24,814)</u>	<u>135,781</u>	<u>25,564</u>
Business-type Activities					
OWDA Loans					
Sewer Improvement 5551-3.25%	668,128	-	(42,049)	626,079	43,426
Sewer Improvement - 7675-2.28%	-	174,802	(2,046)	172,756	4,162
Total OWDA Loans	<u>668,128</u>	<u>174,802</u>	<u>(44,095)</u>	<u>798,835</u>	<u>47,588</u>
OPWC Loans					
OPWC-CI47G-0.0%	51,926	-	(4,328)	47,598	4,328
OPWC-CI28D-0.0%	26,923	-	(4,895)	22,028	4,895
Total OPWC Loans	<u>\$ 78,849</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 69,626</u>	<u>\$ 9,223</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The following is a summary of the future annual principal and interest debt service requirements for long-term obligations:

GOVERNMENTAL ACTIVITIES

Year Ending December 31,	General Obligation		Special Assessments		Sales Tax Receipts	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 1,010,000	\$ 583,236	\$ 355,000	\$ 27,533	\$ 370,000	\$ 172,875
2020	1,035,000	560,836	365,000	18,677	375,000	165,475
2021	1,055,000	524,111	320,000	6,400	385,000	157,975
2022	1,110,000	493,661	-	-	400,000	147,825
2023	1,145,000	452,961	-	-	405,000	135,825
2024-2028	5,240,000	1,639,736	-	-	1,905,000	524,075
2029-2033	3,865,000	507,681	-	-	970,000	304,400
2034-2038	740,000	60,594	-	-	925,000	94,200
Total	<u>\$ 15,200,000</u>	<u>\$ 4,822,816</u>	<u>\$ 1,040,000</u>	<u>\$ 52,610</u>	<u>\$ 5,735,000</u>	<u>\$ 1,702,650</u>

Year Ending December 31,	OWDA		OPWC		State Infrastructure Bank	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 12,479	\$ 2,357	\$ 63,892	\$ -	\$ 25,564	\$ 3,883
2020	13,068	1,768	54,034	-	26,336	3,110
2021	13,686	1,150	51,888	-	27,132	2,314
2022	14,332	504	51,888	-	27,952	1,494
2023	-	-	51,200	-	28,797	650
2024-2028	-	-	113,104	-	-	-
2029-2033	-	-	46,657	-	-	-
2034-2038	-	-	36,830	-	-	-
2039-2043	-	-	36,830	-	-	-
2043-2047	-	-	14,394	-	-	-
2048-2052	-	-	901	-	-	-
Total	<u>\$ 53,565</u>	<u>\$ 5,779</u>	<u>\$ 521,618</u>	<u>\$ -</u>	<u>\$ 135,781</u>	<u>\$ 11,451</u>

BUSINESS-TYPE ACTIVITIES

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 265,000	\$ 224,550	\$ 47,588	\$ 23,913	\$ 9,223	\$ -
2020	265,000	216,450	49,106	22,395	9,223	-
2021	280,000	208,500	50,674	20,827	9,223	-
2022	275,000	202,900	52,290	19,210	9,223	-
2023	295,000	196,025	53,961	17,540	6,776	-
2024-2028	1,590,000	850,700	296,784	60,720	21,636	-
2029-2033	1,540,000	571,850	149,187	18,045	4,322	-
2034-2038	1,620,000	272,600	30,608	9,777	-	-
2039-2043	365,000	14,600	34,281	6,103	-	-
2044-2048	-	-	34,356	1,988	-	-
Total	<u>\$ 6,495,000</u>	<u>\$ 2,758,175</u>	<u>\$ 798,835</u>	<u>\$ 200,518</u>	<u>\$ 69,626</u>	<u>\$ -</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018, was as follows:

	Restated Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$ 16,785,000	\$ 11,755,000	\$ (13,340,000)	\$ 15,200,000	\$ 1,010,000
Premium on G.O. Bond	-	888,705	(63,479)	825,226	-
Bonds Anticipation Notes	-	11,730,000	-	11,730,000	11,730,000
Sales Tax Receipt Bond	2,565,000	3,500,000	(330,000)	5,735,000	370,000
Special Assessment Debt					
With Government Commitment	1,375,000	-	(335,000)	1,040,000	355,000
Total Bonds Payable	<u>20,725,000</u>	<u>27,873,705</u>	<u>(14,068,479)</u>	<u>34,530,226</u>	<u>13,465,000</u>
OWDA Loans	65,480	-	(11,915)	53,565	12,479
OPWC Loans	539,067	52,823	(70,272)	521,618	63,892
SIB Loan	160,595	-	(24,814)	135,781	25,564
Compensated Absences	18,231,532	8,969,100	(8,256,919)	18,943,713	897,558
Net Pension Liability	135,705,509	-	(42,639,777)	93,065,732	-
Net OPEB Liability	59,321,849	2,129,564	-	61,451,413	-
Governmental Activities Long-Term Liabilities	<u>\$ 234,749,032</u>	<u>\$ 39,025,192</u>	<u>\$ (65,072,176)</u>	<u>\$ 208,702,048</u>	<u>\$ 14,464,493</u>
Business-type Activities:					
General Obligations Bonds	\$ 6,760,000	\$ -	\$ (265,000)	\$ 6,495,000	\$ 265,000
Bonds Anticipation Notes	-	2,710,000	-	2,710,000	2,710,000
OWDA Loans	668,128	174,802	(44,095)	798,835	47,588
OPWC Loans	78,849	-	(9,223)	69,626	9,223
Compensated Absences	58,316	38,663	(30,708)	66,271	3,217
Net Pension Liability	666,150	-	(212,979)	453,171	-
Net OPEB Liability	292,124	16,677	-	308,801	-
Business-type Activity Long-Term Liabilities	<u>\$ 8,523,567</u>	<u>\$ 2,940,142</u>	<u>\$ (562,005)</u>	<u>\$ 10,901,704</u>	<u>\$ 3,035,028</u>

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Sales Tax Receipts Bond will be paid from non-tax revenue funds and sales tax receipts collections. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due to the county at December 31, 2018 was \$317,849.

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

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

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

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

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

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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
Fund Balances:								
Nonspendable:								
Inventories	\$ 185,202	\$ 16,118	\$ 4,690	\$ 1,695	\$ 217,474	\$ -	\$ 1,060,311	\$ 1,485,490
Long-Term Interfund Loans	14,838,827	-	-	-	-	-	-	14,838,827
Total Nonspendable	15,024,029	16,118	4,690	1,695	217,474	-	1,060,311	16,324,317
Restricted:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	2,499,749	2,499,749
Alcohol and Drug Programs	-	-	-	-	-	-	1,974,787	1,974,787
Common Pleas Court Special Projects	-	-	-	-	-	-	1,796,810	1,796,810
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	4,347,949	4,347,949
Community Development Programs	-	-	-	-	-	-	1,103,793	1,103,793
Dog Warden Operations	-	-	-	-	-	-	326,809	326,809
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	4,903,571	4,903,571
Public Safety Programs	-	-	-	-	-	-	6,469,564	6,469,564
Law Enforcement	-	-	-	-	-	-	1,008,857	1,008,857
Assessment and Collection	-	-	-	-	-	-	8,300,391	8,300,391
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	3,199,427	3,199,427
Probation and Supervision Programs	-	-	-	-	-	-	2,173,678	2,173,678
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	1,754,513	1,754,513
Mental Health Programs	-	-	-	18,874,294	-	-	29,263	18,903,557
Children Services Programs	-	-	19,185,703	-	-	-	4,695,096	23,880,799
Public Assistance Programs	-	4,438,650	-	-	-	-	432,337	4,870,987
Health Services	-	-	-	-	-	-	1,255,711	1,255,711
Development Disabilities Programs	-	-	-	-	20,154,061	-	4,189,787	24,343,848
Jail Facilities Operations	-	-	-	-	-	-	1,799,034	1,799,034
Debt Service	-	-	-	-	-	-	1,729,025	1,729,025
Total Restricted	-	4,438,650	19,185,703	18,874,294	20,154,061	-	53,990,151	116,642,859
Committed:								
County Home	-	-	-	-	-	-	92,909	92,909
Community Development Programs	-	-	-	-	-	-	226,910	226,910
Total Committed	-	-	-	-	-	-	319,819	319,819
Assigned:								
Encumbrances:								
Legislative and Executive	453,729	-	-	-	-	-	-	453,729
Judicial	97,522	-	-	-	-	-	-	97,522
Public Safety	71,435	-	-	-	-	-	-	71,435
Human Services	12,184	-	-	-	-	-	-	12,184
Subsequent Year Appropriations	5,061,670	-	-	-	-	-	-	5,061,670
Total Assigned	5,696,540	-	-	-	-	-	-	5,696,540
Unassigned (Deficit)	10,867,651	-	-	-	-	(6,847,255)	(294,163)	3,726,233
Total Fund Balances	\$ 31,588,220	\$ 4,454,768	\$ 19,190,393	\$ 18,875,989	\$ 20,371,535	\$ (6,847,255)	\$ 55,076,118	\$ 142,709,768

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018, there were two Economic Development Bonds outstanding with aggregate principal amounts payable of \$4,775,000.

NOTE 19 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 20,746
Job & Family Services	General Fund	12,404
Job & Family Services	Nonmajor Enterprise Fund	97,973
Children Services	General Fund	31,514
LCBDD	Community Mental Health	15,620
LCBDD	Nonmajor Governmental Funds	9,218
Construction Projects	General Fund	2,500,000
Nonmajor Governmental Funds	General Fund	470,620
Nonmajor Governmental Funds	Community Mental Health	2,500
Nonmajor Governmental Funds	Job & Family Services	218,595
Nonmajor Governmental Funds	Nonmajor Governmental Funds	16,238
Sewer System	Nonmajor Governmental Funds	2,754
Sewer System	General Fund	251,344
Nonmajor Enterprise Fund	General Fund	400,000
Internal Service	Sewer System	2,939
Internal Service	Nonmajor Enterprise Fund	799
Total		<u>\$ 4,053,264</u>

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

Advances to/from Other funds:

	<u>Payable Fund:</u>					<u>Total</u>
	<u>Construction Projects</u>	<u>Nonmajor Governmental</u>	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Enterprise</u>	
Receivable Fund:						
General Fund	\$ 10,387,981	\$ 1,184,131	\$ 2,010,124	\$ 87,591	\$ 1,169,000	\$ 14,838,827
Nonmajor Governmental	4,165,000	24,456	-	-	-	4,189,456
Total	<u>\$ 14,552,981</u>	<u>\$ 1,208,587</u>	<u>\$ 2,010,124</u>	<u>\$ 87,591</u>	<u>\$ 1,169,000</u>	<u>\$ 19,028,283</u>

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

Year Ending December 31,	Taxable Notes		General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	60,000	36,000	505,000	257,200
2024-2028	340,000	142,200	2,855,000	965,800
2029-2033	410,000	68,600	3,070,000	348,000
2034	90,000	3,600	-	-
Total	<u>\$ 1,120,000</u>	<u>\$ 417,000</u>	<u>\$ 8,270,000</u>	<u>\$ 2,787,200</u>

Interfund Transfers:

	Transfers In:						Total
	General Fund	Job & Family Services	Children Services	Construction Projects	Nonmajor Governmental	Enterprise	
Transfers Out:							
General Fund	\$ -	\$ 984,854	\$ -	\$ -	\$ 4,827,775	\$ 100,000	\$ 5,912,629
Job & Family Services	-	-	857,618	-	-	-	857,618
Construction Projects	-	-	-	-	100,000	-	100,000
Nonmajor Governmental	56,033	-	-	393,000	724,306	96,800	1,270,139
Enterprise	-	-	-	-	500,000	-	500,000
Total	<u>\$ 56,033</u>	<u>\$ 984,854</u>	<u>\$ 857,618</u>	<u>\$ 393,000</u>	<u>\$ 6,152,081</u>	<u>\$ 196,800</u>	<u>\$ 8,640,386</u>

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

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

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

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

Lorain County, Ohio
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For the Year Ended December 31, 2018

- (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 Services	Children Services	Community Mental Health	LCBDD
Budget Basis	\$ 1,492,756	\$ (44,296)	\$ 2,142,969	\$ (2,763,654)	\$ (54,563)
Net Adjustment for Revenue Accruals	(1,923,603)	(1,244,124)	(446,207)	(364,531)	(2,503,708)
Net Adjustment for Expenditure Accruals	4,472,603	(191,388)	(311,323)	(354,205)	(28,319)
Funds Budgeted Elsewhere	527,177	-	-	-	-
Encumbrances	893,195	434,418	202,621	1,483,259	1,110,712
GAAP Basis	<u>\$ 5,462,128</u>	<u>\$ (1,045,390)</u>	<u>\$ 1,588,060</u>	<u>\$ (1,999,131)</u>	<u>\$ (1,475,878)</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.

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Tax Abatement Program	Total Amount of Taxes Abated *
Community Reinvestment Area (CRA)	
City of Avon Lake	\$ 117,893
City of Elyria	35,190
City of Lorain	3,004
City of North Ridgeville	22,541
Village of Grafton	1,504
Village of Lagrange	28,701
Village of Wellington/Wellington Township	4,048
Total Community Reinvestment Area (CRA)	212,881
Enterprise Zone	
City of Avon	34,988
City of Elyria	18,276
City of Oberlin	2,927
City of Vermilion	2,772
Sheffield Township	12,484
Village of Sheffield	2,760
Total Enterprise Zone	74,207
Total All Abatements	\$ 287,088

* Incentives abated for 2017 that would have been collected in 2018 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, 2018, 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, 2018 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 \$1,172,483 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 \$390,834 for prior year's assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2018, the County entered into various contracts for construction and renovations totaling \$14,819,405. The amounts paid on the contracts were \$6,621,505 with \$330,242 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$7,867,658.

NOTE 25 - GUARANTEES

In an agreement dated September 1, 2014 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$1,175,000 of Taxable Development Revenue and Refunding Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of acquiring, constructing, installing, equipping or improving a new Visitor's Center and Bureau Office. The outstanding principle at December 31, 2018 of \$968,333 will be repaid in various amounts through 2033.

In an agreement dated October 2017 the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$4,000,000 of Revenue Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. For 2018, the Authority's outstanding Revenue Bonds amounted to \$3,865,000 and will mature November 2033.

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2018 there has been no draw down on this line of credit.

NOTE 26 - SUBSEQUENT EVENTS

On February 7, 2019, a various purpose bond anticipation note was issued for \$20,405,000 to partially pay off outstanding bond anticipation notes of \$4,185,000 and \$7,545,000. Both of these notes had an interest rate of 3 percent and mature on February 7, 2020.

On January 15, 2019, General Obligation Bonds of \$10,255,000 were issued to pay off the remaining balance of the aforementioned bond anticipation notes as well as the outstanding \$2,710,000 bond anticipation note. These bonds were issued at interest rates ranging from 3.375 percent to 4.00 percent with final maturity on December 1, 2043.

In addition, the County issued a new various purpose bond anticipation note on May 8, 2019, for \$6,260,000 at an interest rate of 3 percent that matures on May 8, 2020.

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, 2018 the value of these services was estimated to be \$1,172,483.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$248,567 at June 30, 2018.

NOTE 28 – LORAIN COUNTY PORT AUTHORITY

1. Change in Accounting Principles

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

2. Deposits and Investments

Deposits - At December 31, 2018, the bank balance of the Authority's deposits was \$637,016. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2018, \$387,016 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, 2018, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,511,440	\$2,511,440

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

3. Bond Fund Program

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

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

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

The amounts held in the Authority's Bond Fund Program Reserve was \$2,511,440 at December 31, 2018 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, 2018, 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, 2018 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, 2018. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal Payment	Interest	Total
	\$	\$	\$
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	170,000	99,143	269,143
2024-2028	935,000	436,224	1,371,224
2029-2033	1,090,000	267,365	1,357,365
2034-2037	1,010,000	82,119	1,092,119
Totals	\$ 3,865,000	\$ 1,314,925	\$ 5,179,925

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, 2018, the outstanding balance was 390,834.

Loan payable activity for the year ended December 31, 2018, was as follows:

Lorain County, Ohio
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For the Year Ended December 31, 2018

	Balance 1/1/2018	Additions	Deletions	Balance 12/31/2018
Loan Payable	\$ 397,137	\$ -	\$ (6,303)	\$ 390,834

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, 2018 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

2. Bonds Payable

On March 20, 2003, LCVB entered into a loan agreement with the Lorain County Port Authority agreeing to pay \$1,425,000 of taxable development revenue bonds. In September 2014, the note was refinanced with the Lorain County Port Authority issuing \$1,175,000 of taxable development revenue and refunding bonds. Proceeds from the note and issuance of bonds were used to pay off an existing loan and to finance the reconstruction of the LCVB's facility. The note bears interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2018 was \$968,333.

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
2019	95,019
2020	94,219
2021	101,327
2022	99,785
2023	106,419
Thereafter	997,037
	\$ 1,493,806

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:

Year Ending December 31,	Amount
2019	40,000
2020	40,833
2021	50,000
2022	50,833
2023	60,000
Thereafter	726,667
	\$ 968,333

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$52,684 for the year ended December 31, 2018.

3. Restatement of Net Position

In order to have a supportable cost of the land and building housing the Bureau, the Bureau had an appraisal performed to determine the retrospective market value as of January 1, 2018. The value was then indexed back using the Consumer Price Index to 2003, the year built and occupied by the Bureau to determine an estimated historical cost.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The revaluation of the land and building had the following effect on net position as previously reported at December 31, 2017.

Net Position at December 31, 2017	\$ 927,111
Capital Assets, Net	<u>(704,456)</u>
Restated Net Position at December 31, 2017	<u><u>\$ 222,655</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

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

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

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

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

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

See accompanying notes to the required supplementary information.

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

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

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

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

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

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

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

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

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

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

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

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

Changes in Assumptions – STRS

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

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

Changes in Benefit Terms – STRS

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

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

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

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,242,286	\$ 7,742,295	\$ 7,742,295	\$ -	\$ 7,742,295	\$ -
Sales Tax	28,000,000	29,362,101	29,362,101	-	29,362,101	-
Charges for Services	3,826,000	4,163,398	4,163,398	-	4,163,398	-
Licenses, Permits and Fees	9,376,250	10,197,940	10,197,940	-	10,197,940	-
Fines and Forfeitures	815,150	786,999	786,999	-	786,999	-
Intergovernmental Revenue	8,955,416	9,726,172	9,726,172	-	9,726,172	-
Interest Income	1,800,860	3,211,905	3,211,905	-	3,211,905	-
Miscellaneous Revenue	339,600	575,623	575,623	-	575,623	-
Total Revenues	60,355,562	65,766,433	65,766,433	-	65,766,433	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	453,956	1,116,819	948,968	-	948,968	167,851
Fringe Benefits	361,210	350,840	316,273	-	316,273	34,567
Material and Supplies	24,500	29,315	23,012	5,696	28,708	607
Equipment	48,000	38,500	12,680	1,165	13,845	24,655
Contractual Services	10,000	5,750	-	-	-	5,750
Other	28,711	37,000	13,697	18	13,715	23,285
Total Commissioners	926,377	1,578,224	1,314,630	6,879	1,321,509	256,715
Auditor:						
Salaries and Wages	361,153	1,246,123	1,245,908	-	1,245,908	215
Fringe Benefits	40,980	166,092	165,162	-	165,162	930
Material and Supplies	48,076	31,126	24,731	6,131	30,862	264
Equipment	133,072	53,001	12,448	-	12,448	40,553
Contractual Services	43,180	215,887	96,768	114,267	211,035	4,852
Other	117,393	38,161	32,574	5,280	37,854	307
Total Auditor	743,854	1,750,390	1,577,591	125,678	1,703,269	47,121
Treasurer:						
Salaries and Wages	138,453	327,993	326,965	-	326,965	1,028
Fringe Benefits	11,480	45,920	45,105	-	45,105	815
Material and Supplies	5,000	5,000	4,982	-	4,982	18
Equipment	2,250	2,250	1,386	-	1,386	864
Contractual Services	79,500	79,000	77,854	-	77,854	1,146
Other	8,500	9,000	7,900	-	7,900	1,100
Total Treasurer	245,183	469,163	464,192	-	464,192	4,971
Prosecuting Attorney:						
Salaries and Wages	1,826,941	4,378,701	4,313,515	-	4,313,515	65,186
Fringe Benefits	569,962	838,751	812,107	-	812,107	26,644
Material and Supplies	153,000	124,574	97,347	17,454	114,801	9,773
Equipment	73,000	76,914	61,954	1,061	63,015	13,899
Contractual Services	100,971	55,163	42,947	1,609	44,556	10,607
Fees	4,106	-	-	-	-	-
Other	26,322	20,500	10,490	-	10,490	10,010
Total Prosecuting Attorney	2,754,302	5,494,603	5,338,360	20,124	5,358,484	136,119

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	29,878	119,512	95,670	-	95,670	23,842
Fringe Benefits	4,183	16,732	13,347	-	13,347	3,385
Material and Supplies	19,330	22,330	14,656	-	14,656	7,674
Equipment	26,980	23,980	7,917	-	7,917	16,063
Contractual Services	27,975	35,377	12,751	3,383	16,134	19,243
Other	8,552	1,150	-	-	-	1,150
Total Records Center	116,898	219,081	144,341	3,383	147,724	71,357
Board of Elections:						
Salaries and Wages	275,120	1,205,767	1,203,313	-	1,203,313	2,454
Fringe Benefits	38,517	166,873	166,867	-	166,867	6
Material and Supplies	293,520	179,278	167,602	-	167,602	11,676
Equipment	377,100	49,551	43,587	1,163	44,750	4,801
Contractual Services	225,851	380,028	373,624	-	373,624	6,404
Fees	588	550	206	-	206	344
Other	16,842	219,169	215,472	3,333	218,805	364
Total Board of Elections	1,227,538	2,201,216	2,170,671	4,496	2,175,167	26,049
Community Maintenance:						
Salaries and Wages	315,691	1,446,578	1,003,713	-	1,003,713	442,865
Fringe Benefits	44,263	207,052	136,649	-	136,649	70,403
Material and Supplies	3,706,201	953,747	794,170	15,214	809,384	144,363
Equipment	266,453	189,163	92,183	10,195	102,378	86,785
Contractual Services	404,683	3,242,244	2,640,264	332,866	2,973,130	269,114
Other	42,115	15,850	2,599	-	2,599	13,251
Total Community Maintenance	4,779,406	6,054,634	4,669,578	358,275	5,027,853	1,026,781
Community Development:						
Salaries and Wages	157,794	731,176	606,748	-	606,748	124,428
Fringe Benefits	22,092	103,368	84,631	-	84,631	18,737
Material and Supplies	8,300	6,800	1,802	-	1,802	4,998
Equipment	23,800	8,800	6,635	-	6,635	2,165
Contractual Services	36,250	114,618	48,616	-	48,616	66,002
Fees	2,500	1,000	-	-	-	1,000
Other	17,800	20,075	9,952	-	9,952	10,123
Total Community Development	268,536	985,837	758,384	-	758,384	227,453

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, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	179,091	527,981	461,183	-	461,183	66,798
Fringe Benefits	17,518	70,072	60,755	-	60,755	9,317
Material and Supplies	5,000	5,000	3,717	-	3,717	1,283
Contractual Services	-	1,050	1,050	-	1,050	-
Other	5,000	3,950	998	-	998	2,952
Total Recorder	206,609	608,053	527,703	-	527,703	80,350
Port Authority:						
Contractual Services	25,000	25,000	25,000	-	25,000	-
Total Port Authority	25,000	25,000	25,000	-	25,000	-
Insurance/Pensions/Taxes:						
Fringe Benefits	12,531,604	12,549,580	9,899,479	-	9,899,479	2,650,101
Contractual Services	24,000	25,000	801	-	801	24,199
Fees	120,000	120,000	110,116	-	110,116	9,884
Other	25,000	29,000	2,080	-	2,080	26,920
Total Insurance/Pensions/Taxes	12,700,604	12,723,580	10,012,476	-	10,012,476	2,711,104
Miscellaneous:						
Fringe Benefits	40,000	27,050	27,045	-	27,045	5
Contractual Services	725,500	705,249	497,315	22,031	519,346	185,903
Fees	107,000	35,700	34,481	-	34,481	1,219
Other	1,059,137	584,095	522,422	294	522,716	61,379
Total Miscellaneous	1,931,637	1,352,094	1,081,263	22,325	1,103,588	248,506
Total General Government - Legislative and Executive	25,925,944	33,461,875	28,084,189	541,160	28,625,349	4,836,526
Judicial:						
Court of Appeals:						
Fees	30,000	30,000	27,425	-	27,425	2,575
Other	120,000	120,000	94,518	-	94,518	25,482
Total Court of Appeals	150,000	150,000	121,943	-	121,943	28,057

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	839,355	3,158,833	3,079,755	-	3,079,755	79,078
Fringe Benefits	108,693	446,589	431,013	-	431,013	15,576
Material and Supplies	98,500	38,488	28,031	-	28,031	10,457
Equipment	64,000	81,390	37,283	1,522	38,805	42,585
Contractual Services	246,500	119,977	85,503	-	85,503	34,474
Fees	961,000	1,416,000	1,324,733	-	1,324,733	91,267
Other	50,762	74,955	44,723	-	44,723	30,232
Total Common Pleas Court	2,368,810	5,336,232	5,031,041	1,522	5,032,563	303,669
Domestic Relations-Domestic Relations:						
Salaries and Wages	554,500	2,022,666	1,937,758	-	1,937,758	84,908
Fringe Benefits	73,220	285,702	269,478	-	269,478	16,224
Material and Supplies	29,000	24,638	17,495	7,140	24,635	3
Equipment	39,800	84,689	30,871	53,818	84,689	-
Contractual Services	18,700	17,181	16,609	497	17,106	75
Fees	7,500	6,750	6,750	-	6,750	-
Other	27,434	33,411	29,386	3,950	33,336	75
Total Domestic Relations - Domestic Relations	750,154	2,475,037	2,308,347	65,405	2,373,752	101,285
Domestic Relations-Juvenile Probation:						
Salaries and Wages	402,250	1,743,525	1,733,384	-	1,733,384	10,141
Fringe Benefits	56,315	241,247	240,709	-	240,709	538
Material and Supplies	48,000	52,601	51,280	1,294	52,574	27
Equipment	113,000	28,767	23,377	5,388	28,765	2
Contractual Services	53,000	109,238	57,446	51,701	109,147	91
Fees	614,000	619,600	547,344	-	547,344	72,256
Other	2,956	40,509	37,242	3,224	40,466	43
Total Domestic Relations - Juvenile Probation	1,289,521	2,835,487	2,690,782	61,607	2,752,389	83,098
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	388,875	1,501,866	1,469,205	-	1,469,205	32,661
Fringe Benefits	54,445	217,780	204,354	-	204,354	13,426
Material and Supplies	360,700	84,044	60,127	8,242	68,369	15,675
Equipment	99,000	18,602	17,969	-	17,969	633
Contractual Services	62,497	381,278	304,041	37,016	341,057	40,221
Other	54,659	4,480	3,830	-	3,830	650
Total Domestic Relations-Juvenile Detention Home	1,020,176	2,208,050	2,059,526	45,258	2,104,784	103,266
Domestic Relations-Child Support:						
Salaries and Wages	90,964	484,872	471,602	-	471,602	13,270
Fringe Benefits	159,744	292,526	274,733	-	274,733	17,793
Material and Supplies	41,400	43,015	25,763	5,000	30,763	12,252
Equipment	9,967	1,400	318	-	318	1,082
Contractual Services	58,038	9,967	5,395	-	5,395	4,572
Fees	4,500	55,788	43,242	-	43,242	12,546
Other	3,723	9,271	4,176	250	4,426	4,845
Total Domestic Relations-Child Support:	368,336	896,839	825,229	5,250	830,479	66,360

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, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	65,000	284,631	274,505	-	274,505	10,126
Fringe Benefits	9,100	39,389	38,609	-	38,609	780
Material and Supplies	8,000	7,375	6,872	-	6,872	503
Equipment	500	600	600	-	600	-
Contractual Services	49,680	45,928	34,117	6,207	40,324	5,604
Other	10,994	883	801	-	801	82
Total Domestic Relations-Hazel Webber Home	143,274	378,806	355,504	6,207	361,711	17,095
Probate Court:						
Salaries and Wages	133,380	539,274	539,274	-	539,274	-
Fringe Benefits	16,714	75,210	75,210	-	75,210	-
Material and Supplies	5,500	5,500	4,516	-	4,516	984
Contractual Services	1,992	1,992	1,157	-	1,157	835
Other	12,500	12,425	11,571	-	11,571	854
Total Probate Court	170,086	634,401	631,728	-	631,728	2,673
Clerk of Courts:						
Salaries and Wages	285,273	964,233	929,183	-	929,183	35,050
Fringe Benefits	36,188	144,752	125,267	-	125,267	19,485
Material and Supplies	51,177	29,257	27,522	-	27,522	1,735
Equipment	7,000	7,000	1,532	-	1,532	5,468
Contractual Services	25,500	25,720	12,911	-	12,911	12,809
Fees	42,000	42,000	17,785	-	17,785	24,215
Other	9,000	15,200	7,055	-	7,055	8,145
Total Clerk of Courts	456,138	1,228,162	1,121,255	-	1,121,255	106,907
Municipal Court:						
Salaries and Wages	541,000	576,560	521,417	-	521,417	55,143
Fringe Benefits	120,500	112,940	105,761	-	105,761	7,179
Contractual Services	36,000	96,000	81,840	-	81,840	14,160
Fees	592,500	634,500	606,341	-	606,341	28,159
Other	500	33,500	33,253	-	33,253	247
Total Municipal Courts	1,290,500	1,453,500	1,348,612	-	1,348,612	104,888
Total General Government - Judicial	8,006,995	17,596,514	16,493,967	185,249	16,679,216	917,298

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	218,813	492,563	492,558	-	492,558	5
Fringe Benefits	17,240	68,960	67,890	-	67,890	1,070
Material and Supplies	8,500	9,130	8,503	-	8,503	627
Equipment	5,250	7,656	7,239	304	7,543	113
Contractual Services	182,115	215,174	142,840	31,653	174,493	40,681
Other	26,710	10,440	10,360	-	10,360	80
Total Coroner	458,628	803,923	729,390	31,957	761,347	42,576
Sheriff:						
Salaries and Wages	1,313,017	4,900,917	4,820,343	-	4,820,343	80,574
Fringe Benefits	239,839	851,446	846,330	-	846,330	5,116
Material and Supplies	259,700	257,473	219,982	36,153	256,135	1,338
Equipment	13,000	50,656	28,699	17,044	45,743	4,913
Contractual Services	182,528	93,185	81,234	9,104	90,338	2,847
Other	3,400	21,700	20,841	-	20,841	859
Total Sheriff	2,011,484	6,175,377	6,017,429	62,301	6,079,730	95,647
Community Disaster Services:						
Salaries and Wages	47,133	180,532	111,076	-	111,076	69,456
Fringe Benefits	6,600	26,400	15,632	-	15,632	10,768
Material and Supplies	8,750	13,860	9,076	1,764	10,840	3,020
Equipment	3,000	9,500	5,741	-	5,741	3,759
Other	7,200	7,090	250	-	250	6,840
Total Community Disaster Services	106,983	345,908	189,740	1,764	191,504	154,404
Total Public Safety	2,577,095	7,325,208	6,936,559	96,022	7,032,581	292,627

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, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	14,250	59,197	59,197	-	59,197	-
Fringe Benefits	2,000	8,278	8,278	-	8,278	-
Total Public Works	16,250	67,475	67,475	-	67,475	-
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	2,873	-	2,873	1,127
Total Health	4,000	4,000	2,873	-	2,873	1,127
Human Services:						
Soldiers' Relief Commission Board:						
Salaries and Wages	156,750	617,000	576,323	-	576,323	40,677
Fringe Benefits	18,750	85,000	75,648	-	75,648	9,352
Material and Supplies	145,000	182,988	84,623	-	84,623	98,365
Equipment	228,000	83,602	60,151	-	60,151	23,451
Contractual Services	61,700	216,692	153,094	15,597	168,691	48,001
Other	1,420,486	1,334,204	1,129,888	11,977	1,141,865	192,339
Total Soldiers' Relief Commission Board	2,030,686	2,519,486	2,079,727	27,574	2,107,301	412,185
Total Human Services	2,030,686	2,519,486	2,079,727	27,574	2,107,301	412,185
Capital Outlay:						
Material and Supplies	15,000	46,000	44,525	-	44,525	1,475
Equipment	184,264	509,264	400,371	32,819	433,190	76,074
Contractual Services	110,613	34,000	-	-	-	34,000
Capital Improvements	240,000	665,615	345,968	10,371	356,339	309,276
Total Capital Outlay	549,877	1,254,879	790,864	43,190	834,054	420,825

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	3,400	3,400	1,075	-	1,075	2,325
Total Intergovernmental	3,400	3,400	1,075	-	1,075	2,325
Total Expenditures	39,114,247	62,232,837	54,456,729	893,195	55,349,924	6,882,913
Excess of Revenues Over Expenditures	21,241,315	3,533,596	11,309,704	(893,195)	10,416,509	6,882,913
Other Financing Sources (Uses)						
Transfers In	200,000	208,761	208,761	-	208,761	-
Transfers Out	(26,780,943)	(6,183,301)	(5,912,629)	-	(5,912,629)	270,672
Advances In	-	1,089,999	1,089,999	-	1,089,999	-
Advances Out	-	(4,309,884)	(4,309,884)	-	(4,309,884)	-
Total Other Financing Sources (Uses)	(26,580,943)	(9,194,425)	(8,923,753)	-	(8,923,753)	270,672
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,339,628)	(5,660,829)	2,385,951	<u>\$ (893,195)</u>	<u>\$ 1,492,756</u>	<u>\$ 7,153,585</u>
Fund Balance at Beginning of Year	7,653,401	7,653,401	7,653,401			
Fund Balance at End of Year	\$ 2,313,773	\$ 1,992,572	\$ 10,039,352			

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Lorain County, Ohio NonMajor Governmental Funds

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

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.

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

Lorain County, Ohio
NonMajor Governmental Funds

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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.

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

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

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

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

Nonmajor Special Revenue Funds

	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,199,061	\$ 31,423	\$ 88,704	\$ 203,816	\$ 2,237,348
Cash with Fiscal Agent	-	-	266,569	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables	2,182,526	-	179,628	-	17,251
Notes Receivable	-	-	249,778	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,008	-	-	-	-
Total Assets	<u>\$ 3,383,600</u>	<u>\$ 31,423</u>	<u>\$ 784,679</u>	<u>\$ 203,816</u>	<u>\$ 2,254,599</u>
Liabilities					
Payables	\$ 399,869	\$ -	\$ 85,050	\$ -	\$ 1,195
Due to Other Funds	2,500	-	100,000	-	-
Advance from Other Funds	-	-	343	-	-
Total Liabilities	<u>402,369</u>	<u>-</u>	<u>185,393</u>	<u>-</u>	<u>1,195</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	1,149,361	-	-	-	-
Total Deferred Inflows of Resources	<u>1,149,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	2,008	-	-	-	-
Restricted	1,829,862	31,423	599,286	-	2,253,404
Committed	-	-	-	203,816	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>1,831,870</u>	<u>31,423</u>	<u>599,286</u>	<u>203,816</u>	<u>2,253,404</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,383,600</u>	<u>\$ 31,423</u>	<u>\$ 784,679</u>	<u>\$ 203,816</u>	<u>\$ 2,254,599</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Real Estate Assessment	DRETAC
\$ 1,242,673	\$ 238,510	\$ 304,311	\$ 3,948,462	\$ 6,939,718	\$ 1,570,341
-	-	-	-	-	-
-	49,030	-	-	-	-
1,637,467	62,032	100,000	433,029	-	4,813
-	-	-	-	-	-
-	-	-	12,500	-	-
-	-	-	24,456	-	-
-	-	-	-	-	-
<u>\$ 2,880,140</u>	<u>\$ 349,572</u>	<u>\$ 404,311</u>	<u>\$ 4,418,447</u>	<u>\$ 6,939,718</u>	<u>\$ 1,575,154</u>
\$ 780,063	\$ 22,763	\$ -	\$ 155,807	\$ 154,395	\$ 60,086
1,043	-	12,500	-	-	-
300,000	-	24,456	-	-	-
<u>1,081,106</u>	<u>22,763</u>	<u>36,956</u>	<u>155,807</u>	<u>154,395</u>	<u>60,086</u>
-	-	-	-	-	-
-	-	100,000	-	-	-
-	-	100,000	-	-	-
-	-	-	-	-	-
1,799,034	326,809	267,355	4,262,640	6,785,323	1,515,068
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,799,034</u>	<u>326,809</u>	<u>267,355</u>	<u>4,262,640</u>	<u>6,785,323</u>	<u>1,515,068</u>
<u>\$ 2,880,140</u>	<u>\$ 349,572</u>	<u>\$ 404,311</u>	<u>\$ 4,418,447</u>	<u>\$ 6,939,718</u>	<u>\$ 1,575,154</u>

(continued)

Nonmajor Special Revenue Funds

	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 875,173	\$ 1,543,358	\$ 58,209	\$ 46,246	\$ 219,421
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	946,592	490,279	23,842	28,032	299,482
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	35,111	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	1,056,603	-	-	-
Total Assets	<u>\$ 1,821,765</u>	<u>\$ 3,125,351</u>	<u>\$ 82,051</u>	<u>\$ 74,278</u>	<u>\$ 518,903</u>
Liabilities					
Payables	\$ 76,605	\$ 516,697	\$ 11,164	\$ 21,133	\$ 3,834
Due to Other Funds	-	-	8,345	-	-
Advance from Other Funds	-	-	-	149,000	125,799
Total Liabilities	<u>76,605</u>	<u>516,697</u>	<u>19,509</u>	<u>170,133</u>	<u>129,633</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	473,296	51,937	23,842	-	248,529
Total Deferred Inflows of Resources	<u>473,296</u>	<u>51,937</u>	<u>23,842</u>	<u>-</u>	<u>248,529</u>
Fund Balances					
Nonspendable	-	1,056,603	-	-	-
Restricted	1,271,864	1,500,114	38,700	-	140,741
Committed	-	-	-	-	-
Unassigned	-	-	-	(95,855)	-
Total Fund Balances	<u>1,271,864</u>	<u>2,556,717</u>	<u>38,700</u>	<u>(95,855)</u>	<u>140,741</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,821,765</u>	<u>\$ 3,125,351</u>	<u>\$ 82,051</u>	<u>\$ 74,278</u>	<u>\$ 518,903</u>

Nonmajor Special Revenue Funds

<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>	<u>Indigent Guardianship</u>	<u>County Probation Services</u>	<u>TB Clinic</u>
\$ 857,879	\$ 919,957	\$ 134,417	\$ 165,322	\$ 896,659	\$ 1,266,383
-	-	-	-	-	-
-	-	-	-	-	-
50,829	474,989	-	1,120	9,784	402,842
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 908,708</u>	<u>\$ 1,394,946</u>	<u>\$ 134,417</u>	<u>\$ 166,442</u>	<u>\$ 906,443</u>	<u>\$ 1,669,225</u>
\$ 11,019	\$ 88,974	\$ 38,270	\$ -	\$ 10,763	\$ -
-	-	-	-	-	-
40,000	-	-	-	-	-
<u>51,019</u>	<u>88,974</u>	<u>38,270</u>	<u>-</u>	<u>10,763</u>	<u>-</u>
-	-	-	-	-	371,566
-	140,911	-	-	-	41,948
-	<u>140,911</u>	-	-	-	<u>413,514</u>
-	-	-	-	-	-
857,689	1,165,061	96,147	166,442	895,680	1,255,711
-	-	-	-	-	-
-	-	-	-	-	-
<u>857,689</u>	<u>1,165,061</u>	<u>96,147</u>	<u>166,442</u>	<u>895,680</u>	<u>1,255,711</u>
<u>\$ 908,708</u>	<u>\$ 1,394,946</u>	<u>\$ 134,417</u>	<u>\$ 166,442</u>	<u>\$ 906,443</u>	<u>\$ 1,669,225</u>

(continued)

Nonmajor Special Revenue Funds

	Court Mediation	County Erosion Control	Supportive Living	Golden Acres	Metropolitan Enforcement Group
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 24,490	\$ 193	\$ 4,189,787	\$ 91,901	\$ 474,731
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	10,907	-	-	1,008	359,785
Notes Receivable	-	140,697	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 35,397</u>	<u>\$ 140,890</u>	<u>\$ 4,189,787</u>	<u>\$ 92,909</u>	<u>\$ 834,516</u>
Liabilities					
Payables	\$ 6,797	\$ -	\$ -	\$ -	\$ 46,705
Due to Other Funds	-	-	-	-	1,351
Advance from Other Funds	-	200,214	-	-	-
Total Liabilities	<u>6,797</u>	<u>200,214</u>	<u>-</u>	<u>-</u>	<u>48,056</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	336,326
Unavailable Revenue	-	-	-	-	33,119
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>369,445</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	28,600	-	4,189,787	-	417,015
Committed	-	-	-	92,909	-
Unassigned	-	(59,324)	-	-	-
Total Fund Balances	<u>28,600</u>	<u>(59,324)</u>	<u>4,189,787</u>	<u>92,909</u>	<u>417,015</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 35,397</u>	<u>\$ 140,890</u>	<u>\$ 4,189,787</u>	<u>\$ 92,909</u>	<u>\$ 834,516</u>

Nonmajor Special Revenue Funds

Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance	Public Safety
\$ 168,142	\$ 2,226,996	\$ 5,257,665	\$ 27,134	\$ 195,008	\$ 123,756
-	-	-	-	-	-
-	-	-	41,360	-	-
183,772	3,154,080	157,860	-	13,702	32,937
-	-	-	-	-	-
1,345	-	-	-	-	-
-	4,165,000	-	-	-	-
-	-	-	1,700	-	-
<u>\$ 353,259</u>	<u>\$ 9,546,076</u>	<u>\$ 5,415,525</u>	<u>\$ 70,194</u>	<u>\$ 208,710</u>	<u>\$ 156,693</u>
\$ 10,956	\$ 165,223	\$ 432,520	\$ -	\$ 10,988	\$ -
-	-	384,056	-	-	-
-	-	-	-	18,293	-
<u>10,956</u>	<u>165,223</u>	<u>816,576</u>	<u>-</u>	<u>29,281</u>	<u>-</u>
168,163	2,858,178	-	-	-	-
16,558	322,682	-	-	13,702	32,937
<u>184,721</u>	<u>3,180,860</u>	<u>-</u>	<u>-</u>	<u>13,702</u>	<u>32,937</u>
-	-	-	1,700	-	-
157,582	6,199,993	4,598,949	68,494	165,727	123,756
-	-	-	-	-	-
-	-	-	-	-	-
<u>157,582</u>	<u>6,199,993</u>	<u>4,598,949</u>	<u>70,194</u>	<u>165,727</u>	<u>123,756</u>
<u>\$ 353,259</u>	<u>\$ 9,546,076</u>	<u>\$ 5,415,525</u>	<u>\$ 70,194</u>	<u>\$ 208,710</u>	<u>\$ 156,693</u>

(continued)

Nonmajor Special Revenue Funds

	P.A.I.R.	Violent Offender	Marriage Licenses	Court Security	Criminal History On-Line
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 37,731	\$ 4,849	\$ 79,787	\$ 35,068	\$ 8,506
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	1,525	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 37,731</u>	<u>\$ 4,849</u>	<u>\$ 81,312</u>	<u>\$ 35,068</u>	<u>\$ 8,506</u>
Liabilities					
Payables	\$ -	\$ -	\$ -	\$ 1,959	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,959</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	37,731	4,849	81,312	33,109	8,506
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>37,731</u>	<u>4,849</u>	<u>81,312</u>	<u>33,109</u>	<u>8,506</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 37,731</u>	<u>\$ 4,849</u>	<u>\$ 81,312</u>	<u>\$ 35,068</u>	<u>\$ 8,506</u>

Nonmajor Special Revenue Funds

Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ 67,514	\$ 8,101	\$ 15,600	\$ 400,642	\$ 436,805	\$ 17,008
-	-	-	-	-	-
-	-	-	-	-	-
74,641	-	-	8,991	6,904	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 142,155</u>	<u>\$ 8,101</u>	<u>\$ 15,600</u>	<u>\$ 409,633</u>	<u>\$ 443,709</u>	<u>\$ 17,008</u>
\$ 12,844	\$ -	\$ -	\$ 111,948	\$ 9,449	\$ -
10,000	-	-	145,274	-	-
21,310	-	-	-	-	-
<u>44,154</u>	<u>-</u>	<u>-</u>	<u>257,222</u>	<u>9,449</u>	<u>-</u>
-	-	-	-	-	-
11,331	-	-	-	-	-
<u>11,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
86,670	8,101	15,600	152,411	434,260	17,008
-	-	-	-	-	-
-	-	-	-	-	-
<u>86,670</u>	<u>8,101</u>	<u>15,600</u>	<u>152,411</u>	<u>434,260</u>	<u>17,008</u>
<u>\$ 142,155</u>	<u>\$ 8,101</u>	<u>\$ 15,600</u>	<u>\$ 409,633</u>	<u>\$ 443,709</u>	<u>\$ 17,008</u>

(continued)

Nonmajor Special Revenue Funds

	Atrazine Grant Program	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - LJS
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 18,860	\$ 6,134	\$ 2,286,106	\$ 1,417,055	\$ 6,200
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	-	21,765	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 18,860</u>	<u>\$ 6,134</u>	<u>\$ 2,286,106</u>	<u>\$ 1,438,820</u>	<u>\$ 6,200</u>
Liabilities					
Payables	\$ -	\$ -	\$ 7,930	\$ 3,500	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>7,930</u>	<u>3,500</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	18,860	6,134	2,278,176	1,435,320	6,200
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>18,860</u>	<u>6,134</u>	<u>2,278,176</u>	<u>1,435,320</u>	<u>6,200</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 18,860</u>	<u>\$ 6,134</u>	<u>\$ 2,286,106</u>	<u>\$ 1,438,820</u>	<u>\$ 6,200</u>

Nonmajor Special Revenue Funds

<u>Watershed Coordinator Grant</u>	<u>Northern Border Initiative Grant</u>	<u>SERC Grant</u>	<u>Foreclosure Special Project</u>	<u>Comprehensive Case Management and Employment Program</u>	<u>Neighborhood Stabilization</u>
\$ 346,014	\$ 2,292	\$ 132,757	\$ 214,466	\$ 242,361	\$ 151,203
-	-	-	-	-	-
-	-	-	-	-	-
11,180	936	-	15,950	71,880	10,031
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 357,194</u>	<u>\$ 3,228</u>	<u>\$ 132,757</u>	<u>\$ 230,416</u>	<u>\$ 314,241</u>	<u>\$ 161,234</u>
\$ 2,478	\$ -	\$ -	\$ 17,853	\$ 34,315	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,478</u>	<u>-</u>	<u>-</u>	<u>17,853</u>	<u>34,315</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	10,031
-	-	-	-	-	<u>10,031</u>
-	-	-	-	-	-
354,716	3,228	132,757	212,563	279,926	151,203
-	-	-	-	-	-
-	-	-	-	-	-
<u>354,716</u>	<u>3,228</u>	<u>132,757</u>	<u>212,563</u>	<u>279,926</u>	<u>151,203</u>
<u>\$ 357,194</u>	<u>\$ 3,228</u>	<u>\$ 132,757</u>	<u>\$ 230,416</u>	<u>\$ 314,241</u>	<u>\$ 161,234</u>

(continued)

Nonmajor Special Revenue Funds

	Law Library Resources	Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing	Veteran's Court
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 907,987	\$ 23,094	\$ 168,923	\$ 88,672	\$ 84,583
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	41,078	-	1,305	-	30,000
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 949,065</u>	<u>\$ 23,094</u>	<u>\$ 170,228</u>	<u>\$ 88,672</u>	<u>\$ 114,583</u>
Liabilities					
Payables	\$ 19,649	\$ -	\$ -	\$ -	\$ 3,421
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	9,091
Total Liabilities	<u>19,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,512</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	30,000
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	929,416	-	170,228	88,672	72,071
Committed	-	23,094	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>929,416</u>	<u>23,094</u>	<u>170,228</u>	<u>88,672</u>	<u>72,071</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 949,065</u>	<u>\$ 23,094</u>	<u>\$ 170,228</u>	<u>\$ 88,672</u>	<u>\$ 114,583</u>

Nonmajor Special Revenue Funds

Case Management Special Project	COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services	Mental Health Court	LCCCW Assessment Grant
\$ 351,982	\$ 400	\$ 10	\$ 1,177,580	\$ 24,414	\$ 50,987
-	-	-	-	-	-
-	-	-	-	-	-
3,308	-	-	495,800	-	810
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 355,290</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 1,673,380</u>	<u>\$ 24,414</u>	<u>\$ 51,797</u>
\$ -	\$ -	\$ -	\$ 11,955	\$ -	\$ -
-	-	-	-	-	700
-	-	-	-	-	190,081
<u>-</u>	<u>-</u>	<u>-</u>	<u>11,955</u>	<u>-</u>	<u>190,781</u>
-	-	-	457,305	-	-
-	-	-	51,629	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>508,934</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
355,290	400	10	1,152,491	24,414	-
-	-	-	-	-	-
-	-	-	-	-	(138,984)
<u>355,290</u>	<u>400</u>	<u>10</u>	<u>1,152,491</u>	<u>24,414</u>	<u>(138,984)</u>
<u>\$ 355,290</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 1,673,380</u>	<u>\$ 24,414</u>	<u>\$ 51,797</u>

(continued)

	Nonmajor Special Revenue Funds					
	Sheriff Continuing Professional Training	Law Enforcement Trust	Justice Assistance Grant Program Fund	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 406	\$ 1,537	\$ 30,106	\$ 46,612,934	\$ 1,900,397	\$ 48,513,331
Cash with Fiscal Agent	-	-	-	266,569	-	266,569
Cash in Segregated Accounts	-	690,281	-	780,676	-	780,676
Receivables	-	-	42,184	12,096,876	2,739,653	14,836,529
Notes Receivable	-	-	-	390,475	-	390,475
Due from Other Funds	-	-	-	48,956	-	48,956
Advances to Other Funds	-	-	-	4,189,456	-	4,189,456
Materials and Supplies Inventory	-	-	-	1,060,311	-	1,060,311
Total Assets	<u>\$ 406</u>	<u>\$ 691,818</u>	<u>\$ 72,290</u>	<u>\$ 65,446,253</u>	<u>\$ 4,640,050</u>	<u>\$ 70,086,303</u>
Liabilities						
Payables	\$ -	\$ -	\$ 21,092	\$ 3,369,269	\$ -	\$ 3,369,269
Due to Other Funds	-	-	42,184	707,953	-	707,953
Advance from Other Funds	-	-	-	1,078,587	130,000	1,208,587
Total Liabilities	<u>-</u>	<u>-</u>	<u>63,276</u>	<u>5,155,809</u>	<u>130,000</u>	<u>5,285,809</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	4,191,538	1,924,186	6,115,724
Unavailable Revenue	-	-	-	2,751,813	856,839	3,608,652
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,943,351</u>	<u>2,781,025</u>	<u>9,724,376</u>
Fund Balances						
Nonspendable	-	-	-	1,060,311	-	1,060,311
Restricted	406	691,818	9,014	52,261,126	1,729,025	53,990,151
Committed	-	-	-	319,819	-	319,819
Unassigned	-	-	-	(294,163)	-	(294,163)
Total Fund Balances	<u>406</u>	<u>691,818</u>	<u>9,014</u>	<u>53,347,093</u>	<u>1,729,025</u>	<u>55,076,118</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 406</u>	<u>\$ 691,818</u>	<u>\$ 72,290</u>	<u>\$ 65,446,253</u>	<u>\$ 4,640,050</u>	<u>\$ 70,086,303</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, 2018

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	501,498
Fines and Forfeitures	1,225	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	4,903,573	-	262,079	-	-
Interest Income	-	-	8,970	-	-
Miscellaneous Revenue	18,005	-	9	-	166
Total Revenues	<u>4,922,803</u>	<u>-</u>	<u>271,058</u>	<u>-</u>	<u>501,664</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	249,624
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	85,050	-	-
Health	4,902,902	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	200,730	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,902,902</u>	<u>-</u>	<u>285,780</u>	<u>-</u>	<u>249,624</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>19,901</u>	<u>-</u>	<u>(14,722)</u>	<u>-</u>	<u>252,040</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	19,901	-	(14,722)	-	252,040
Fund Balances at Beginning of Year	1,811,129	31,423	614,008	203,816	2,001,364
Increase (Decrease) in Reserve for Inventory	<u>840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 1,831,870</u>	<u>\$ 31,423</u>	<u>\$ 599,286</u>	<u>\$ 203,816</u>	<u>\$ 2,253,404</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Real Estate Assessment	DRETAC
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,844,270	-	-	-	-	-
13,114	760	-	-	3,994,930	1,041,346
-	499,279	-	2,647,891	13,094	-
-	37,420	-	-	200	-
-	-	-	-	-	-
90,254	-	125,000	-	-	-
-	-	-	-	-	-
37,711	36,743	500	252	566	83,974
<u>9,985,349</u>	<u>574,202</u>	<u>125,500</u>	<u>2,648,143</u>	<u>4,008,790</u>	<u>1,125,320</u>
-	-	-	-	2,957,639	821,260
-	-	-	-	-	-
14,329,280	-	-	-	-	-
-	-	-	-	-	-
-	537,790	35,784	2,269,790	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,329,280</u>	<u>537,790</u>	<u>35,784</u>	<u>2,269,790</u>	<u>2,957,639</u>	<u>821,260</u>
<u>(4,343,931)</u>	<u>36,412</u>	<u>89,716</u>	<u>378,353</u>	<u>1,051,151</u>	<u>304,060</u>
4,480,000	-	12,500	-	-	-
-	-	-	(12,500)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,480,000</u>	<u>-</u>	<u>12,500</u>	<u>(12,500)</u>	<u>-</u>	<u>-</u>
136,069	36,412	102,216	365,853	1,051,151	304,060
1,662,965	290,397	165,139	3,896,787	5,734,172	1,211,008
-	-	-	-	-	-
<u>\$ 1,799,034</u>	<u>\$ 326,809</u>	<u>\$ 267,355</u>	<u>\$ 4,262,640</u>	<u>\$ 6,785,323</u>	<u>\$ 1,515,068</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2018

Nonmajor Special Revenue Funds

	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	619,531	-	-	-
Licenses, Permits and Fees	-	135,734	-	-	-
Fines and Forfeitures	-	373,527	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	1,952,373	7,352,157	113,587	394,753	542,324
Interest Income	-	41,124	-	-	-
Miscellaneous Revenue	-	750,868	264	-	40,250
Total Revenues	<u>1,952,373</u>	<u>9,272,941</u>	<u>113,851</u>	<u>394,753</u>	<u>582,574</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	1,492,337	-	92,127	-	-
Public Works	-	8,972,573	-	409,605	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	506,184
Debt Service:					
Principal Paid	-	95,087	-	-	-
Interest Paid	-	4,633	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1,492,337</u>	<u>9,072,293</u>	<u>92,127</u>	<u>409,605</u>	<u>506,184</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>460,036</u>	<u>200,648</u>	<u>21,724</u>	<u>(14,852)</u>	<u>76,390</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	(408,879)	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(408,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	460,036	(208,231)	21,724	(14,852)	76,390
Fund Balances at Beginning of Year	811,828	2,691,378	16,976	(81,003)	64,351
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>73,570</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 1,271,864</u>	<u>\$ 2,556,717</u>	<u>\$ 38,700</u>	<u>\$ (95,855)</u>	<u>\$ 140,741</u>

Nonmajor Special Revenue Funds

Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services	TB Clinic
\$ -	\$ -	\$ 461,194	\$ -	\$ -	\$ 375,576
131,100	-	-	-	117,861	-
-	-	-	36,734	211,213	-
-	-	-	-	766	-
213,157	1,745,065	-	-	-	25,330
90,510	-	-	-	5,460	69
<u>434,767</u>	<u>1,745,065</u>	<u>461,194</u>	<u>36,734</u>	<u>335,300</u>	<u>400,975</u>
-	-	-	-	-	-
-	-	-	29,101	-	-
-	-	-	-	332,692	-
-	-	-	-	-	403,372
372,229	1,724,761	563,993	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>372,229</u>	<u>1,724,761</u>	<u>563,993</u>	<u>29,101</u>	<u>332,692</u>	<u>403,372</u>
62,538	20,304	(102,799)	7,633	2,608	(2,397)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>62,538</u>	<u>20,304</u>	<u>(102,799)</u>	<u>7,633</u>	<u>2,608</u>	<u>(2,397)</u>
795,151	1,144,757	198,946	158,809	893,072	1,258,108
-	-	-	-	-	-
<u>\$ 857,689</u>	<u>\$ 1,165,061</u>	<u>\$ 96,147</u>	<u>\$ 166,442</u>	<u>\$ 895,680</u>	<u>\$ 1,255,711</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2018

Nonmajor Special Revenue Funds

	Court Mediation	County Erosion Control	Supportive Living	Golden Acres	Metropolitan Enforcement Group
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 344,939
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	325	-
Licenses, Permits and Fees	149,590	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	329,375
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	1,008	566
Total Revenues	<u>149,590</u>	<u>-</u>	<u>-</u>	<u>1,333</u>	<u>674,880</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	182,127	-	-	-	908,822
Public Works	-	-	-	-	-
Health	-	-	5,536	124,840	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	11,915	-	-	-
Interest Paid	-	2,921	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>182,127</u>	<u>14,836</u>	<u>5,536</u>	<u>124,840</u>	<u>908,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(32,537)</u>	<u>(14,836)</u>	<u>(5,536)</u>	<u>(123,507)</u>	<u>(233,942)</u>
Other Financing Sources (Uses)					
Transfers In	-	15,000	-	200,000	-
Transfers Out	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Net Change in Fund Balances	(32,537)	164	(5,536)	76,493	(233,942)
Fund Balances at Beginning of Year	61,137	(59,488)	4,195,323	16,416	650,957
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 28,600</u>	<u>\$ (59,324)</u>	<u>\$ 4,189,787</u>	<u>\$ 92,909</u>	<u>\$ 417,015</u>

Nonmajor Special Revenue Funds

Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance	Public Safety
\$ 172,470	\$ 2,889,084	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	1,312,006	-	-	-
49,415	240,938	-	-	-	-
-	-	-	31,240	-	-
-	-	-	-	14,392	-
8,996	211,632	4,778,903	38,367	-	38,719
-	-	-	-	-	-
3,239	148,159	6,984	2,100	-	-
<u>234,120</u>	<u>3,489,813</u>	<u>6,097,893</u>	<u>71,707</u>	<u>14,392</u>	<u>38,719</u>
-	-	(60,646)	-	-	-
-	-	-	-	-	-
300,345	3,915,710	-	45,093	-	-
-	-	-	-	23,696	-
-	-	-	-	-	-
-	-	6,911,278	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>300,345</u>	<u>3,915,710</u>	<u>6,850,632</u>	<u>45,093</u>	<u>23,696</u>	<u>-</u>
(66,225)	(425,897)	(752,739)	26,614	(9,304)	38,719
-	-	-	-	-	-
-	(441,229)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(441,229)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(66,225)	(867,126)	(752,739)	26,614	(9,304)	38,719
223,807	7,067,119	5,351,688	43,542	175,031	85,037
-	-	-	38	-	-
<u>\$ 157,582</u>	<u>\$ 6,199,993</u>	<u>\$ 4,598,949</u>	<u>\$ 70,194</u>	<u>\$ 165,727</u>	<u>\$ 123,756</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2018

Nonmajor Special Revenue Funds

	P.A.I.R.	Violent Offender	Marriage Licenses	Court Security	Criminal History On-Line
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	54,659	6,931	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	13,555	-	-
Total Revenues	-	-	68,214	6,931	-
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	1,102	-	22,623	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	7,370	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	1,102	7,370	22,623	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,102)	60,844	(15,692)	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	-	(1,102)	60,844	(15,692)	-
Fund Balances at Beginning of Year	37,731	5,951	20,468	48,801	8,506
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 37,731	\$ 4,849	\$ 81,312	\$ 33,109	\$ 8,506

Nonmajor Special Revenue Funds

Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	60,460	-
-	712	-	-	179,257	-
-	-	-	-	-	-
278,705	-	-	1,640,238	-	1,628
-	-	-	-	-	-
-	-	-	45,993	-	-
<u>278,705</u>	<u>712</u>	<u>-</u>	<u>1,686,231</u>	<u>239,717</u>	<u>1,628</u>
-	-	-	-	-	-
-	-	-	-	-	-
345,175	-	-	-	227,678	-
-	-	-	-	-	-
-	-	-	2,152,952	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>345,175</u>	<u>-</u>	<u>-</u>	<u>2,152,952</u>	<u>227,678</u>	<u>-</u>
(66,470)	712	-	(466,721)	12,039	1,628
65,804	-	-	350,728	-	-
-	-	-	(770)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>65,804</u>	<u>-</u>	<u>-</u>	<u>349,958</u>	<u>-</u>	<u>-</u>
(666)	712	-	(116,763)	12,039	1,628
87,336	7,389	15,600	269,174	422,221	15,380
-	-	-	-	-	-
<u>\$ 86,670</u>	<u>\$ 8,101</u>	<u>\$ 15,600</u>	<u>\$ 152,411</u>	<u>\$ 434,260</u>	<u>\$ 17,008</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2018

Nonmajor Special Revenue Funds

	Atrazine Grant Program	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - IJIS
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	2,250	-	299,185	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	334,698	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	-	2,250	334,698	299,185	-
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	369,454	187,920	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	369,454	187,920	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,250	(34,756)	111,265	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	-	2,250	(34,756)	111,265	-
Fund Balances at Beginning of Year	18,860	3,884	2,312,932	1,324,055	6,200
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 18,860	\$ 6,134	\$ 2,278,176	\$ 1,435,320	\$ 6,200

Nonmajor Special Revenue Funds

<u>Watershed Coordinator Grant</u>	<u>Northern Border Initiative Grant</u>	<u>SERC Grant</u>	<u>Foreclosure Special Project</u>	<u>Comprehensive Case Management and Employment Program</u>	<u>Neighborhood Stabilization</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	236,410	-	-
-	-	-	-	-	-
424,789	42,003	31,490	-	336,443	-
-	-	-	-	-	-
-	-	-	-	11	547
<u>424,789</u>	<u>42,003</u>	<u>31,490</u>	<u>236,410</u>	<u>336,454</u>	<u>547</u>
-	-	-	-	-	-
-	-	-	335,258	-	-
-	47,687	6,634	-	-	-
-	-	-	-	-	-
-	-	-	-	410,892	-
720,530	-	-	-	-	437
-	-	-	-	-	-
-	-	-	-	-	-
<u>720,530</u>	<u>47,687</u>	<u>6,634</u>	<u>335,258</u>	<u>410,892</u>	<u>437</u>
(295,741)	(5,684)	24,856	(98,848)	(74,438)	110
500,000	-	-	-	770	-
-	-	-	-	(350,728)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(349,958)</u>	<u>-</u>
204,259	(5,684)	24,856	(98,848)	(424,396)	110
150,457	8,912	107,901	311,411	704,322	151,093
-	-	-	-	-	-
<u>\$ 354,716</u>	<u>\$ 3,228</u>	<u>\$ 132,757</u>	<u>\$ 212,563</u>	<u>\$ 279,926</u>	<u>\$ 151,203</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2018

Nonmajor Special Revenue Funds

	<u>Law Library Resources</u>	<u>Home Septic Treatment Systems</u>	<u>Probate Court Dispute Resolution</u>	<u>County Tax Increment Financing</u>	<u>Veteran's Court</u>
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	4,850	-	41,567	-	-
Fines and Forfeitures	427,560	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	42,119
Interest Income	-	-	-	-	-
Miscellaneous Revenue	32,658	-	-	57,476	-
Total Revenues	<u>465,068</u>	<u>-</u>	<u>41,567</u>	<u>57,476</u>	<u>42,119</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	398,653	-	1,102	-	73,045
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	60,760	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>398,653</u>	<u>-</u>	<u>1,102</u>	<u>60,760</u>	<u>73,045</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>66,415</u>	<u>-</u>	<u>40,465</u>	<u>(3,284)</u>	<u>(30,926)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(56,033)	-	-
Issuance of Refunding General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Premium on Debt Refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(56,033)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	66,415	-	(15,568)	(3,284)	(30,926)
Fund Balances at Beginning of Year	863,001	23,094	185,796	91,956	102,997
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 929,416</u>	<u>\$ 23,094</u>	<u>\$ 170,228</u>	<u>\$ 88,672</u>	<u>\$ 72,071</u>

Nonmajor Special Revenue Funds

<u>Case Management Special Project</u>	<u>COPS Child Sexual Predator Program</u>	<u>COPS Hiring Program</u>	<u>Criminal Justice Services</u>	<u>Mental Health Court</u>	<u>LCCCW Assessment Grant</u>
\$ -	\$ -	\$ -	\$ 462,251	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
48,859	-	-	-	-	-
-	-	-	-	-	-
-	-	-	31,177	20,000	98,864
-	-	-	84	-	-
<u>48,859</u>	<u>-</u>	<u>-</u>	<u>493,512</u>	<u>20,000</u>	<u>98,864</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	429,688	208	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	139,576
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>429,688</u>	<u>208</u>	<u>139,576</u>
48,859	-	-	63,824	19,792	(40,712)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
48,859	-	-	63,824	19,792	(40,712)
306,431	400	10	1,088,667	4,622	(98,272)
-	-	-	-	-	-
<u>\$ 355,290</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 1,152,491</u>	<u>\$ 24,414</u>	<u>\$ (138,984)</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2018

Nonmajor Special Revenue Funds						
	Sheriff Continuing Professional Training	Law Enforcement Trust	Justice Assistance Grant Program Fund	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ 4,705,514	\$ 1,786,682	\$ 6,492,196
Sales Tax	-	-	-	9,844,270	-	9,844,270
Charges for Services	-	-	-	7,291,433	-	7,291,433
Licenses, Permits and Fees	-	-	-	5,359,354	-	5,359,354
Fines and Forfeitures	-	412,972	-	1,285,622	-	1,285,622
Special Assessments	-	-	-	14,392	239,521	253,913
Intergovernmental Revenue	31,020	-	42,184	26,481,002	418,551	26,899,553
Interest Income	-	-	-	50,094	-	50,094
Miscellaneous Revenue	-	1,537	-	1,379,264	41,925	1,421,189
Total Revenues	<u>31,020</u>	<u>414,509</u>	<u>42,184</u>	<u>56,410,945</u>	<u>2,486,679</u>	<u>58,897,624</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	3,967,877	-	3,967,877
Judicial	-	-	-	1,394,533	-	1,394,533
Public Safety	31,020	621,439	33,170	23,364,957	-	23,364,957
Public Works	-	-	-	9,490,924	-	9,490,924
Health	-	-	-	8,280,014	-	8,280,014
Human Services	-	-	-	12,143,475	-	12,143,475
Economic Development and Assistance	-	-	-	1,628,217	-	1,628,217
Debt Service:						
Principal Paid	-	-	-	107,002	1,810,000	1,917,002
Interest Paid	-	-	-	7,554	1,394,491	1,402,045
Capital Outlay	-	-	-	-	44,641	44,641
Total Expenditures	<u>31,020</u>	<u>621,439</u>	<u>33,170</u>	<u>60,384,553</u>	<u>3,249,132</u>	<u>63,633,685</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(206,930)</u>	<u>9,014</u>	<u>(3,973,608)</u>	<u>(762,453)</u>	<u>(4,736,061)</u>
Other Financing Sources (Uses)						
Transfers In	-	66,971	-	5,691,773	460,308	6,152,081
Transfers Out	-	-	-	(1,270,139)	-	(1,270,139)
Issuance of Refunding General Obligation Bonds	-	-	-	-	11,755,000	11,755,000
Issuance of Notes	-	-	-	-	380,000	380,000
Payment to Refunded Bonds Escrow Agent	-	-	-	-	(12,413,339)	(12,413,339)
Premium on Debt Refunding	-	-	-	-	1,037,773	1,037,773
Total Other Financing Sources (Uses)	<u>-</u>	<u>66,971</u>	<u>-</u>	<u>4,421,634</u>	<u>1,219,742</u>	<u>5,641,376</u>
Net Change in Fund Balances	-	(139,959)	9,014	448,026	457,289	905,315
Fund Balances at Beginning of Year	406	831,777	-	52,824,619	1,271,736	54,096,355
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,448</u>	<u>-</u>	<u>74,448</u>
Fund Balances at End of Year	<u>\$ 406</u>	<u>\$ 691,818</u>	<u>\$ 9,014</u>	<u>\$ 53,347,093</u>	<u>\$ 1,729,025</u>	<u>\$ 55,076,118</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, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 2,590,270	\$ 4,533,671	\$ 4,533,671	\$ -	\$ 4,533,671	\$ -
Fines and Forfeitures	-	1,225	1,225	-	1,225	-
Miscellaneous Revenue	12,150	18,005	18,005	-	18,005	-
Total Revenues	2,602,420	4,552,901	4,552,901	-	4,552,901	-
Expenditures						
Current:						
Health:						
Salaries and Wages	252,373	369,583	369,583	-	369,583	-
Fringe Benefits	162,825	190,254	181,347	-	181,347	8,907
Material and Supplies	15,291	138,309	135,678	-	135,678	2,631
Equipment	3,100	10,811	10,391	-	10,391	420
Contractual Services	2,165,562	2,597,991	2,557,475	-	2,557,475	40,516
Capital Outlay	-	26,000	15,000	11,000	26,000	-
Fees	-	225	225	-	225	-
Other	89,611	1,449,221	1,423,555	-	1,423,555	25,666
Total Expenditures	2,688,762	4,782,394	4,693,254	11,000	4,704,254	78,140
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,342)	(229,493)	(140,353)	\$ (11,000)	\$ (151,353)	\$ 78,140
Fund Balance at Beginning of Year	1,339,414	1,339,414	1,339,414			
Fund Balance at End of Year	\$ 1,253,072	\$ 1,109,921	\$ 1,199,061			

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, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Development Block Grant
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 10,300	\$ 251,421	\$ 251,421	\$ -	\$ 251,421	\$ -
Miscellaneous Revenue	-	9	9	-	9	-
Total Revenues	10,300	251,430	251,430	-	251,430	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	87	87	-	87	-
Contractual Services	14,861	162,059	154,581	7,478	162,059	-
Fees	-	1,438	1,438	-	1,438	-
Other	-	53,772	53,763	-	53,763	9
Total Expenditures	14,861	217,356	209,869	7,478	217,347	9
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,561)	34,074	41,561	(7,478)	34,083	(9)
Other Financing Sources (Uses)						
Advances In	-	100,000	100,000	-	100,000	-
Advances Out	-	(89,999)	(89,999)	-	(89,999)	-
Total Other Financing Sources (Uses)	-	10,001	10,001	-	10,001	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,561)	44,075	51,562	<u>\$ (7,478)</u>	<u>\$ 44,084</u>	<u>\$ (9)</u>
Fund Balance at Beginning of Year	37,142	37,142	37,142			
Fund Balance at End of Year	\$ 32,581	\$ 81,217	\$ 88,704			

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, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 504,500	\$ 510,925	\$ 510,925	\$ -	\$ 510,925	\$ -
Miscellaneous Revenue	-	166	166	-	166	-
Total Revenues	504,500	511,091	511,091	-	511,091	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	22,000	21,739	20,441	-	20,441	1,298
Fringe Benefits	3,906	4,267	3,358	-	3,358	909
Material and Supplies	77,245	78,345	19,292	151	19,443	58,902
Equipment	107,500	114,232	12,288	-	12,288	101,944
Contractual Services	259,580	265,000	168,631	-	168,631	96,369
Other	61,500	57,868	25,586	-	25,586	32,282
Total Expenditures	531,731	541,451	249,596	151	249,747	291,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,231)	(30,360)	261,495	<u>\$ (151)</u>	<u>\$ 261,344</u>	<u>\$ 291,704</u>
Fund Balance at Beginning of Year	1,975,853	1,975,853	1,975,853			
Fund Balance at End of Year	\$ 1,948,622	\$ 1,945,493	\$ 2,237,348			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ 10,000,000	\$ 9,733,079	\$ 9,733,079	\$ -	\$ 9,733,079	\$ -
Charges for Services	19,920	14,800	14,800	-	14,800	-
Miscellaneous Revenue	-	33,610	33,610	-	33,610	-
Total Revenues	10,019,920	9,781,489	9,781,489	-	9,781,489	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	7,693,900	8,861,895	8,851,350	-	8,851,350	10,545
Fringe Benefits	4,075,500	4,078,789	4,075,713	-	4,075,713	3,076
Material and Supplies	276,386	312,326	269,753	24,689	294,442	17,884
Equipment	32,475	40,300	20,824	12,335	33,159	7,141
Contractual Services	1,168,608	1,211,328	1,016,100	173,303	1,189,403	21,925
Other	9,000	6,130	5,695	-	5,695	435
Total Expenditures	13,255,869	14,510,768	14,239,435	210,327	14,449,762	61,006
(Deficiency) of Revenues (Under) Expenditures	(3,235,949)	(4,729,279)	(4,457,946)	(210,327)	(4,668,273)	61,006
Other Financing Sources						
Transfers In	3,500,000	4,480,000	4,480,000	-	4,480,000	-
Total Other Financing Sources	3,500,000	4,480,000	4,480,000	-	4,480,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	264,051	(249,279)	22,054	<u>\$ (210,327)</u>	<u>\$ (188,273)</u>	<u>\$ 61,006</u>
Fund Balance at Beginning of Year	373,671	373,671	373,671			
Fund Balance at End of Year	\$ 637,722	\$ 124,392	\$ 395,725			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,500	\$ 760	\$ 760	\$ -	\$ 760	\$ -
Licenses, Permits and Fees	431,000	480,455	480,455	-	480,455	-
Fines and Forfeitures	38,000	37,420	37,420	-	37,420	-
Miscellaneous Revenue	38,000	36,743	36,743	-	36,743	-
Total Revenues	508,500	555,378	555,378	-	555,378	-
Expenditures						
Current:						
Health:						
Salaries and Wages	249,410	258,410	242,570	-	242,570	15,840
Fringe Benefits	134,200	152,200	140,819	-	140,819	11,381
Material and Supplies	56,750	48,800	23,226	-	23,226	25,574
Equipment	5,000	5,000	347	-	347	4,653
Contractual Services	110,689	106,701	60,759	8,339	69,098	37,603
Fees	47,500	58,616	51,116	-	51,116	7,500
Other	22,250	30,200	15,856	-	15,856	14,344
Total Expenditures	625,799	659,927	534,693	8,339	543,032	116,895
(Deficiency) of Revenues (Under) Expenditures	(117,299)	(104,549)	20,685	<u>\$ (8,339)</u>	<u>\$ 12,346</u>	<u>\$ 116,895</u>
Fund Balance at Beginning of Year	217,825	217,825	217,825			
Fund Balance at End of Year	<u>\$ 100,526</u>	<u>\$ 113,276</u>	<u>\$ 238,510</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recycle Ohio
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ -
Miscellaneous Revenue	-	500	500	-	500	-
Total Revenues	-	125,500	125,500	-	125,500	-
Expenditures						
Current:						
Health:						
Contractual Services	6,132	43,632	35,284	8,348	43,632	-
Other	-	500	500	-	500	-
Total Expenditures	6,132	44,132	35,784	8,348	44,132	-
Excess of Revenues Over Expenditures	(6,132)	81,368	89,716	(8,348)	81,368	-
Other Financing Sources (Uses)						
Transfers In	-	12,500	12,500	-	12,500	-
Advances Out	-	(6,000)	(6,000)	-	(6,000)	-
Advances In	-	12,500	12,500	-	12,500	-
Total Other Financing Sources (Uses)	-	19,000	19,000	-	19,000	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(6,132)	100,368	108,716	<u>\$ (8,348)</u>	<u>\$ 100,368</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	195,595	195,595	195,595			
Fund Balance at End of Year	<u>\$ 189,463</u>	<u>\$ 295,963</u>	<u>\$ 304,311</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 2,775,000	\$ 2,403,363	\$ 2,403,363	\$ -	\$ 2,403,363	\$ -
Intergovernmental Revenue	187,000	-	-	-	-	-
Miscellaneous Revenue	25,150	252	252	-	252	-
Total Revenues	2,987,150	2,403,615	2,403,615	-	2,403,615	-
Expenditures						
Current:						
Health:						
Salaries and Wages	488,000	508,000	464,487	-	464,487	43,513
Fringe Benefits	238,250	238,250	176,954	-	176,954	61,296
Material and Supplies	52,154	58,373	33,570	5,487	39,057	19,316
Equipment	178,032	178,032	11,393	-	11,393	166,639
Contractual Services	1,110,540	1,437,249	1,031,853	294,723	1,326,576	110,673
Capital Outlay	535,000	535,000	-	-	-	535,000
Fees	121,200	122,000	121,164	-	121,164	836
Other	1,065,579	1,617,282	451,809	655	452,464	1,164,818
Total Expenditures	3,788,755	4,694,186	2,291,230	300,865	2,592,095	2,102,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	(801,605)	(2,290,571)	112,385	(300,865)	(188,480)	2,102,091
Other Financing Sources (Uses)						
Transfers Out	-	(12,500)	(12,500)	-	(12,500)	-
Advances In	-	6,000	6,000	-	6,000	-
Advances Out	-	(12,500)	(12,500)	-	(12,500)	-
Total Other Financing Sources (Uses)	-	(19,000)	(19,000)	-	(19,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(801,605)	(2,309,571)	93,385	\$ (300,865)	\$ (207,480)	\$ 2,102,091
Fund Balance at Beginning of Year	3,855,077	3,855,077	3,855,077			
Fund Balance at End of Year	\$ 3,053,472	\$ 1,545,506	\$ 3,948,462			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 3,908,500	\$ 3,994,930	\$ 3,994,930	\$ -	\$ 3,994,930	\$ -
Licenses, Permits and Fees	9,050	13,094	13,094	-	13,094	-
Fines and Forfeitures	-	200	200	-	200	-
Miscellaneous Revenue	1,000	566	566	-	566	-
Total Revenues	3,918,550	4,008,790	4,008,790	-	4,008,790	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	2,112,373	2,112,373	1,500,579	-	1,500,579	611,794
Fringe Benefits	1,178,250	1,178,250	700,141	-	700,141	478,109
Material and Supplies	344,052	344,052	224,118	36,132	260,250	83,802
Equipment	354,706	354,413	80,129	29,150	109,279	245,134
Contractual Services	2,044,165	1,948,889	422,184	403,000	825,184	1,123,705
Capital Outlay	-	-	-	-	-	-
Other	115,000	115,000	40,429	10,000	50,429	64,571
Total Expenditures	6,148,546	6,052,977	2,967,580	478,282	3,445,862	2,607,115
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,229,996)	(2,044,187)	1,041,210	<u>\$ (478,282)</u>	<u>\$ 562,928</u>	<u>\$ 2,607,115</u>
Fund Balance at Beginning of Year	5,898,508	5,898,508	5,898,508			
Fund Balance at End of Year	<u>\$ 3,668,512</u>	<u>\$ 3,854,321</u>	<u>\$ 6,939,718</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 985,000	\$ 1,041,346	\$ 1,041,346	\$ -	\$ 1,041,346	\$ -
Miscellaneous Revenue	35,000	86,214	86,214	-	86,214	-
Total Revenues	1,020,000	1,127,560	1,127,560	-	1,127,560	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	728,000	728,000	455,640	-	455,640	272,360
Fringe Benefits	268,910	272,860	134,183	-	134,183	138,677
Material and Supplies	23,100	12,100	7,831	-	7,831	4,269
Equipment	29,500	18,550	14,358	-	14,358	4,192
Contractual Services	63,600	58,600	17,937	-	17,937	40,663
Fees	102,253	225,085	168,123	14,752	182,875	42,210
Other	29,500	29,500	8,528	-	8,528	20,972
Total Expenditures	1,244,863	1,344,695	806,600	14,752	821,352	523,343
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,863)	(217,135)	320,960	<u>\$ (14,752)</u>	<u>\$ 306,208</u>	<u>\$ 523,343</u>
Fund Balance at Beginning of Year	1,249,381	1,249,381	1,249,381			
Fund Balance at End of Year	<u>\$ 1,024,518</u>	<u>\$ 1,032,246</u>	<u>\$ 1,570,341</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 2,285,875	\$ 1,948,562	\$ 1,948,562	\$ -	\$ 1,948,562	\$ -
Miscellaneous Revenue	15,700	-	-	-	-	-
Total Revenues	<u>2,301,575</u>	<u>1,948,562</u>	<u>1,948,562</u>	<u>-</u>	<u>1,948,562</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,052,591	1,030,395	903,107	-	903,107	127,288
Fringe Benefits	575,991	516,370	397,697	-	397,697	118,673
Material and Supplies	22,700	28,020	14,756	-	14,756	13,264
Equipment	60,000	60,000	2,684	-	2,684	57,316
Contractual Services	550,381	334,218	144,350	-	144,350	189,868
Fees	-	45,000	11,028	-	11,028	33,972
Other	39,905	45,498	6,370	-	6,370	39,128
Total Expenditures	<u>2,301,568</u>	<u>2,059,501</u>	<u>1,479,992</u>	<u>-</u>	<u>1,479,992</u>	<u>579,509</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7	(110,939)	468,570	<u>\$ -</u>	<u>\$ 468,570</u>	<u>\$ 579,509</u>
Fund Balance at Beginning of Year	406,603	406,603	406,603			
Fund Balance at End of Year	<u>\$ 406,610</u>	<u>\$ 295,664</u>	<u>\$ 875,173</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Motor Vehicle Gasoline Tax
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	525,000	593,582	593,582	-	\$ 593,582	\$ -
Licenses, Permits and Fees	56,000	135,734	135,734	-	135,734	-
Fines and Forfeitures	180,000	365,957	365,957	-	365,957	-
Intergovernmental Revenue	7,329,000	7,298,321	7,298,321	-	7,298,321	-
Interest Income	5,000	39,476	39,476	-	39,476	-
Miscellaneous Revenue	194,500	752,868	752,868	-	752,868	-
Total Revenues	8,289,500	9,185,938	9,185,938	-	9,185,938	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,356,000	3,246,000	3,165,593	-	3,165,593	80,407
Fringe Benefits	1,566,000	1,552,000	1,433,155	-	1,433,155	118,845
Material and Supplies	1,584,367	1,715,862	1,610,655	94,147	1,704,802	11,060
Equipment	164,747	338,087	246,755	87,422	334,177	3,910
Contractual Services	547,290	596,707	512,993	64,006	576,999	19,708
Capital Outlay	765,793	2,081,027	1,534,650	525,903	2,060,553	20,474
Fees	2,000	1,825	1,491	-	1,491	334
Other	87,839	366,943	353,704	4,929	358,633	8,310
Debt Service:						
OPWC Loan Principal Retirement	70,273	70,273	70,273	-	70,273	-
SIB Loan Principal Retirement	-	24,858	24,814	-	24,814	44
SIB Loan Interest	-	4,642	4,633	-	4,633	9
Total Expenditures	8,144,309	9,998,224	8,958,716	776,407	9,735,123	263,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,191	(812,286)	227,222	(776,407)	(549,185)	263,101
Other Financing Sources (Uses)						
Transfers Out	(390,000)	(408,879)	(408,879)	-	(408,879)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing Sources (Uses)	(244,809)	(1,221,165)	(181,657)	(776,407)	(958,064)	263,101
Fund Balance at Beginning of Year	1,725,015	1,725,015	1,725,015			
Fund Balance at End of Year	\$ 1,480,206	\$ 503,850	\$ 1,543,358			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	134,000	113,587	113,587	-	113,587	-
Miscellaneous Revenue	4,000	264	264	-	264	-
Total Revenues	138,000	113,851	113,851	-	113,851	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	61,000	52,000	50,919	-	50,919	1,081
Fringe Benefits	22,150	17,350	12,972	-	12,972	4,378
Contractual Services	20,000	30,200	19,675	8,173	27,848	2,352
Other	5,000	5,000	2,825	-	2,825	2,175
Total Expenditures	108,150	104,550	86,391	8,173	94,564	9,986
Excess of Revenues Over Expenditures	29,850	9,301	27,460	\$ (8,173)	\$ 19,287	\$ 9,986
Other Financing Sources						
Advances In	-	7,000	7,000	\$ -	\$ 7,000	\$ -
Excess of Revenues and Other Financing Sources Over Expenditure	29,850	16,301	34,460	<u>(8,173)</u>	<u>26,287</u>	<u>9,986</u>
Fund Balance at Beginning of Year	23,749	23,749	23,749			
Fund Balance at End of Year	\$ 53,599	\$ 40,050	\$ 58,209			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 515,000	\$ 416,546	\$ 416,546	\$ -	\$ 416,546	\$ -
Total Revenues	515,000	416,546	416,546	-	416,546	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	250,000	240,000	238,839	-	238,839	1,161
Fringe Benefits	155,800	115,873	114,452	-	114,452	1,421
Material and Supplies	17,379	17,379	11,779	2,376	14,155	3,224
Equipment	10,500	1,000	488	-	488	512
Contractual Services	81,613	72,113	42,731	6,808	49,539	22,574
Other	3,000	3,000	-	-	-	3,000
Total Expenditures	518,292	449,365	408,289	9,184	417,473	31,892
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,292)	(32,819)	8,257	<u>\$ (9,184)</u>	<u>\$ (927)</u>	<u>\$ 31,892</u>
Fund Balance at Beginning of Year	37,989	37,989	37,989			
Fund Balance at End of Year	\$ 34,697	\$ 5,170	\$ 46,246			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 20,485	\$ 618,449	\$ 618,449	\$ -	\$ 618,449	\$ -
Miscellaneous Revenue	-	40,250	40,250	-	40,250	-
Total Revenues	20,485	658,699	658,699	-	658,699	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	175	883	883	-	883	-
Contractual Services	9,900	620,118	502,821	658	503,479	116,639
Fees	50	548	548	-	548	-
Other	10,350	11,989	11,989	-	11,989	-
Total Expenditures	20,475	633,538	516,241	658	516,899	116,639
Excess of Revenues Over Expenditures	10	25,161	142,458	(658)	141,800	116,639
Fund Balance at Beginning of Year	76,963	76,963	76,963			
Fund Balance at End of Year	\$ 76,973	\$ 102,124	\$ 219,421			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 210,000	\$ 131,100	\$ 131,100	\$ -	\$ 131,100	\$ -
Intergovernmental Revenue	170,000	211,518	211,518	-	211,518	-
Miscellaneous Revenue	74,250	90,510	90,510	-	90,510	-
Total Revenues	454,250	433,128	433,128	-	433,128	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	175,000	235,000	210,783	-	210,783	24,217
Fringe Benefits	97,600	137,600	120,518	-	120,518	17,082
Material and Supplies	24,900	22,505	10,449	-	10,449	12,056
Equipment	4,500	1,500	1,318	-	1,318	182
Contractual Services	22,101	32,388	26,680	1,606	28,286	4,102
Other	8,050	10,750	1,769	-	1,769	8,981
Total Expenditures	332,151	439,743	371,517	1,606	373,123	66,620
Excess (Deficiency) of Revenues Over (Under) Expenditures	122,099	(6,615)	61,611	<u>\$ (1,606)</u>	<u>\$ 60,005</u>	<u>\$ 66,620</u>
Fund Balance at Beginning of Year	796,268	796,268	796,268			
Fund Balance at End of Year	<u>\$ 918,367</u>	<u>\$ 789,653</u>	<u>\$ 857,879</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Reclaim Ohio
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 2,300,000	\$ 1,873,827	\$ 1,873,827	\$ -	\$ 1,873,827	\$ -
Total Revenues	<u>2,300,000</u>	<u>1,873,827</u>	<u>1,873,827</u>	<u>-</u>	<u>1,873,827</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,165,000	1,149,300	916,926	-	916,926	232,374
Fringe Benefits	718,690	718,190	474,446	-	474,446	243,744
Material and Supplies	32,700	34,350	18,630	1,288	19,918	14,432
Equipment	4,000	4,000	3,274	-	3,274	726
Contractual Services	312,143	253,650	168,118	14,415	182,533	71,117
Other	155,200	159,050	137,391	-	137,391	21,659
Total Expenditures	<u>2,387,733</u>	<u>2,318,540</u>	<u>1,718,785</u>	<u>15,703</u>	<u>1,734,488</u>	<u>584,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,733)	(444,713)	155,042	<u>\$ (15,703)</u>	<u>\$ 139,339</u>	<u>\$ 584,052</u>
Fund Balance at Beginning of Year	<u>764,915</u>	<u>764,915</u>	<u>764,915</u>			
Fund Balance at End of Year	<u>\$ 677,182</u>	<u>\$ 320,202</u>	<u>\$ 919,957</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medically Handicapped Child
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 461,194	\$ 461,194	\$ 461,194	\$ -	\$ 461,194	\$ -
Total Revenues	461,194	461,194	461,194	-	461,194	-
Expenditures						
Current:						
Human Services:						
Other	400,000	742,217	607,800	-	607,800	134,417
Total Expenditures	400,000	742,217	607,800	-	607,800	134,417
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,194	(281,023)	(146,606)	<u>\$ -</u>	<u>\$ (146,606)</u>	<u>\$ 134,417</u>
Fund Balance at Beginning of Year	281,023	281,023	281,023			
Fund Balance at End of Year	<u>\$ 342,217</u>	<u>\$ -</u>	<u>\$ 134,417</u>			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 36,000	\$ 37,314	\$ 37,314	\$ -	\$ 37,314	\$ -
Total Revenues	36,000	37,314	37,314	-	37,314	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	3,247	3,247	-	3,247	-
Fringe Benefits	562	583	520	-	520	63
Material and Supplies	5,000	3,950	876	-	876	3,074
Other	24,000	24,902	24,458	-	24,458	444
Total Expenditures	32,682	32,682	29,101	-	29,101	3,581
Excess of Revenues Over Expenditures	3,318	4,632	8,213	<u>\$ -</u>	<u>\$ 8,213</u>	<u>\$ 3,581</u>
Fund Balance at Beginning of Year	157,109	157,109	157,109			
Fund Balance at End of Year	<u>\$ 160,427</u>	<u>\$ 161,741</u>	<u>\$ 165,322</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 148,000	\$ 134,370	\$ 134,370	\$ -	\$ 134,370	\$ -
Licenses, Permits and Fees	282,000	215,813	215,813	-	215,813	-
Fines and Forfeitures	-	766	766	-	766	-
Miscellaneous Revenue	1,000	5,460	5,460	-	5,460	-
Total Revenues	431,000	356,409	356,409	-	356,409	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	280,000	280,000	173,383	-	173,383	106,617
Fringe Benefits	135,677	165,677	141,046	-	141,046	24,631
Material and Supplies	45,000	35,000	14,640	-	14,640	20,360
Contractual Services	40,000	20,000	15,198	-	15,198	4,802
Other	11,000	11,000	675	-	675	10,325
Total Expenditures	511,677	511,677	344,942	-	344,942	166,735
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,677)	(155,268)	11,467	<u>\$ -</u>	<u>\$ 11,467</u>	<u>\$ 166,735</u>
Fund Balance at Beginning of Year	885,192	885,192	885,192			
Fund Balance at End of Year	\$ 804,515	\$ 729,924	\$ 896,659			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 406,743	\$ 375,576	\$ 375,576	\$ -	\$ 375,576	\$ -
Intergovernmental Revenue	-	73,274	73,274	-	73,274	-
Miscellaneous Revenue	-	69	69	-	69	-
Total Revenues	<u>406,743</u>	<u>448,919</u>	<u>448,919</u>	<u>-</u>	<u>448,919</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	340,000	340,000	340,000	-	340,000	-
Other	26,450	63,429	63,372	-	63,372	57
Total Expenditures	<u>366,450</u>	<u>403,429</u>	<u>403,372</u>	<u>-</u>	<u>403,372</u>	<u>57</u>
Excess of Revenues Over Expenditures	40,293	45,490	45,547	<u>\$ -</u>	<u>\$ 45,547</u>	<u>\$ 57</u>
Fund Balance at Beginning of Year	1,210,164	1,210,164	1,210,164			
Fund Balance at End of Year	<u>\$ 1,250,457</u>	<u>\$ 1,255,654</u>	<u>\$ 1,255,711</u>			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 200,000	\$ 150,396	\$ 150,396	\$ -	\$ 150,396	\$ -
Total Revenues	200,000	150,396	150,396	-	150,396	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	146,600	141,960	140,294	-	140,294	1,666
Fringe Benefits	61,412	46,052	43,485	-	43,485	2,567
Material and Supplies	1,000	414	414	-	414	-
Contractual Services	600	600	153	-	153	447
Other	3,900	2,305	1,325	-	1,325	980
Total Expenditures	213,512	191,331	185,671	-	185,671	5,660
(Deficiency) of Revenues (Under) Expenditures	(13,512)	(40,935)	(35,275)	<u>\$ -</u>	<u>\$ (35,275)</u>	<u>\$ 5,660</u>
Fund Balance at Beginning of Year	59,765	59,765	59,765			
Fund Balance at End of Year	\$ 46,253	\$ 18,830	\$ 24,490			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Debt Service:						
OWDA Loan Principal Retirement	-	12,047	11,916	-	11,916	131
OWDA Loan Interest	-	2,953	2,920	-	2,920	33
Total Expenditures	<u>-</u>	<u>15,000</u>	<u>14,836</u>	<u>-</u>	<u>14,836</u>	<u>164</u>
(Deficiency) of Revenues (Under) Expenditures	-	(15,000)	(14,836)	-	(14,836)	164
Other Financing Sources						
Transfers In	-	15,000	15,000	-	15,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	164	<u>\$ -</u>	<u>\$ 164</u>	<u>\$ 164</u>
Fund Balance at Beginning of Year	<u>29</u>	<u>29</u>	<u>29</u>			
Fund Balance at End of Year	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 193</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Fringe Benefits	2,130	1,943	1,943	-	1,943	-
Material and Supplies	9,832	9,489	9,489	-	9,489	-
Contractual Services	54,109	37,730	37,730	-	37,730	-
Total Expenditures	<u>66,071</u>	<u>49,162</u>	<u>49,162</u>	<u>-</u>	<u>49,162</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,071)	(49,162)	(49,162)	<u>\$ -</u>	<u>\$ (49,162)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>4,238,949</u>	<u>4,238,949</u>	<u>4,238,949</u>			
Fund Balance at End of Year	<u>\$ 4,172,878</u>	<u>\$ 4,189,787</u>	<u>\$ 4,189,787</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,000	\$ 325	\$ 325	\$ -	\$ 325	\$ -
Total Revenues	1,000	325	325	-	325	-
Expenditures						
Current:						
Health:						
Contractual Services	39,061	224,817	145,250	26,469	171,719	53,098
Fees	-	335	335	-	335	-
Other	-	418	-	-	-	418
Total Expenditures	39,061	225,570	145,585	26,469	172,054	53,516
(Deficiency) of Revenues (Under) Expenditures	(38,061)	(225,245)	(145,260)	(26,469)	(171,729)	53,516
Other Financing Sources						
Transfers In	35,000	200,000	200,000	-	200,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(3,061)	(25,245)	54,740	<u>\$ (26,469)</u>	<u>\$ 28,271</u>	<u>\$ 53,516</u>
Fund Balance at Beginning of Year	37,161	37,161	37,161			
Fund Balance at End of Year	\$ 34,100	\$ 11,916	\$ 91,901			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 365,980	\$ 344,939	\$ 344,939	\$ -	\$ 344,939	\$ -
Intergovernmental Revenue	321,000	361,340	361,340	-	361,340	-
Miscellaneous Revenue	150	3,010	3,010	-	3,010	-
Total Revenues	687,130	709,289	709,289	-	709,289	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	515,000	595,000	551,310	-	551,310	43,690
Fringe Benefits	275,300	195,300	179,757	-	179,757	15,543
Material and Supplies	49,762	49,762	32,682	10,945	43,627	6,135
Equipment	70,000	80,000	54,276	13,484	67,760	12,240
Contractual Services	120,564	100,564	51,687	3,416	55,103	45,461
Fees	-	200	100	-	100	100
Other	19,900	29,700	25,637	-	25,637	4,063
Total Expenditures	1,050,526	1,050,526	895,449	27,845	923,294	127,232
(Deficiency) of Revenues						
(Under) Expenditures	(363,396)	(341,237)	(186,160)	<u>\$ (27,845)</u>	<u>\$ (214,005)</u>	<u>\$ 127,232</u>
Fund Balance at Beginning of Year	651,231	651,231	651,231			
Fund Balance at End of Year	\$ 287,835	\$ 309,994	\$ 465,071			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 182,989	\$ 172,470	\$ 172,470	\$ -	\$ 172,470	\$ -
Licenses, Permits and Fees	50,000	46,420	46,420	-	46,420	-
Intergovernmental Revenue	-	17,850	17,850	-	17,850	-
Miscellaneous Revenue	-	3,239	3,239	-	3,239	-
Total Revenues	232,989	239,979	239,979	-	239,979	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	163,000	157,162	155,411	-	155,411	1,751
Fringe Benefits	63,800	87,638	82,376	-	82,376	5,262
Material and Supplies	41,690	49,190	39,258	5,005	44,263	4,927
Equipment	5,000	3,000	85	-	85	2,915
Contractual Services	27,053	23,553	19,387	65	19,452	4,101
Other	9,700	9,700	3,482	-	3,482	6,218
Total Expenditures	310,243	330,243	299,999	5,070	305,069	25,174
(Deficiency) of Revenues (Under) Expenditures	(77,254)	(90,264)	(60,020)	<u>\$ (5,070)</u>	<u>\$ (65,090)</u>	<u>\$ 25,174</u>
Fund Balance at Beginning of Year	223,333	223,333	223,333			
Fund Balance at End of Year	\$ 146,079	\$ 133,069	\$ 163,313			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 3,128,792	\$ 2,889,084	\$ 2,889,084	\$ -	\$ 2,889,084	\$ -
Licenses, Permits and Fees	700,000	577,010	577,010	-	577,010	-
Intergovernmental Revenue	-	386,974	386,974	-	386,974	-
Miscellaneous Revenue	196,000	148,159	148,159	-	148,159	-
Total Revenues	4,024,792	4,001,227	4,001,227	-	4,001,227	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	195,000	1,950,000	1,813,110	-	1,813,110	136,890
Fringe Benefits	892,700	892,700	772,587	-	772,587	120,113
Material and Supplies	858,199	729,540	240,616	27,733	268,349	461,191
Equipment	852,363	968,109	210,715	115,895	326,610	641,499
Contractual Services	815,886	931,845	692,360	44,851	737,211	194,634
Capital Outlay	13,207	2,055,372	13,207	31,627	44,834	2,010,538
Fees	105,100	122,360	76,367	-	76,367	45,993
Other	110,000	169,891	135,689	-	135,689	34,202
Debt Service:						
Principal	200,000	200,000	200,000	-	200,000	-
Interest	174,600	174,600	174,600	-	174,600	-
Total Expenditures	4,217,055	8,194,417	4,329,251	220,106	4,549,357	3,645,060
(Deficiency) of Revenues (Under) Expenditures	(192,263)	(4,193,190)	(328,024)	(220,106)	(548,130)	3,645,060
Other Financing (Uses)						
Transfers Out	-	(441,229)	(441,229)	-	(441,229)	-
(Deficiency) of Revenues and Other Financing Uses (Under) Expenditures	(192,263)	(4,634,419)	(769,253)	<u>\$ (220,106)</u>	<u>\$ (989,359)</u>	<u>\$ 3,645,060</u>
Fund Balance at Beginning of Year	7,079,160	7,079,160	7,079,160			
Fund Balance at End of Year	\$ 6,886,897	\$ 2,444,741	\$ 6,309,907			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,075,000	\$ 1,309,087	\$ 1,309,087	\$ -	\$ 1,309,087	\$ -
Intergovernmental Revenue	5,500,000	4,906,148	4,906,148	-	4,906,148	-
Miscellaneous Revenue	25,000	6,984	6,984	-	6,984	-
Total Revenues	6,600,000	6,222,219	6,222,219	-	6,222,219	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	2,152,700	2,425,775	2,421,333	-	2,421,333	4,442
Fringe Benefits	1,205,855	1,405,474	1,395,466	-	1,395,466	10,008
Material and Supplies	16,500	29,500	8,088	4,870	12,958	16,542
Equipment	16,500	26,500	13,390	-	13,390	13,110
Contractual Services	2,210,362	2,162,231	1,588,080	546,026	2,134,106	28,125
Capital Outlay	2,000	2,000	-	-	-	2,000
Fees	51,000	43,000	29,972	2,527	32,499	10,501
Other	1,222,000	1,251,500	1,235,512	-	1,235,512	15,988
Total Expenditures	6,876,917	7,345,980	6,691,841	553,423	7,245,264	100,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	(276,917)	(1,123,761)	(469,622)	<u>\$ (553,423)</u>	<u>\$ (1,023,045)</u>	<u>\$ 100,716</u>
Fund Balance at Beginning of Year	5,727,287	5,727,287	5,727,287			
Fund Balance at End of Year	\$ 5,450,370	\$ 4,603,526	\$ 5,257,665			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 22,495	\$ 38,367	\$ 38,367	\$ -	\$ 38,367	\$ -
Miscellaneous Revenue	500	2,100	2,100	-	2,100	-
Total Revenues	22,995	40,467	40,467	-	40,467	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	3,000	4,600	2,200	-	2,200	2,400
Other	23,000	23,000	22,495	-	22,495	505
Total Expenditures	26,000	27,600	24,695	-	24,695	2,905
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,005)	12,867	15,772	<u>\$ -</u>	<u>\$ 15,772</u>	<u>\$ 2,905</u>
Fund Balance at Beginning of Year	11,362	11,362	11,362			
Fund Balance at End of Year	<u>\$ 8,357</u>	<u>\$ 24,229</u>	<u>\$ 27,134</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Maintenance
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 7,820	\$ 14,392	\$ 14,392	\$ -	\$ 14,392	\$ -
Total Revenues	7,820	14,392	14,392	-	14,392	-
Expenditures						
Current:						
Public Works:						
Other	498	32,037	12,708	-	12,708	19,329
Total Expenditures	498	32,037	12,708	-	12,708	19,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,322	(17,645)	1,684	<u>\$ -</u>	<u>\$ 1,684</u>	<u>\$ 19,329</u>
Fund Balance at Beginning of Year	193,324	193,324	193,324			
Fund Balance at End of Year	\$ 200,646	\$ 175,679	\$ 195,008			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 80,000	\$ 38,719	\$ 38,719	\$ -	\$ 38,719	\$ -
Total Revenues	80,000	38,719	38,719	-	38,719	-
Expenditures						
Current:						
Public Safety:						
Other	80,000	80,000	-	-	-	80,000
Total Expenditures	80,000	80,000	-	-	-	80,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(41,281)	38,719	<u>\$ -</u>	<u>\$ 38,719</u>	<u>\$ 80,000</u>
Fund Balance at Beginning of Year	85,037	85,037	85,037			
Fund Balance at End of Year	\$ 85,037	\$ 43,756	\$ 123,756			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	1,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	1,000	1,000	-	-	-	1,000
Equipment	1,000	1,000	-	-	-	1,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	3,000	3,000	-	-	-	3,000
Total Expenditures	7,000	7,000	-	-	-	7,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(7,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>
Fund Balance at Beginning of Year	37,731	37,731	37,731			
Fund Balance at End of Year	\$ 31,731	\$ 30,731	\$ 37,731			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	-	1,600	1,102	-	1,102	498
Total Expenditures	<u>-</u>	<u>1,600</u>	<u>1,102</u>	<u>-</u>	<u>1,102</u>	<u>498</u>
(Deficiency) of Revenues (Under) Expenditures	-	(1,600)	(1,102)	<u>\$ -</u>	<u>\$ (1,102)</u>	<u>\$ 498</u>
Fund Balance at Beginning of Year	<u>5,951</u>	<u>5,951</u>	<u>5,951</u>			
Fund Balance at End of Year	<u>\$ 5,951</u>	<u>\$ 4,351</u>	<u>\$ 4,849</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, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 70,000	\$ 55,344	\$ 55,344	\$ -	\$ 55,344	\$ -
Miscellaneous Revenue	13,000	13,555	13,555	-	13,555	-
Total Revenues	83,000	68,899	68,899	-	68,899	-
Expenditures						
Current:						
Human Services:						
Materials and Supplies	2,000	3,375	2,880	-	2,880	495
Other	74,000	75,000	34,431	-	34,431	40,569
Total Expenditures	76,000	78,375	37,311	-	37,311	41,064
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,000	(9,476)	31,588	<u>\$ -</u>	<u>\$ 31,588</u>	<u>\$ 41,064</u>
Fund Balance at Beginning of Year	48,199	48,199	48,199			
Fund Balance at End of Year	<u>\$ 55,199</u>	<u>\$ 38,723</u>	<u>\$ 79,787</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 10,000	\$ 6,931	\$ 6,931	\$ -	\$ 6,931	\$ -
Total Revenues	10,000	6,931	6,931	-	6,931	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	-	-	-	-	-
Material and Supplies	500	500	-	-	-	500
Equipment	-	-	-	-	-	-
Contractual Services	21,664	26,664	22,328	1,959	24,287	2,377
Other	1,500	1,500	-	-	-	1,500
Total Expenditures	23,664	28,664	22,328	1,959	24,287	4,377
(Deficiency) of Revenues (Under) Expenditures	(13,664)	(21,733)	(15,397)	<u>\$ (1,959)</u>	<u>\$ (17,356)</u>	<u>\$ 4,377</u>
Fund Balance at Beginning of Year	50,465	50,465	50,465			
Fund Balance at End of Year	<u>\$ 36,801</u>	<u>\$ 28,732</u>	<u>\$ 35,068</u>			

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, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 277,772	\$ 245,690	\$ 245,690	\$ -	\$ 245,690	\$ -
Miscellaneous Revenue	1,840	-	-	-	-	-
Total Revenues	279,612	245,690	245,690	-	245,690	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	205,000	203,499	203,133	-	203,133	366
Fringe Benefits	122,416	127,460	127,224	-	127,224	236
Material and Supplies	500	33	33	-	33	-
Equipment	500	750	750	-	750	-
Other	17,000	14,874	14,874	-	14,874	-
Total Expenditures	345,416	346,616	346,014	-	346,014	602
(Deficiency) of Revenues (Under) Expenditures	(65,804)	(100,926)	(100,324)	-	(100,324)	602
Other Financing Sources						
Advances In	-	10,000	10,000	-	10,000	-
Transfers In	65,804	65,804	65,804	-	65,804	-
Total Other Financing Sources	65,804	75,804	75,804	-	75,804	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(25,122)	(24,520)	<u>\$ -</u>	<u>\$ (24,520)</u>	<u>\$ 602</u>
Fund Balance at Beginning of Year	92,034	92,034	92,034			
Fund Balance at End of Year	<u>\$ 92,034</u>	<u>\$ 66,912</u>	<u>\$ 67,514</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Fines and Forfeitures	\$ 2,000	\$ 712	\$ 712	\$ -	\$ 712	\$ -
Total Revenues	<u>2,000</u>	<u>712</u>	<u>712</u>	<u>-</u>	<u>712</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	2,000	712	712	<u>\$ -</u>	<u>\$ 712</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>7,389</u>	<u>7,389</u>	<u>7,389</u>			
Fund Balance at End of Year	<u>\$ 9,389</u>	<u>\$ 8,101</u>	<u>\$ 8,101</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, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Workforce Investment Act
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 1,645,000	\$ 1,800,238	\$ 1,800,238	\$ -	\$ 1,800,238	\$ -
Miscellaneous Revenue	305,000	37,002	37,002	-	37,002	-
Total Revenues	1,950,000	1,837,240	1,837,240	-	1,837,240	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	605,000	737,176	716,107	-	716,107	21,069
Fringe Benefits	207,660	358,435	350,699	-	350,699	7,736
Material and Supplies	95,500	70,500	49,931	-	49,931	20,569
Equipment	44,990	39,000	28,541	-	28,541	10,459
Contractual Services	826,144	1,215,099	955,275	15,411	970,686	244,413
Other	4,750	11,250	4,434	-	4,434	6,816
Total Expenditures	1,784,044	2,431,460	2,104,987	15,411	2,120,398	311,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	165,956	(594,220)	(267,747)	(15,411)	(283,158)	311,062
Other Financing Sources (Uses)						
Transfers In	-	350,728	350,728	-	350,728	-
Transfers Out	-	(770)	(770)	-	(770)	-
Total Other Financing Sources (Uses)	-	349,958	349,958	-	349,958	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	165,956	(244,262)	82,211	<u>\$ (15,411)</u>	<u>\$ 66,800</u>	<u>\$ 311,062</u>
Fund Balance at Beginning of Year	318,431	318,431	318,431			
Fund Balance at End of Year	<u>\$ 484,387</u>	<u>\$ 74,169</u>	<u>\$ 400,642</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 60,000	\$ 59,305	\$ 59,305	\$ -	\$ 59,305	\$ -
Licenses, Permits and Fees	150,000	175,107	175,107	-	175,107	-
Total Revenues	210,000	234,412	234,412	-	234,412	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	63,000	67,970	67,547	-	67,547	423
Fringe Benefits	36,424	36,454	34,464	-	34,464	1,990
Material and Supplies	5,000	6,840	6,112	-	6,112	728
Contractual Services	2,400	560	-	-	-	560
Fees	100,000	128,100	121,492	3,929	125,421	2,679
Total Expenditures	206,824	239,924	229,615	3,929	233,544	6,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,176	(5,512)	4,797	<u>\$ (3,929)</u>	<u>\$ 868</u>	<u>\$ 6,380</u>
Fund Balance at Beginning of Year	432,008	432,008	432,008			
Fund Balance at End of Year	\$ 435,184	\$ 426,496	\$ 436,805			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,000	\$ 1,628	\$ 1,628	\$ -	\$ 1,628	\$ -
Total Revenues	1,000	1,628	1,628	-	1,628	-
Expenditures						
Current:						
Human Services:						
Other	500	500	-	-	-	500
Total Expenditures	500	500	-	-	-	500
Excess (Deficiency) of Revenues Over (Under) Expenditures	500	1,128	1,628	<u>\$ -</u>	<u>\$ 1,628</u>	<u>\$ 500</u>
Fund Balance at Beginning of Year	15,380	15,380	15,380			
Fund Balance at End of Year	\$ 15,880	\$ 16,508	\$ 17,008			

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, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 2,000	\$ 2,250	\$ 2,250	\$ -	\$ 2,250	\$ -
Total Revenues	2,000	2,250	2,250	-	2,250	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Fringe Benefits	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	2,000	2,250	2,250	<u>\$ -</u>	<u>\$ 2,250</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	3,884	3,884	3,884			
Fund Balance at End of Year	\$ 5,884	\$ 6,134	\$ 6,134			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,400,000	\$ 497,382	\$ 497,382	\$ -	\$ 497,382	\$ -
Total Revenues	<u>1,400,000</u>	<u>497,382</u>	<u>497,382</u>	<u>-</u>	<u>497,382</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	80,000	310,000	240,868	-	240,868	69,132
Fringe Benefits	52,500	216,785	119,296	-	119,296	97,489
Material and Supplies	2,500	2,500	1,512	-	1,512	988
Contractual Services	35,481	24,000	3,300	-	3,300	20,700
Other	2,500	6,000	4,448	-	4,448	1,552
Total Expenditures	<u>172,981</u>	<u>559,285</u>	<u>369,424</u>	<u>-</u>	<u>369,424</u>	<u>189,861</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,227,019	(61,903)	127,958	<u>\$ -</u>	<u>\$ 127,958</u>	<u>\$ 189,861</u>
Fund Balance at Beginning of Year	<u>2,158,148</u>	<u>2,158,148</u>	<u>2,158,148</u>			
Fund Balance at End of Year	<u>\$ 3,385,167</u>	<u>\$ 2,096,245</u>	<u>\$ 2,286,106</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 330,000	\$ 300,270	\$ 300,270	\$ -	\$ 300,270	\$ -
Total Revenues	330,000	300,270	300,270	-	300,270	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	80,000	80,000	3,228	-	3,228	76,772
Fringe Benefits	35,200	35,200	8,445	-	8,445	26,755
Material and Supplies	5,000	5,000	-	-	-	5,000
Equipment	30,000	171,000	145,887	-	145,887	25,113
Contractual Services	50,500	50,500	-	-	-	50,500
Capital Outlay	110,739	110,739	96,962	13,777	110,739	-
Other	210,000	69,000	-	-	-	69,000
Total Expenditures	521,439	521,439	254,522	13,777	268,299	253,140
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,439)	(221,169)	45,748	<u>\$ (13,777)</u>	<u>\$ 31,971</u>	<u>\$ 253,140</u>
Fund Balance at Beginning of Year	1,371,307	1,371,307	1,371,307			
Fund Balance at End of Year	\$ 1,179,868	\$ 1,150,138	\$ 1,417,055			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	15,000	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:						
Equipment	6,200	6,200	-	-	-	(6,200)
Total Expenditures	6,200	6,200	-	-	-	(6,200)
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,800	(6,200)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,200)</u>
Fund Balance at Beginning of Year	6,200	6,200	6,200			
Fund Balance at End of Year	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 6,200</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 483,670	\$ 423,609	\$ 423,609	\$ -	\$ 423,609	\$ -
Total Revenues	483,670	423,609	423,609	-	423,609	-
Expenditures						
Current:						
Economic Development and Assistance:						
Salaries and Wages	85,000	52,810	52,810	-	52,810	-
Fringe Benefits	15,395	8,625	8,625	-	8,625	-
Material and Supplies	7,375	8,231	8,231	-	8,231	-
Equipment	27,500	20,919	20,919	-	20,919	-
Contractual Services	327,400	178,065	178,020	-	178,020	45
Capital Outlay	-	656,874	449,484	207,390	656,874	-
Fees	1,000	-	-	-	-	-
Other	20,000	3,931	3,931	-	3,931	-
Total Expenditures	483,670	929,455	722,020	207,390	929,410	45
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(505,846)	(298,411)	\$ (207,390)	\$ (505,801)	\$ 45
Other Financing Sources						
Transfers In	-	500,000	500,000	-	500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	(5,846)	201,589	<u>\$ (207,390)</u>	<u>\$ (5,801)</u>	<u>\$ 45</u>
Fund Balance at Beginning of Year	144,425	144,425	144,425			
Fund Balance at End of Year	\$ 144,425	\$ 138,579	\$ 346,014			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 60,000	\$ 41,067	\$ 41,067	\$ -	\$ 41,067	\$ -
Total Revenues	60,000	41,067	41,067	-	41,067	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	4,500	4,479	-	4,479	21
Equipment	2,500	-	-	-	-	-
Contractual Services	5,000	619	619	-	619	-
Other	45,000	44,500	42,589	619	43,208	1,292
Total Expenditures	52,500	49,619	47,687	619	48,306	1,313
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,500	(8,552)	(6,620)	<u>\$ (619)</u>	<u>\$ (7,239)</u>	<u>\$ 1,313</u>
Fund Balance at Beginning of Year	8,912	8,912	8,912			
Fund Balance at End of Year	\$ 16,412	\$ 360	\$ 2,292			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 48,000	\$ 31,490	\$ 31,490	\$ -	\$ 31,490	\$ -
Total Revenues	48,000	31,490	31,490	-	31,490	-
Expenditures						
Current:						
Public Safety:						
Materials and Supplies	8,000	8,000	-	-	-	8,000
Other	48,640	48,640	6,634	8,640	15,274	33,366
Total Expenditures	56,640	56,640	6,634	8,640	15,274	41,366
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,640)	(25,150)	24,856	<u>\$ (8,640)</u>	<u>\$ 16,216</u>	<u>\$ 41,366</u>
Fund Balance at Beginning of Year	107,901	107,901	107,901			
Fund Balance at End of Year	\$ 99,261	\$ 82,751	\$ 132,757			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 405,000	\$ 241,827	\$ 241,827	\$ -	\$ 241,827	\$ -
Total Revenues	405,000	241,827	241,827	-	241,827	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	232,000	239,000	231,776	-	231,776	7,224
Fringe Benefits	116,910	126,410	97,338	-	97,338	29,072
Material and Supplies	3,000	3,000	1,672	-	1,672	1,328
Contractual Services	2,000	2,000	-	-	-	2,000
Other	50,400	33,900	3,248	-	3,248	30,652
Total Expenditures	404,310	404,310	334,034	-	334,034	70,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	690	(162,483)	(92,207)	<u>\$ -</u>	<u>\$ (92,207)</u>	<u>\$ 70,276</u>
Fund Balance at Beginning of Year	306,673	306,673	306,673			
Fund Balance at End of Year	<u>\$ 307,363</u>	<u>\$ 144,190</u>	<u>\$ 214,466</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Comprehensive Case Management and Employment Program
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 900,000	\$ 719,563	\$ 719,563	\$ -	\$ 719,563	\$ -
Miscellaneous Revenue	25,000	11	11	-	11	-
Total Revenues	925,000	719,574	719,574	-	719,574	-
Expenditures						
Current:						
Human Services:						
Salaries & Wages	250,000	-	-	-	-	-
Fringe Benefits	44,875	175	175	-	175	-
Material and Supplies	36,000	36,000	152	-	152	35,848
Equipment	7,500	7,500	-	-	-	7,500
Contractual Services	275,000	468,971	390,227	10,450	400,677	68,294
Other	260,000	10,000	14	-	14	9,986
Total Expenditures	873,375	522,646	390,568	10,450	401,018	121,628
Excess of Revenues Over Expenditures	51,625	196,928	329,006	(10,450)	318,556	121,628
Other Financing Sources (Uses)						
Transfers In	-	770	770	-	770	-
Transfers Out	-	(350,729)	(350,728)	-	(350,728)	1
Total Other Financing Sources (Uses)	-	(349,959)	(349,958)	-	(349,958)	1
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	51,625	(153,031)	(20,952)	(10,450)	(31,402)	121,629
Fund Balance at Beginning of Year	263,313	263,313	263,313			
Fund Balance at End of Year	\$ 314,938	\$ 110,282	\$ 242,361			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 1,800	\$ 547	\$ 547	\$ -	\$ 547	\$ -
Total Revenues	1,800	547	547	-	547	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	50	150	1	-	1	149
Contractual Services	1,000	16,000	436	-	436	15,564
Fees	500	1,500	-	-	-	1,500
Other	250	1,250	-	-	-	1,250
Total Expenditures	1,800	18,900	437	-	437	18,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(18,353)	110	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ 18,463</u>
Fund Balance at Beginning of Year	151,093	151,093	151,093			
Fund Balance at End of Year	<u>\$ 151,093</u>	<u>\$ 132,740</u>	<u>\$ 151,203</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 7,000	\$ 4,850	\$ 4,850	\$ -	\$ 4,850	\$ -
Fines and Forfeitures	460,000	403,770	403,770	-	403,770	-
Miscellaneous Revenue	33,000	32,658	32,658	-	32,658	-
Total Revenues	500,000	441,278	441,278	-	441,278	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	125,000	125,000	119,553	-	119,553	5,447
Fringe Benefits	58,450	58,450	51,492	-	51,492	6,958
Material and Supplies	305,081	291,579	217,924	32,806	250,730	40,849
Equipment	14,000	14,000	1,626	-	1,626	12,374
Contractual Services	9,500	9,500	6,478	-	6,478	3,022
Other	12,000	12,000	6,657	-	6,657	5,343
Total Expenditures	524,031	510,529	403,730	32,806	436,536	73,993
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,031)	(69,251)	37,548	<u>\$ (32,806)</u>	<u>\$ 4,742</u>	<u>\$ 73,993</u>
Fund Balance at Beginning of Year	870,439	870,439	870,439			
Fund Balance at End of Year	\$ 846,408	\$ 801,188	\$ 907,987			

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, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Probate Court Dispute Resolution
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 43,000	\$ 42,002	\$ 42,002	\$ -	\$ 42,002	\$ -
Total Revenues	43,000	42,002	42,002	-	42,002	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	3,000	3,000	-	-	-	3,000
Other	4,000	4,000	1,102	-	1,102	2,898
Total Expenditures	7,000	7,000	1,102	-	1,102	5,898
Excess of Revenues Over Expenditures	36,000	35,002	40,900	-	40,900	5,898
Other Financing (Uses)						
Transfers Out	-	(56,033)	(56,033)	-	(56,033)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	36,000	(21,031)	(15,133)	<u>-</u>	<u>(15,133)</u>	<u>5,898</u>
Fund Balance at Beginning of Year	184,056	184,056	184,056			
Fund Balance at End of Year	\$ 220,056	\$ 163,025	\$ 168,923			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 51,450	\$ 57,476	\$ 57,476	\$ -	\$ 57,476	\$ -
Total Revenues	51,450	57,476	57,476	-	57,476	-
Expenditures						
Current:						
Economic Development and Assistance:						
Other	48,705	60,760	60,760	-	60,760	-
Total Expenditures	48,705	60,760	60,760	-	60,760	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,745	(3,284)	(3,284)	<u>\$ -</u>	<u>\$ (3,284)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	91,956	91,956	91,956			
Fund Balance at End of Year	<u>\$ 94,701</u>	<u>\$ 88,672</u>	<u>\$ 88,672</u>			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 90,000	\$ 42,119	\$ 42,119	\$ -	\$ 42,119	\$ -
Total Revenues	90,000	42,119	42,119	-	42,119	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	60,000	60,000	56,710	-	56,710	3,290
Fringe Benefits	10,670	10,670	8,862	-	8,862	1,808
Material and Supplies	1,000	5,736	4,736	-	4,736	1,000
Equipment	10,000	10,000	-	-	-	10,000
Contract Services	-	2,524	2,524	-	2,524	-
Other	8,000	8,002	-	-	-	8,002
Total Expenditures	89,670	96,932	72,832	-	72,832	24,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	330	(54,813)	(30,713)	<u>\$ -</u>	<u>\$ (30,713)</u>	<u>\$ 24,100</u>
Fund Balance at Beginning of Year	115,296	115,296	115,296			
Fund Balance at End of Year	\$ 115,626	\$ 60,483	\$ 84,583			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 46,000	\$ 48,826	\$ 48,826	\$ -	\$ 48,826	\$ -
Total Revenues	46,000	48,826	48,826	-	48,826	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	50,000	50,000	-	-	-	50,000
Equipment	20,000	20,000	-	-	-	20,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	8,000	8,000	-	-	-	8,000
Total Expenditures	80,000	80,000	-	-	-	80,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,000)	(31,174)	48,826	<u>\$ -</u>	<u>\$ 48,826</u>	<u>\$ 80,000</u>
Fund Balance at Beginning of Year	303,156	303,156	303,156			
Fund Balance at End of Year	<u>\$ 269,156</u>	<u>\$ 271,982</u>	<u>\$ 351,982</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Sexual Predator Program
For the Year Ended December 31, 2018

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Hiring Program
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	10	10	10			
Fund Balance at End of Year	\$ 10	\$ 10	\$ 10			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Services
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 500,608	\$ 462,251	\$ 462,251	\$ -	\$ 462,251	\$ -
Intergovernmental Revenue	-	61,916	61,916	-	61,916	-
Miscellaneous Revenue	250	84	84	-	84	-
Total Revenues	500,858	524,251	524,251	-	524,251	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	180,000	180,000	144,294	-	144,294	35,706
Fringe Benefits	95,420	95,420	40,864	-	40,864	54,556
Material and Supplies	2,500	1,950	-	-	-	1,950
Equipment	72,434	192,434	182,004	-	182,004	10,430
Other	11,300	65,150	64,926	-	64,926	224
Total Expenditures	361,654	534,954	432,088	-	432,088	102,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	139,204	(10,703)	92,163	\$ -	\$ 92,163	\$ 102,866
Fund Balance at Beginning of Year	1,072,283	1,072,283	1,072,283			
Fund Balance at End of Year	\$ 1,211,487	\$ 1,061,580	\$ 1,164,446			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 43,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
Total Revenues	43,000	20,000	20,000	-	20,000	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	12,000	-	-	-	-	-
Fringe Benefits	9,400	250	208	-	208	42
Total Expenditures	21,400	250	208	-	208	42
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,600	19,750	19,792	<u>\$ -</u>	<u>\$ 19,792</u>	<u>\$ 42</u>
Fund Balance at Beginning of Year	4,622	4,622	4,622			
Fund Balance at End of Year	\$ 26,222	\$ 24,372	\$ 24,414			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 168,141	\$ 168,141	\$ -	\$ 168,141	\$ -
Total Revenues	-	168,141	168,141	-	168,141	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	2,073	1,975	-	1,975	98
Contractual Services	-	231,622	196,837	5,089	201,926	29,696
Other	-	8,243	8,242	-	8,242	1
Total Expenditures	-	241,938	207,054	5,089	212,143	29,795
(Deficiency) of Revenues (Under) Expenditures	-	(73,797)	(38,913)	(5,089)	(44,002)	29,795
Other Financing Sources						
Advances In	-	700	700	-	700	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(73,097)	(38,213)	<u>\$ (5,089)</u>	<u>\$ (43,302)</u>	<u>\$ 29,795</u>
Fund Balance at Beginning of Year	89,200	89,200	89,200			
Fund Balance at End of Year	\$ 89,200	\$ 16,103	\$ 50,987			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 31,020	\$ 31,020	\$ -	\$ 31,020	\$ -
Total Revenues	-	31,020	31,020	-	31,020	-
Expenditures						
Current:						
Public Safety:						
Other	-	31,020	31,020	-	31,020	-
Total Expenditures	-	31,020	31,020	-	31,020	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	406	406	406			
Fund Balance at End of Year	<u>\$ 406</u>	<u>\$ 406</u>	<u>\$ 406</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Justice Assistance Grant Program
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	1,614	-	1,614	1,614	-
Equipment	-	19,478	12,078	7,400	19,478	-
Other	-	21,092	-	21,092	21,092	-
Total Expenditures	<u>-</u>	<u>42,184</u>	<u>12,078</u>	<u>30,106</u>	<u>42,184</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(42,184)	(12,078)	(30,106)	(42,184)	-
Other Financing Sources (Uses)						
Advances In	-	42,184	42,184	\$ -	\$ 42,184	\$ -
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	30,106	<u>(30,106)</u>	<u>-</u>	<u>-</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,106</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,700,000	\$ 2,032,468	\$ 2,032,468	\$ -	\$ 2,032,468	\$ -
Miscellaneous Revenue	-	243	243	-	243	-
Total Revenues	1,700,000	2,032,711	2,032,711	-	2,032,711	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	800,000	800,000	733,904	-	733,904	66,096
Fringe Benefits	540,100	540,100	410,418	-	410,418	129,682
Material and Supplies	36,500	31,020	25,456	-	25,456	5,564
Equipment	80,000	76,720	30,806	-	30,806	45,914
Contractual Services	146,325	142,090	124,087	1,550	125,637	16,453
Capital Outlay	-	195,000	-	8,710	8,710	186,290
Fees	20,000	20,000	2,389	-	2,389	17,611
Other	31,000	42,220	30,657	-	30,657	11,563
Total Expenditures	1,653,925	1,847,150	1,357,717	10,260	1,367,977	479,173
Excess of Revenues Over Expenditures	46,075	185,561	674,994	(10,260)	664,734	479,173
Other Financing (Uses)						
Transfers Out	-	(152,728)	(152,728)	-	(152,728)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	46,075	32,833	522,266	\$ (10,260)	\$ 512,006	\$ 479,173
Fund Balance at Beginning of Year	1,527,057	1,527,057	1,527,057			
Fund Balance at End of Year	\$ 1,573,132	\$ 1,559,890	\$ 2,049,323			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 140,000	\$ 168,087	\$ 168,087	\$ -	\$ 168,087	\$ -
Total Revenues	140,000	168,087	168,087	-	168,087	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Material and Supplies	9,500	11,059	9,202	-	9,202	1,857
Equipment	50,000	72,691	53,203	-	53,203	19,488
Contractual Services	97,465	174,552	81,708	-	81,708	92,844
Other	8,000	35,250	28,315	-	28,315	6,935
Total Expenditures	164,965	293,552	172,428	-	172,428	121,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,965)	(125,465)	(4,341)	<u>\$ -</u>	<u>\$ (4,341)</u>	<u>\$ 121,124</u>
Fund Balance at Beginning of Year	295,928	295,928	295,928			
Fund Balance at End of Year	\$ 270,963	\$ 170,463	\$ 291,587			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 1,671,295	\$ 1,786,682	\$ 1,786,682	\$ -	\$ 1,786,682	\$ -
Special Assessments	268,000	239,521	239,521	-	239,521	-
Intergovernmental Revenue	565,258	538,546	538,546	-	538,546	-
Miscellaneous Revenue	-	28,033	28,033	-	28,033	-
Total Revenues	2,504,553	2,592,782	2,592,782	-	2,592,782	-
Expenditures						
General Obligation Bonds Principal Retirement	955,000	1,145,000	1,145,000	-	1,145,000	-
General Obligation Bonds Interest	592,467	462,799	455,167	-	455,167	7,632
Special Assessment Bonds Principal Retirement	335,000	335,000	335,000	-	335,000	-
Special Assessment Bonds Interest	35,793	35,793	35,793	-	35,793	-
Sales Tax Bonds Principal Retirement	-	330,000	330,000	-	330,000	-
Sales Tax Bonds Interest	-	131,447	131,447	-	131,447	-
Manuscript Debt Principal Retirement	220,000	270,000	270,000	-	270,000	-
Manuscript Debt Interest	173,000	219,800	219,800	-	219,800	-
Note Principal Retirement	-	5,150,000	5,150,000	-	5,150,000	-
Note Interest	-	311,049	311,049	-	311,049	-
Debt Issuance Costs	-	461,035	461,035	-	461,035	-
Other	39,800	48,062	44,641	-	44,641	3,421
Total Expenditures	2,351,060	8,899,985	8,888,932	-	8,888,932	11,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	153,493	(6,307,203)	(6,296,150)	-	(6,296,150)	11,053
Other Financing Sources (Uses)						
Transfers In	25,400	5,950,108	5,950,108	-	5,950,108	-
Payments to Refunded Bond Escrow Agent	-	(12,413,339)	(12,413,339)	-	(12,413,339)	-
Proceeds of Refunding Bonds	-	11,755,000	11,755,000	-	11,755,000	-
Premium on Debt Issuance	-	1,037,773	1,037,773	-	1,037,773	-
Bond Proceeds	-	-	-	-	-	-
Note Proceeds	-	380,000	380,000	-	380,000	-
Total Other Financing Sources (Uses)	25,400	6,709,542	6,709,542	-	6,709,542	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	178,893	402,339	413,392	<u>\$ -</u>	<u>\$ 413,392</u>	<u>\$ 11,053</u>
Fund Balance at Beginning of Year	1,431,741	1,431,741	1,431,741			
Fund Balance at End of Year	\$ 1,610,634	\$ 1,834,080	\$ 1,845,133			

Capital Projects Fund

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

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Construction Projects
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 898,900	\$ 6,652,476	\$ 7,264,258	\$ -	\$ 7,264,258	\$ 611,782
Miscellaneous Revenue	-	5,372	5,372	-	5,372	-
Total Revenues	898,900	6,657,848	7,269,630	-	7,269,630	611,782
Expenditures						
Capital Outlay:						
Courthouse	1,274,346	1,886,101	1,782,067	103,830	1,885,897	204
Veterans Building	31,745	32,306	32,306	-	32,306	-
Job and Family Services	382,899	1,305,040	1,251,650	51,846	1,303,496	1,544
Transportation Hub	-	1,398,979	423,027	75,154	498,181	900,798
Burns Road Facility	47,498	1,614,656	56,637	17,158	73,795	1,540,861
District Health Building	811,370	5,134,550	878,343	553,380	1,431,723	3,702,827
911 System	1,412,365	5,268,691	3,398,498	1,506,633	4,905,131	363,560
Various Capital Improvements	15,782	933,500	841,648	77,045	918,693	14,807
OPWC Projects	907,308	724,691	917,230	-	917,230	(192,539)
ODOT Federal & State Awards	-	2,160,634	2,579,877	-	2,579,877	(419,243)
Note Retirement	-	11,350,000	11,350,000	-	11,350,000	-
Total Expenditures	4,883,313	31,809,148	23,511,283	2,385,046	25,896,329	5,912,819
(Deficiency) of Revenues (Under) Expenditures	(3,984,413)	(25,151,300)	(16,241,653)	(2,385,046)	(18,626,699)	6,524,601
Other Financing Sources (Uses)						
Transfers Out	-	(5,100,000)	(5,100,000)	-	(5,100,000)	-
Advances In	-	3,000,000	3,000,000	-	3,000,000	-
Advances Out	-	(500,000)	(500,000)	-	(500,000)	-
Bond Proceeds	-	3,500,000	3,500,000	-	3,500,000	-
Note Proceeds	-	16,350,000	16,350,000	-	16,350,000	-
Total Other Financing Sources (Uses)	-	17,250,000	17,250,000	-	17,250,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,984,413)	(7,901,300)	1,008,347	\$ (2,385,046)	\$ (1,376,699)	\$ 6,524,601
Fund Balance at Beginning of Year	14,380,679	14,380,679	14,380,679			
Fund Balance at End of Year	\$ 10,396,266	\$ 6,479,379	\$ 15,389,026			

Proprietary Funds

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

Enterprise Funds

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

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

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

Internal Service Funds

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

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

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2018

	Internal Service	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 16,893,942	\$ 5,315,125	\$ 22,209,067
Receivables, Net of Allowance	15,924	-	15,924
Total Current Assets	16,909,866	5,315,125	22,224,991
 Total Assets	 \$ 16,909,866	 \$ 5,315,125	 \$ 22,224,991
LIABILITIES			
Current Liabilities:			
Payables	\$ 4,131,896	\$ 31,582	\$ 4,163,478
Due to Other Funds	3,738	-	3,738
Total Current Liabilities	4,135,634	31,582	4,167,216
 Total Liabilities	 4,135,634	 31,582	 4,167,216
NET POSITION			
Unrestricted	12,774,232	5,283,543	18,057,775
Total Net Position	12,774,232	5,283,543	18,057,775
 Total Liabilities and Net Position	 \$ 16,909,866	 \$ 5,315,125	 \$ 22,224,991

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 37,060,261	\$ 515,067	\$ 37,575,328
Miscellaneous Revenue	33,562	477,653	511,215
	<u>37,093,823</u>	<u>992,720</u>	<u>38,086,543</u>
Operating Expenses:			
Contract Services	789,537	42,000	831,537
Personal Services	76,722	51,136	127,858
Fringe Benefits	42,758	17,744	60,502
Claims Expense	35,882,405	600,589	36,482,994
Materials and Supplies	894	-	894
Other Expense	22,141	6,340	28,481
Total Operating Expenses	<u>36,814,457</u>	<u>717,809</u>	<u>37,532,266</u>
Operating Income/(Loss)	<u>279,366</u>	<u>274,911</u>	<u>554,277</u>
Change in Net Position	279,366	274,911	554,277
Net Position at Beginning of Year	<u>12,494,866</u>	<u>5,008,632</u>	<u>17,503,498</u>
Net Position at End of Year	<u>\$ 12,774,232</u>	<u>\$ 5,283,543</u>	<u>\$ 18,057,775</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 37,239,245	\$ 521,285	\$ 37,760,530
Cash Paid to Suppliers	(736,885)	(19,894)	(756,779)
Cash Paid for Claims	(35,295,169)	(600,589)	(35,895,758)
Cash Paid to Employees	(120,806)	(68,627)	(189,433)
Other Receipts	33,562	477,653	511,215
Net Cash Provided by Operating Activities	<u>1,119,947</u>	<u>309,828</u>	<u>1,429,775</u>
Net Increase in Cash	1,119,947	309,828	1,429,775
Cash and Cash Equivalents, January 1, 2018	<u>15,773,995</u>	<u>5,005,297</u>	<u>20,779,292</u>
Cash and Cash Equivalents, December 31, 2018	<u>\$ 16,893,942</u>	<u>\$ 5,315,125</u>	<u>\$ 22,209,067</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income	\$ 279,366	\$ 274,911	\$ 554,277
(Increase) Decrease in Operating Assets:			
Accounts Receivable	137,202	6,218	143,420
Intergovernmental Receivable	-	-	-
Due from Other Funds	41,782	-	41,782
Increase (Decrease) in Operating Liabilities:			
Payables	657,859	28,699	686,558
Due to Other Funds	3,738	-	3,738
Total Adjustments	<u>840,581</u>	<u>34,917</u>	<u>875,498</u>
Net Cash Provided by Operating Activities	<u>\$ 1,119,947</u>	<u>\$ 309,828</u>	<u>\$ 1,429,775</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, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 2,765,400	\$ 3,271,147	\$ 3,271,147	\$ -	\$ 3,271,147	\$ -
Licenses, Permits and Fees	75,500	193,533	193,533	-	193,533	-
Intergovernmental Revenue	90,935	2,805,690	2,805,690	-	2,805,690	-
Miscellaneous Revenue	500	190,098	190,098	-	190,098	-
Total Revenues	2,932,335	6,460,468	6,460,468	-	6,460,468	-
Expenses						
Current:						
Personal Services	370,000	370,000	348,119	-	348,119	21,881
Fringe Benefits	155,600	155,650	143,119	-	143,119	12,531
Material and Supplies	138,123	289,210	219,585	38,588	258,173	31,037
Contractual Services	1,899,472	1,651,257	1,219,289	389,228	1,608,517	42,740
Capital Outlay	20,000	2,543,648	2,455,643	-	2,455,643	88,005
OWDA Loan Principal Retirement	74,895	44,097	44,095	-	44,095	2
OWDA Loan Interest	-	21,724	21,724	-	21,724	-
OPWC Loan Principal Retirement	-	13,695	9,222	-	9,222	4,473
General Obligation Bonds Principal Retirement	265,000	265,000	265,000	-	265,000	-
General Obligation Bonds Interest	232,213	232,213	232,213	-	232,213	-
Note Retirement	-	2,635,000	2,635,000	-	2,635,000	-
Interest and Fiscal Charges	-	75,000	75,000	-	75,000	-
Other	388,176	1,388,213	381,232	3,875	385,107	1,003,106
Total Expenses	3,543,479.00	9,684,707	8,049,241	431,691	8,480,932	1,203,775
(Deficiency) of Revenues (Under) Expenses	(611,144)	(3,224,239)	(1,588,773)	(431,691)	(2,020,464)	1,203,775
Other Financing Sources (Uses)						
Advances In	-	750,000	750,000	-	750,000	-
Advances Out	-	(500,000)	(500,000)	-	(500,000)	-
Transfers Out	-	(500,000)	(500,000)	-	(500,000)	-
Proceeds from OWDA	-	174,802	174,802	-	174,802	-
Note Proceeds	-	2,710,000	2,710,000	-	2,710,000	-
Total Other Financing Sources (Uses)	-	2,634,802	2,634,802	-	2,634,802	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing (Uses)	(611,144)	(589,437)	1,046,029	<u>\$ (431,691)</u>	<u>\$ 614,338</u>	<u>\$ 1,203,775</u>
Fund Balance at Beginning of Year	3,637,162	3,637,162	3,637,162			
Fund Balance at End of Year	\$ 3,026,018	\$ 3,047,725	\$ 4,683,191			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 2,500	\$ 1,573	\$ 1,573	\$ -	\$ 1,573	\$ -
Licenses, Permits and Fees	54,450	58,981	58,981	-	58,981	-
Intergovernmental Revenue	500	83,040	83,040	-	83,040	-
Miscellaneous Revenue	320,150	242,893	242,893	-	242,893	-
Total Revenues	377,600	386,487	386,487	-	386,487	-
Expenses						
Current:						
Material and Supplies	25,100	38,220	38,133	-	38,133	87
Equipment	10,000	32,894	31,487	-	31,487	1,407
Contractual Services	320,093	557,648	425,185	125,541	550,726	6,922
Capital Outlay	120,074	120,074	59,619	60,455	120,074	-
Other	2,000	7,200	6,362	-	6,362	838
Total Expenses	477,267	756,036	560,786	185,996	746,782	9,254
Excess (Deficiency) of Revenues Over (Under) Expenses	(99,667)	(369,549)	(174,299)	(185,996)	(360,295)	9,254
Other Financing Sources						
Transfers In	-	50,000	50,000	-	50,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses	(99,667)	(319,549)	(124,299)	<u>\$ (185,996)</u>	<u>\$ (310,295)</u>	<u>\$ 9,254</u>
Fund Balance at Beginning of Year	519,584	519,584	519,584			
Fund Balance at End of Year	<u>\$ 419,917</u>	<u>\$ 200,035</u>	<u>\$ 395,285</u>			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 565,000	\$ 384,463	\$ 384,463	\$ -	\$ 384,463	\$ -
Licenses, Permits and Fees	66,000	83,490	83,490	-	83,490	-
Intergovernmental Revenue	1,657,920	1,768,834	1,768,834	-	1,768,834	-
Miscellaneous Revenue	58,599	51,603	51,603	-	51,603	-
Total Revenues	2,347,519	2,288,390	2,288,390	-	2,288,390	-
Expenses						
Current:						
Personal Services	52,995	55,495	55,043	-	55,043	452
Fringe Benefits	34,651	35,051	32,750	-	32,750	2,301
Material and Supplies	7,600	6,426	991	-	991	5,435
Equipment	240,000	247,464	246,960	-	246,960	504
Contractual Services	1,964,873	1,978,898	1,948,468	6,182	1,954,650	24,248
Fees	2,400	2,400	1,039	-	1,039	1,361
Other	45,000	32,049	24,574	-	24,574	7,475
Total Expenses	2,347,519	2,357,783	2,309,825	6,182	2,316,007	41,776
(Deficiency) of Revenues (Under) Expenses	-	(69,393)	(21,435)	(6,182)	(27,617)	41,776
Other Financing Sources						
Advances In	-	400,000	400,000	-	400,000	-
Transfers In	-	50,000	50,000	-	50,000	-
Total Other Financing Sources	-	450,000	450,000	-	450,000	-
Excess of Revenues and Other Financing Sources Over Expenses	-	380,607	428,565	<u>\$ (6,182)</u>	<u>\$ 422,383</u>	<u>\$ 41,776</u>
Fund Balance at Beginning of Year	101,302	101,302	101,302			
Fund Balance at End of Year	\$ 101,302	\$ 481,909	\$ 529,867			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 34,324,030	\$ 37,225,113	\$ 37,225,113	\$ -	\$ 37,225,113	\$ -
Miscellaneous Revenue	25,000	33,562	33,562	-	33,562	-
Total Revenues	34,349,030	37,258,675	37,258,675	-	37,258,675	-
Expenses						
Current:						
Personal Services	57,120	78,620	78,048	-	78,048	572
Fringe Benefits	2,036,910	3,071,843	24,888	-	24,888	3,046,955
Supplies and Materials	5,000	5,295	894	-	894	4,401
Equipment	5,000	5,000	-	-	-	5,000
Contractual Services	175,075	1,646,429	1,518,194	17,775	1,535,969	110,460
Claims	32,000,000	34,494,563	34,494,563	-	34,494,563	-
Other	50,000	50,000	22,141	-	22,141	27,859
Total Expenses	34,329,105	39,351,750	36,138,728	17,775	36,156,503	3,195,247
Excess (Deficiency) of Revenues Over (Under) Expenses	19,925	(2,093,075)	1,119,947	<u>\$ (17,775)</u>	<u>\$ 1,102,172</u>	<u>\$ 3,195,247</u>
Fund Balance at Beginning of Year	15,773,995	15,773,995	15,773,995			
Fund Balance at End of Year	\$ 15,793,920	\$ 13,680,920	\$ 16,893,942			

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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 950,000	\$ 515,067	\$ 515,067	\$ -	\$ 515,067	\$ -
Miscellaneous Revenue	10,000	483,871	483,871	-	483,871	-
Total Revenues	960,000	998,938	998,938	-	998,938	-
Expenses						
Current:						
Personal Services	56,000	56,000	50,883	-	50,883	5,117
Fringe Benefits	24,775	24,795	17,744	-	17,744	7,051
Contractual Services	65,000	70,000	42,000	1,900	43,900	26,100
Claims	306,500	573,000	572,143	-	572,143	857
Other	4,000	10,500	6,340	-	6,340	4,160
Total Expenses	456,275	734,295	689,110	1,900	691,010	43,285
Excess of Revenues Over Expenses	503,725	264,643	309,828	<u>\$ (1,900)</u>	<u>\$ 307,928</u>	<u>\$ 43,285</u>
Fund Balance at Beginning of Year	5,005,297	5,005,297	5,005,297			
Fund Balance at End of Year	\$ 5,509,022	\$ 5,269,940	\$ 5,315,125			

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Lorain County, Ohio Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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.

West Shore Commuter Rail - To account for revenues and expenditures with the intention of developing an approach for formulating a business plan for the West Shore Commuter Rail.

Lorain County, Ohio
Agency Funds

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, 2018

	Children and Family First Council	Undivided Tax	Real Estate Escrow	Undivided Government	Board of Health	Soil and Water	Payroll
ALL AGENCY FUNDS							
Assets							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 226,299	\$ 9,330,409	\$ 2,945,273	\$ 991	\$ 5,548,075	\$ 161,008	\$ 369,929
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-
Receivables:							
Property and Other Taxes	-	433,533,417	-	-	-	-	-
Special Assessments	-	42,099,198	-	-	-	-	-
Intergovernmental Accounts	-	-	-	9,991,039	-	-	-
	-	46,520	-	-	-	-	-
Total Assets	\$ 226,299	\$ 485,009,544	\$ 2,945,273	\$ 9,992,030	\$ 5,548,075	\$ 161,008	\$ 369,929
Liabilities							
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ 9,990,407	\$ -	\$ -	\$ -
Intergovernmental Payable	118,500	4,166,758	-	-	-	-	-
Undistributed Monies	-	480,842,786	2,945,273	1,623	-	-	369,929
Deposits Held in Custody for Others	107,799	-	-	-	5,548,075	161,008	-
Total Liabilities	\$ 226,299	\$ 485,009,544	\$ 2,945,273	\$ 9,992,030	\$ 5,548,075	\$ 161,008	\$ 369,929

<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Benefit America Flex Plan</u>
\$ -	\$ -	\$ -	\$ -	\$ 728,588	\$ -	\$ 174,513
4,255,508	60,535	22,478	169,869	358,549	381,941	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,255,508</u>	<u>\$ 60,535</u>	<u>\$ 22,478</u>	<u>\$ 169,869</u>	<u>\$ 1,087,137</u>	<u>\$ 381,941</u>	<u>\$ 174,513</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
4,255,508	-	-	-	-	-	174,513
-	60,535	22,478	169,869	1,087,137	381,941	-
<u>\$ 4,255,508</u>	<u>\$ 60,535</u>	<u>\$ 22,478</u>	<u>\$ 169,869</u>	<u>\$ 1,087,137</u>	<u>\$ 381,941</u>	<u>\$ 174,513</u>

(continued)

Lorain County, Ohio
 Combining Statement of Net Position
Fiduciary Funds
 December 31, 2018

	U-Trust	Ohio Trust Fund	HB562	West Shore Commuter Rail	Solid Waste Consortium	Sex Offender Registration	Totals
Assets							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,706,351	\$ 321,473	\$ 74,781	\$ 8,724	\$ 99,207	\$ 400	\$ 21,696,021
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	5,248,880
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	433,533,417
Special Assessments	-	-	-	-	-	-	42,099,198
Intergovernmental Accounts	-	-	-	-	-	-	9,991,039
	-	-	-	-	-	-	46,520
Total Assets	\$ 1,706,351	\$ 321,473	\$ 74,781	\$ 8,724	\$ 99,207	\$ 400	\$ 512,615,075
Liabilities							
Local Government Taxes Payable	-	-	-	-	-	-	9,990,407
Intergovernmental Payable	-	-	-	-	-	-	4,285,258
Undistributed Monies	-	321,473	74,781	-	-	400	488,986,286
Deposits Held in Custody for Others	1,706,351	-	-	8,724	99,207	-	9,353,124
Total Liabilities	\$ 1,706,351	\$ 321,473	\$ 74,781	\$ 8,724	\$ 99,207	\$ 400	\$ 512,615,075

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
ALL AGENCY FUNDS				
CHILDREN AND FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 218,633	\$ 828,011	\$ 820,345	\$ 226,299
Total Assets	\$ 218,633	\$ 828,011	\$ 820,345	\$ 226,299
Liabilities				
Intergovernmental Payable	\$ 118,500	\$ -	\$ -	\$ 118,500
Deposits Held in Custody for Others	100,133	828,011	820,345	107,799
Total Liabilities	\$ 218,633	\$ 828,011	\$ 820,345	\$ 226,299
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 16,162,195	\$ 425,037,709	\$ 431,869,495	\$ 9,330,409
Receivables:				
Property and Other Taxes	398,361,850	548,999,634	513,828,067	433,533,417
Special Assessments	44,352,293	42,099,198	44,352,293	42,099,198
Intergovernmental	21,654,791	-	21,654,791	-
Accounts	-	46,520	-	46,520
Total Assets	\$ 480,531,129	\$ 1,016,183,061	\$ 1,011,704,646	\$ 485,009,544
Liabilities				
Intergovernmental Payable	\$ 4,147,907	\$ 4,166,758	\$ 4,147,907	\$ 4,166,758
Undistributed Monies	476,383,222	470,366,514	465,906,950	480,842,786
Total Liabilities	\$ 480,531,129	\$ 474,533,272	\$ 470,054,857	\$ 485,009,544
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,906,763	\$ 7,064,383	\$ 7,025,873	\$ 2,945,273
Total Assets	\$ 2,906,763	\$ 7,064,383	\$ 7,025,873	\$ 2,945,273
Liabilities				
Undistributed Monies	\$ 2,906,763	\$ 7,064,383	\$ 7,025,873	\$ 2,945,273
Total Liabilities	\$ 2,906,763	\$ 7,064,383	\$ 7,025,873	\$ 2,945,273
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,403	\$ 460,666,331	\$ 460,666,743	\$ 991
Receivables:				
Property and Other Taxes	9,755,009	-	9,755,009	-
Intergovernmental	-	9,991,039	-	9,991,039
Total Assets	\$ 9,756,412	\$ 470,657,370	\$ 470,421,752	\$ 9,992,030
Liabilities				
Local Government Taxes Payable	\$ 9,756,192	\$ 9,990,407	\$ 9,756,192	\$ 9,990,407
Undistributed Monies	220	460,668,146	460,666,743	1,623
Total Liabilities	\$ 9,756,412	\$ 470,658,553	\$ 470,422,935	\$ 9,992,030
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,154,909	\$ 12,970,909	\$ 15,577,743	\$ 5,548,075
Total Assets	\$ 8,154,909	\$ 12,970,909	\$ 15,577,743	\$ 5,548,075
Liabilities				
Deposits Held in Custody for Others	\$ 8,154,909	\$ 12,970,909	\$ 15,577,743	\$ 5,548,075
Total Liabilities	\$ 8,154,909	\$ 12,970,909	\$ 15,577,743	\$ 5,548,075

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2018

	<u>Balance 1/1/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/18</u>
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 76,572	\$ 178,653	\$ 94,217	\$ 161,008
Total Assets	\$ 76,572	\$ 178,653	\$ 94,217	\$ 161,008
Liabilities				
Deposits Held in Custody for Others	\$ 76,572	\$ 178,653	\$ 94,217	\$ 161,008
Total Liabilities	\$ 76,572	\$ 178,653	\$ 94,217	\$ 161,008
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 357,618	\$ 46,201,786	\$ 46,189,475	\$ 369,929
Total Assets	\$ 357,618	\$ 46,201,786	\$ 46,189,475	\$ 369,929
Liabilities				
Undistributed Monies	\$ 357,618	\$ 46,201,786	\$ 46,189,475	\$ 369,929
Total Liabilities	\$ 357,618	\$ 46,201,786	\$ 46,189,475	\$ 369,929
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,995,499	\$ 45,425,005	\$ 45,164,996	\$ 4,255,508
Total Assets	\$ 3,995,499	\$ 45,425,005	\$ 45,164,996	\$ 4,255,508
Liabilities				
Undistributed Monies	\$ 3,995,499	\$ 45,425,005	\$ 45,164,996	\$ 4,255,508
Total Liabilities	\$ 3,995,499	\$ 45,425,005	\$ 45,164,996	\$ 4,255,508
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 122,819	\$ 8,002,871	\$ 8,065,155	\$ 60,535
Total Assets	\$ 122,819	\$ 8,002,871	\$ 8,065,155	\$ 60,535
Liabilities				
Deposits Held in Custody for Others	\$ 122,819	\$ 8,002,871	\$ 8,065,155	\$ 60,535
Total Liabilities	\$ 122,819	\$ 8,002,871	\$ 8,065,155	\$ 60,535
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 40,146	\$ 2,238,228	\$ 2,255,896	\$ 22,478
Total Assets	\$ 40,146	\$ 2,238,228	\$ 2,255,896	\$ 22,478
Liabilities				
Deposits Held in Custody for Others	\$ 40,146	\$ 2,238,228	\$ 2,255,896	\$ 22,478
Total Liabilities	\$ 40,146	\$ 2,238,228	\$ 2,255,896	\$ 22,478

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2018

	<u>Balance 1/1/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/18</u>
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 204,003	\$ 72,835	\$ 106,969	\$ 169,869
Total Assets	\$ 204,003	\$ 72,835	\$ 106,969	\$ 169,869
Liabilities				
Deposits Held in Custody for Others	\$ 204,003	\$ 72,835	\$ 106,969	\$ 169,869
Total Liabilities	\$ 204,003	\$ 72,835	\$ 106,969	\$ 169,869
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 800,228	\$ 3,278,022	\$ 3,349,662	\$ 728,588
Cash and Cash Equivalents in Segregated Accounts	247,968	480,429	369,848	358,549
Total Assets	\$ 1,048,196	\$ 3,758,451	\$ 3,719,510	\$ 1,087,137
Liabilities				
Deposits Held in Custody for Others	\$ 1,048,196	\$ 3,758,451	\$ 3,719,510	\$ 1,087,137
Total Liabilities	\$ 1,048,196	\$ 3,758,451	\$ 3,719,510	\$ 1,087,137
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 298,391	\$ 803,682	\$ 720,132	\$ 381,941
Total Assets	\$ 298,391	\$ 803,682	\$ 720,132	\$ 381,941
Liabilities				
Deposits Held in Custody for Others	\$ 298,391	\$ 803,682	\$ 720,132	\$ 381,941
Total Liabilities	\$ 298,391	\$ 803,682	\$ 720,132	\$ 381,941
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 163,075	\$ 11,438	-	\$ 174,513
Total Assets	\$ 163,075	\$ 11,438	-	\$ 174,513
Liabilities				
Undistributed Monies	\$ 163,075	\$ 11,438	-	\$ 174,513
Total Liabilities	\$ 163,075	\$ 11,438	-	\$ 174,513
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 1,496,235	911,739	\$ 701,623	\$ 1,706,351
Total Assets	\$ 1,496,235	\$ 911,739	\$ 701,623	\$ 1,706,351
Liabilities				
Deposits Held in Custody for Others	\$ 1,496,235	\$ 911,739	\$ 701,623	\$ 1,706,351
Total Liabilities	\$ 1,496,235	\$ 911,739	\$ 701,623	\$ 1,706,351

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 347,889	\$ 1,214,112	\$ 1,240,528	\$ 321,473
Total Assets	\$ 347,889	\$ 1,214,112	\$ 1,240,528	\$ 321,473
Liabilities				
Undistributed Monies	\$ 347,889	\$ 1,214,112	\$ 1,240,528	\$ 321,473
Total Liabilities	\$ 347,889	\$ 1,214,112	\$ 1,240,528	\$ 321,473
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 68,345	6,436	-	\$ 74,781
Total Assets	\$ 68,345	6,436	-	\$ 74,781
Liabilities				
Undistributed Monies	\$ 68,345	6,436	-	\$ 74,781
Total Liabilities	\$ 68,345	6,436	-	\$ 74,781
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,724	-	-	\$ 8,724
Total Assets	\$ 8,724	-	-	\$ 8,724
Liabilities				
Deposits Held in Custody for Others	\$ 8,724	-	-	\$ 8,724
Total Liabilities	\$ 8,724	-	-	\$ 8,724
SOLID WASTE CONSORTIUM				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 102,436	\$ 84,220	\$ 87,449	\$ 99,207
Total Assets	\$ 102,436	\$ 84,220	\$ 87,449	\$ 99,207
Liabilities				
Deposits Held in Custody for Others	\$ 102,436	\$ 84,220	\$ 87,449	\$ 99,207
Total Liabilities	\$ 102,436	\$ 84,220	\$ 87,449	\$ 99,207
SEX OFFENDER REGISTRATION				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 200	\$ 700	\$ 500	\$ 400
Total Assets	\$ 200	\$ 700	\$ 500	\$ 400
Liabilities				
Undistributed Monies	\$ 200	\$ 700	\$ 500	\$ 400
Total Liabilities	\$ 200	\$ 700	\$ 500	\$ 400

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2018

	<u>Balance 1/1/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/18</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 30,865,225	\$ 958,454,449	\$ 967,623,653	\$ 21,696,021
Cash and Cash Equivalents in Segregated Accounts	4,908,826	57,023,050	56,682,996	5,248,880
Receivables:				
Property and Other Taxes	408,116,859	548,999,634	523,583,076	433,533,417
Special Assessments	44,352,293	42,099,198	44,352,293	42,099,198
Intergovernmental	21,654,791	9,991,039	21,654,791	9,991,039
Accounts	-	46,520	-	46,520
Total Assets	<u>\$ 509,897,994</u>	<u>\$ 1,616,613,890</u>	<u>\$ 1,613,896,809</u>	<u>\$ 512,615,075</u>
Liabilities				
Local Government Taxes Payable	\$ 9,756,192	\$ 9,990,407	\$ 9,756,192	\$ 9,990,407
Intergovernmental Payable	4,266,407	4,166,758	4,147,907	4,285,258
Undistributed Monies	484,222,831	1,030,958,520	1,026,195,065	488,986,286
Deposits Held in Custody for Others	11,652,564	29,849,599	32,149,039	9,353,124
Total Liabilities	<u>\$ 509,897,994</u>	<u>\$ 1,074,965,284</u>	<u>\$ 1,072,248,203</u>	<u>\$ 512,615,075</u>

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Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S1 - S5
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S6 - S11
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S12 - S14
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S15 - S16
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S17 - S23

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Prior year(s) estimates have been replaced with actuals when available.

Lorain County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities:										
Net Investment in Capital Assets	\$ 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	\$ 99,066,949
Restricted for:										
Judicial Programs and Services	-	-	-	2,988,625	2,135,239	2,289,205	2,800,526	4,687,305	5,146,929	5,366,494
Public Safety Programs and Services	-	-	-	13,323,550	11,970,108	12,001,990	12,756,289	12,513,611	13,805,602	12,230,447
Health Programs and Services	-	-	-	43,188,571	46,417,771	47,009,786	48,234,360	54,375,815	53,786,632	53,678,217
Human Service Programs and Services	-	-	-	24,833,036	29,428,680	27,204,719	38,560,908	43,647,623	43,728,244	34,431,246
Community and Economic Development and Assistance	-	-	-	4,600,020	2,127,050	2,755,617	3,089,684	2,618,259	1,126,731	1,315,181
Real Estate Assessment	-	-	-	5,892,144	6,091,617	4,765,767	5,414,561	5,833,500	5,734,172	6,785,323
Highways, Streets, Roads and Bridges	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	2,247,533
Justice Center	277,762	277,762	277,762	-	-	-	-	-	-	-
Sewer Projects	667,886	12,075	12,075	-	-	-	-	-	-	-
Capital Projects	1,747,699	1,086,800	500,448	3,666,232	2,420,331	2,210,523	3,194,916	3,335,710	2,333,295	3,787,630
Debt Service	-	-	-	2,731,132	3,196,033	2,767,438	2,835,919	2,435,180	2,164,158	2,489,260
Other Purposes	93,187,947	98,159,387	93,729,369	827,111	712,739	677,835	756,826	928,020	1,211,008	1,515,068
Unrestricted	20,636,108	22,249,570	30,662,693	29,504,947	27,878,992	(46,643,448)	(39,085,563)	(45,432,069)	(107,418,193)	(114,711,161)
Total Governmental Activities Net Position	\$ 228,607,455	\$ 234,316,335	\$ 235,479,353	\$ 236,389,418	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380	\$ 192,192,351	\$ 120,722,042	\$ 108,202,187
Business-type Activities:										
Net Investment in Capital Assets	\$ 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	\$ 26,373,007
Unrestricted (Deficit)	892,526	544,431	4,763,708	5,072,615	4,989,694	8,038,963	5,267,618	5,507,709	3,386,841	2,128,263
Total Business-type Activities Net Position	\$ 22,357,744	\$ 21,707,048	\$ 26,138,746	\$ 27,700,515	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935	\$ 25,549,313	\$ 25,435,687	\$ 28,501,270
Primary Government:										
Net Investment in Capital Assets	\$ 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	\$ 125,439,956
Restricted	97,123,573	102,260,731	96,693,797	104,628,935	106,591,126	103,836,859	119,173,009	131,808,748	131,141,950	123,846,399
Unrestricted	21,528,634	22,794,001	35,426,401	34,577,562	32,868,686	(38,604,485)	(33,817,945)	(39,924,360)	(104,031,352)	(112,582,898)
Total Primary Government Net Position	\$ 250,965,199	\$ 256,023,383	\$ 261,618,099	\$ 264,089,933	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315	\$ 217,741,664	\$ 146,157,729	\$ 136,703,457

Source: Lorain County Financial Statements

Notes: Due to the implementation of GASB 68 in fiscal year 2015, fiscal year 2014 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. Due to restatement of grants receivable and the implementation of GASB 75 in fiscal year 2018, fiscal year 2017 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable.

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 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	\$ 39,100,115
Judicial	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	24,501,578
Public Safety	25,190,123	18,222,593	28,659,625	25,379,907	26,526,403	27,068,208	26,955,407	31,666,302	30,297,926	34,465,200
Public Works	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	14,824,184
Health	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	20,233,785
Human Services	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	88,539,906
Economic Development & Assistance	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	1,600,468
Interest on Long-term Debt	1,588,641	1,834,661	1,366,773	1,536,567	1,210,815	1,242,572	921,083	923,014	861,307	1,403,770
Total Governmental Activities Expenses	229,893,211	223,968,004	208,465,929	201,894,955	193,958,721	196,960,386	189,237,504	212,609,294	222,076,394	224,669,006
Business-type Activities:										
Sewer System	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	3,074,927
Lorain County Regional Airport	665,371	626,738	708,591	657,095	625,938	642,260	606,281	615,827	593,992	744,982
Lorain County Transit	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	2,467,568
Total Business-type Activities Expenses	6,764,343	4,278,377	3,352,221	4,509,481	4,016,195	4,405,865	4,212,436	5,210,844	5,421,699	6,287,477
Total Primary Government Expenses	\$ 236,657,554	\$ 228,246,381	\$ 211,818,150	\$ 206,404,436	\$ 197,974,916	\$ 201,366,251	\$ 193,449,940	\$ 217,820,138	\$ 227,498,093	\$ 230,956,483
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	\$ 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	\$ 17,138,676
Judicial	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	5,684,219
Public Safety	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	3,404,402
Public works	451,711	508,071	385,515	362,811	344,532	317,419	379,158	799,025	539,614	1,147,565
Health	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	4,426,020
Human Services	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	4,382,114
Economic Development & Assistance	-	7,627	66,788	-	-	-	-	-	-	-
Operating Grants and Contributions	531,527	675,398	542,344	723,136	364,450	988,891	1,225,813	59,760	1,288,255	1,085,390
Legislative and Executive	131,162	211,430	803,831	2,056,464	1,442,432	923,681	483,393	1,705,898	625,706	401,817
Public Safety	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	2,133,536
Public works	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	7,608,959
Health	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	8,610,292
Human Services	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	37,103,064
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	-	1,306,699
Capital Grants and Contributions										
General Government:										
Legislative and Executive	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	4,689,269
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	449,014	883,964	1,088,065	730,293	763,332	814,059	449,500	447,525	501,886	533,453
Total Governmental Activities Program Revenues	131,250,397	135,714,201	121,475,377	115,888,578	112,704,183	96,882,287	112,663,670	109,590,320	100,598,809	99,905,475

(continued)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type Activities:										
Charges for Services										
Sewer System	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	3,729,167
Lorain County Regional Airport	124,904	197,095	204,564	216,845	68,679	70,412	68,394	64,291	73,170	58,740
Lorain County Transit	612,089	1,622,211	146,935	142,331	194,053	150,442	135,695	250,754	527,714	576,265
Operating Grants and Contributions										
Lorain County Regional Airport	4,502	-	-	-	-	-	-	-	-	-
Lorain County Transit	3,910,687	-	-	4,136,675	386,146	-	-	-	1,010,600	719,162
Capital Grants and Contributions										
Sewer System	-	-	64,653	36,384	44,326	97,449	1,006,275	20,598	30,635	2,805,690
Lorain County Regional Airport	-	-	109,464	782,583	-	176,400	-	36,663	893,232	57,234
Lorain County Transit	-	1,039,662	990,664	-	-	1,389,553	-	-	-	1,262,227
Total Business-type Activities Program Revenues	5,504,434	3,732,133	6,438,850	7,439,244	2,157,275	3,880,230	3,733,048	3,397,449	4,938,276	9,208,485
Total Primary Government Program Revenues	\$ 136,754,831	\$ 139,446,334	\$ 127,914,227	\$ 123,327,822	\$ 114,861,458	\$ 100,762,517	\$ 116,396,718	\$ 112,987,769	\$ 105,537,085	\$ 109,113,960
Net (Expense)/Revenue										
Governmental Activities	(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)	(124,763,531)
Business-type Activities	(1,259,909)	(546,244)	3,086,629	2,929,763	(1,858,920)	(525,635)	(479,388)	(1,813,395)	(483,423)	2,921,008
Total Primary Government Net (Expense)/Revenue	\$ (99,902,723)	\$ (88,800,047)	\$ (83,903,923)	\$ (83,076,614)	\$ (83,113,458)	\$ (100,603,734)	\$ (77,053,222)	\$ (104,832,369)	\$ (121,961,008)	\$ (121,842,523)

General Revenues and Other Changes in Net Position

Governmental Activities:										
Property Taxes	\$ 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	\$ 56,210,949
Sales Tax	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	39,554,412
Intergovernmental Revenue	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	8,091,615
not Restricted to Specific Programs	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	3,455,584
Investment Income	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	4,627,916
Other Income	(600,000)	900,000	(150,000)	(100,000)	(100,000)	(400,000)	(250,000)	(195,600)	(198,800)	303,200
Transfers	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	112,243,676
Total Governmental Activities	\$ 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	\$ 56,210,949
Business-type Activities:										
Intergovernmental Revenue										
not Restricted to Specific Programs	-	-	-	64,560	144,692	325,786	670,362	468,593	459,094	447,775
Other Income	481,776	795,548	10,165	100,000	100,000	400,000	250,000	195,600	198,800	(303,200)
Transfers/Capital Contribution	600,000	(900,000)	150,000	100,000	100,000	400,000	250,000	195,600	198,800	(303,200)
Total Business-type Activities	1,081,776	(104,452)	160,165	164,560	244,692	725,786	1,021,959	761,773	657,894	144,575
Total Primary Government	95,501,217	93,986,692	88,461,635	85,695,851	88,252,279	95,077,148	97,641,066	104,792,718	115,403,495	112,388,251
Change in Net Position										
Governmental Activities	(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)	(12,519,855)
Business-type Activities	(178,133)	(650,696)	3,246,794	3,094,323	(1,614,228)	200,151	542,571	(1,051,622)	174,471	3,065,583
Total Primary Government Change in Net Position	\$ (4,401,506)	\$ 5,186,645	\$ 4,557,712	\$ 2,619,237	\$ 5,138,821	\$ (5,526,586)	\$ 20,587,844	\$ (39,651)	\$ (6,557,513)	\$ (9,454,272)

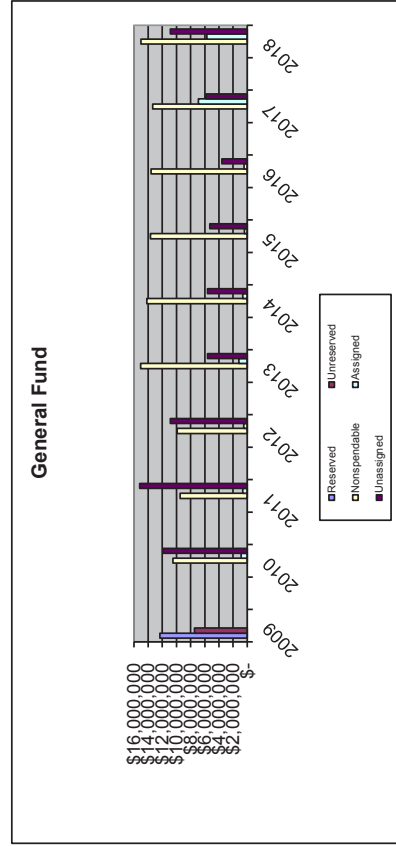
Source: Lorain County Financial Statements

Notes: The County implemented GASB 68 in fiscal year 2015. Information is unavailable to restate prior year amounts.
The County restated for grants receivable and implemented GASB 75 in fiscal year 2018. Information is unavailable to restate current and prior year amounts.

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 12,326,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,475,323	-	-	-	-	-	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	10,510,986	9,473,613	9,906,178	15,047,653	14,199,577	13,681,710	13,596,132	13,375,541	15,024,029
Assigned	-	844,676	634,441	483,766	1,198,153	611,743	414,491	455,987	6,905,088	5,696,540
Unassigned	-	11,920,289	15,180,966	10,873,354	5,588,051	5,604,980	5,290,935	3,560,709	5,852,057	10,867,651
Total General Fund	19,801,919	23,275,951	25,289,020	21,263,298	21,833,857	20,416,300	19,387,136	17,612,828	26,132,686	31,588,220
All Other Governmental Funds										
Reserved	8,439,557	-	-	-	-	-	-	-	-	-
Unreserved Reported in:										
Special Revenue Funds	88,052,583	-	-	-	-	-	-	-	-	-
Debt Service Funds	(5,155,129)	-	-	-	-	-	-	-	-	-
Capital Projects Funds	(9,399,861)	-	-	-	-	-	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	1,845,538	1,612,933	1,578,844	1,139,754	1,123,748	1,332,658	949,212	1,224,482	1,300,288
Restricted	-	97,305,861	92,044,343	89,236,037	89,996,284	93,138,692	99,983,819	110,813,952	118,692,988	116,642,859
Committed	-	3,424,629	2,689,115	2,905,972	1,814,945	917,079	314,341	239,927	243,326	319,819
Assigned	-	-	-	-	32,517	42,678	41,583	-	-	-
Unassigned (Deficit)	-	(14,919,946)	(15,122,484)	(9,464,709)	(11,214,986)	(14,206,223)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)
Total All Other Governmental Funds	81,937,150	87,656,082	81,223,907	84,256,144	81,768,514	81,015,974	86,125,517	94,745,633	101,976,852	111,121,548
Total Governmental Funds	\$ 101,739,069	\$ 110,932,033	\$ 106,512,927	\$ 105,519,442	\$ 103,602,371	\$ 101,432,274	\$ 105,512,653	\$ 112,358,461	\$ 128,109,538	\$ 142,709,768

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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Property Taxes	\$ 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	\$ 53,721,476
Sales Tax	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	39,554,412
Charges for Services	17,232,553	18,315,674	17,629,886	17,532,175	16,629,886	17,731,776	16,933,115	15,469,143	14,586,444	16,849,935
Licenses, Permits and Fees	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	16,124,348
Fines and Forfeitures	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	2,078,292
Special Assessments	254,650	432,218	519,326	590,850	354,880	578,233	567,897	421,715	251,775	253,913
Intergovernmental Revenue	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	81,795,549
Interest Income	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	3,505,678
Miscellaneous Revenue	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	3,422,477
Total Revenues	230,295,319	226,914,040	201,745,210	199,473,155	194,217,808	204,203,688	201,903,223	210,490,657	214,279,579	217,306,080
Expenditures										
Current:										
General Government:										
Legislative and Executive	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	33,507,655
Judicial	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	18,190,672
Public Safety	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	30,409,412
Public Works	8,163,969	8,910,676	8,100,822	7,994,006	9,053,633	9,062,234	8,915,583	11,283,584	9,200,458	9,559,053
Health	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	25,208,663
Human Services	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	84,970,573
Economic Development & Assistance	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	1,628,217
Intergovernmental	482,752	264,872	199,430	115,010	1,277	987	804	-	-	-
Debt Service:										
Principal Paid	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	1,917,002
Interest Paid	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	1,749,645
Capital Outlay	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	11,599,627
Total Expenditures	227,028,088	218,416,913	205,909,247	201,722,851	196,475,180	206,588,590	198,052,414	203,130,906	204,303,995	218,740,519
<i>Excess of Revenues Over</i>										
<i>(Under) Expenditures</i>	3,267,231	8,497,127	(4,164,037)	(2,249,696)	(2,257,372)	(2,384,902)	3,850,809	7,359,751	9,975,584	(1,434,439)
Other Financing Sources (Uses)										
Payment to Refunded Bonds Escrow Agent	-	(13,418,286)	-	-	(2,344,416)	-	(2,111,463)	-	-	(12,413,339)
Transfers In	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	8,443,586
Transfers Out	(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)	(8,140,386)
Insurance Recoveries	-	-	-	-	382,706	-	-	-	-	-
Issuance of Debt	3,693	13,730,000	-	-	2,385,000	200,000	2,273,166	6,060	5,465,000	27,037,823
Premium (Discount) on Debt Issuance	-	(81,519)	-	-	37,088	40,940	85,901	53,621	238,113	1,037,773
Issuance of Bonds	-	-	-	5,280,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(596,307)	1,130,195	(150,000)	5,180,000	360,378	(159,060)	(2,396)	(135,919)	5,504,313	15,965,457
Net Change in Fund Balances	\$ 2,670,924	\$ 9,627,322	\$ (4,314,037)	\$ 2,930,304	\$ (1,896,994)	\$ (2,543,962)	\$ 3,848,413	\$ 7,223,832	\$ 15,479,897	\$ 14,531,018
Debt Service as a Percentage of Noncapital Expenditures	1.7%	1.9%	1.8%	2.0%	1.4%	1.5%	1.5%	1.5%	1.3%	1.8%

Source: Lorain County Financial Statements

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

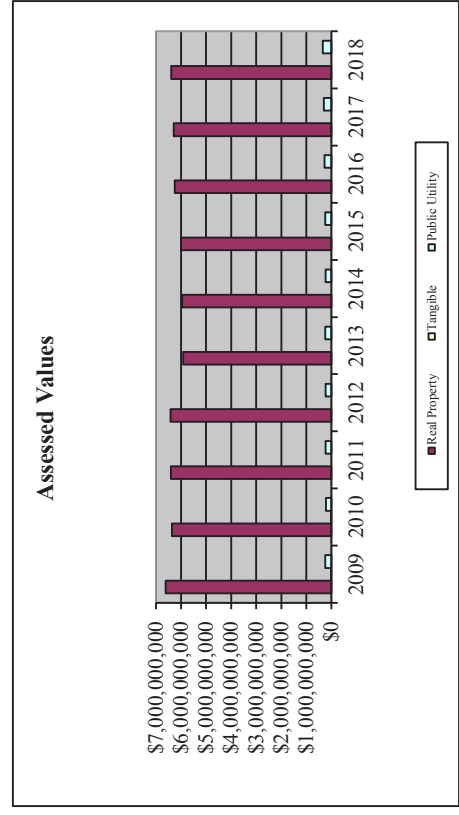
Collection Year	Real Property		Tangible Personal Property		Public Utility Personal Property		Total		Direct Tax Rate		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
2009	5,456,205,080	1,164,894,920	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
2018	5,244,982,210	1,143,409,170	18,252,546,800	-	-	336,334,960	382,198,818	6,724,726,340	18,634,745,618	36.09%	9.582

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>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>	<u>2017/2018</u>
COUNTY UNITS										
GENERAL FUND	1.275	1.25	1.25	1.25	1.40	1.40	1.40	1.40	1.40	1.30
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.80	1.80	1.80
Developmental Disabilities	3.49	3.49	3.49	3.49	3.49	3.487	3.487	3.487	3.487	3.487
TB Clinic	0.10	0.10	0.10	0.10	0.065	0.065	0.065	0.065	0.065	0.065
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.50	0.50	0.50	0.50	0.50
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Criminal Justice Services	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08
DEBT SERVICE FUND	0.325	0.35	0.35	0.35	0.20	0.20	0.20	0.20	0.20	0.30
AGENCY FUNDS										
Metropolitan Park	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.60	1.60	1.60
Lorain Community College	3.00	3.00	3.30	3.30	3.30	3.90	3.90	3.90	3.90	3.90
Total County Rate	13.39	13.39	13.69	13.69	13.655	14.482	14.482	15.082	15.082	15.082

OVERLAPPING RATES BY TAXING DISTRICT

TOWNSHIPS	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Amherst	6.53	6.53	6.53	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Brighton	12.47	12.47	12.47	11.97	11.97	11.97	11.97	12.22	12.47	12.95
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	5.43	5.43	5.43
Camden	8.77	8.77	8.77	7.58	8.73	8.73	8.73	8.73	8.73	8.73
Carlisle	6.28	6.28	6.28	6.25	6.25	6.25	6.25	6.25	6.25	6.75
Columbia	7.74	7.74	8.04	8.04	8.04	8.04	8.04	9.04	9.04	9.04
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	7.78	7.78	9.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	6.20	6.20	6.20	5.01	6.16	6.16	6.16	7.60	7.60	7.60
Huntington	11.57	11.57	11.57	11.07	11.07	11.07	11.07	11.32	11.57	12.05
Lagrange	6.28	7.28	7.08	7.01	7.01	7.01	6.21	6.21	6.21	6.21
Penfield	9.78	9.78	9.78	9.28	9.28	9.28	9.28	9.53	9.78	9.78
Pittsfield	8.72	8.72	8.72	7.50	8.65	8.65	8.65	8.90	8.90	8.90
Rochester	8.60	8.60	8.60	8.18	8.18	8.18	8.18	8.18	8.43	8.43
New Russia	3.59	3.59	3.59	2.40	3.55	3.55	3.55	3.55	3.55	3.55
Sheffield	9.63	9.63	9.63	12.13	12.13	12.13	12.13	12.13	12.13	12.13
Wellington	10.15	10.15	10.15	9.65	9.65	9.65	9.65	9.90	10.15	10.63

SCHOOL DISTRICTS

Amherst EVSD	68.68	68.83	68.85	68.95	74.65	74.57	74.41	74.30	74.21	74.13
Avon LSD	50.44	50.49	56.05	56.57	57.28	57.03	56.83	58.53	57.93	57.45
Avon Lake CSD	65.69	67.83	67.69	68.37	70.03	77.90	77.37	75.49	75.21	75.08
Columbia LSD	53.37	50.78	52.78	54.54	55.06	60.39	60.13	59.53	59.44	59.37
Elyria CSD	63.50	64.32	69.58	69.73	71.35	71.47	71.81	72.28	76.27	75.64
Firelands LSD	47.02	47.07	47.03	51.98	52.48	52.42	52.33	51.91	51.83	51.67
Keystone LSD	49.60	49.90	50.10	50.10	49.82	49.87	50.24	58.27	58.39	58.20
Lorain CSD	63.76	64.11	64.16	64.29	70.72	71.41	71.90	71.78	73.57	73.59

(continued)

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

	<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>	<u>2017/2018</u>
Midview LSD	46.42	46.56	47.81	47.80	48.08	58.74	58.71	58.18	57.85	57.38
North Ridgeville CSD	42.01	42.19	44.79	44.63	51.90	56.29	55.70	54.24	53.56	53.02
Oberlin CSD	55.27	55.27	55.27	60.30	60.72	60.68	61.65	61.55	61.46	61.27
Sheffield-Clearview LSD	52.51	53.53	54.76	54.91	59.26	59.17	59.97	60.91	60.73	60.28
Sheffield Lake CSD	56.47	57.02	57.10	62.04	63.58	63.90	64.22	70.66	70.84	70.48
Wellington EVSD	28.00	28.00	28.00	33.05	36.97	36.97	37.02	36.69	36.56	36.41
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	46.90	46.00	46.00	46.00	46.00	53.60	53.60	53.60	53.60	52.90
Mapleton LSD	48.30	48.30	48.50	48.60	48.60	48.60	48.40	48.35	48.30	47.95
New London LSD	34.75	34.30	34.30	34.25	34.25	34.25	34.25	33.85	33.80	33.55
Olmsted Falls CSD	91.90	93.00	101.70	101.60	102.20	102.20	102.20	102.20	100.40	100.00
Strongsville CSD	81.20	81.29	81.19	80.98	81.68	81.68	81.78	81.78	81.78	81.78
Vermilion LSD	68.67	69.17	69.17	69.10	70.345	70.325	70.275	70.085	69.955	69.775
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95/4.45
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.05	3.05	3.06	3.05	3.05	3.05	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	3.09	3.09
CITIES										
Amherst	4.69	4.73	4.71	4.70	4.71	4.70	4.67	4.60	4.78	4.77
Avon	9.26	9.27	9.26	9.25	9.23	9.242	9.15	9.15	9.15	9.15
Avon Lake	7.36	7.35	7.34	7.34	8.13	8.13	8.12	8.10	8.08	8.08
Elyria	5.20	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	7.00
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	7.66	7.66
North Ridgeville	11.71	11.71	11.71	11.71	11.71	11.71	11.71	12.55	12.35	12.31
Oberlin	15.01	15.37	15.37	14.49	14.49	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.65	18.65	18.65	18.61	18.61	18.61	18.61	18.61	19.36	19.36
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	9.09	13.09	13.09	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	5.23	5.23	5.23	5.30	5.30	5.30	7.20	7.20	7.20	8.10
Rochester	9.08	9.08	9.08	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Sheffield	3.64	3.64	3.64	3.60	3.64	3.64	3.64	3.64	3.64	3.64
South Amherst	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.70	3.70
Wellington	10.40	10.40	10.40	4.10	4.10	4.10	4.10	4.10	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50

Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Real Estate Tax
Current Fiscal Period And Fiscal Period Ended Nine Years Prior

Name of Taxpayer	December 31, 2018	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 18,450,670	0.29%
Wal Mart Real Estate	18,208,920	0.29%
Green Circle Growers Inc	14,101,180	0.22%
Elyria Realty LLC	9,308,140	0.15%
Orion Power Midwest LP	8,835,740	0.14%
Avon Senior Living LLC	8,757,880	0.14%
Ford Motor Company	8,527,110	0.13%
Rowland Billy	7,615,130	0.12%
ILPT Avon LLC	7,350,000	0.12%
AERC Avon LLC	6,822,430	0.11%
Totals	<u>\$ 107,977,200</u>	<u>1.71%</u>
Total Assessed Valuation	<u>\$ 6,388,391,380</u>	

Name of Taxpayer	December 31, 2009	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 17,776,050	0.27%
Centro Midway LLC	13,641,720	0.21%
Henkel Corporation	10,279,970	0.16%
Lowes Home Centers Inc	8,767,500	0.13%
Ford Motor Company	8,750,030	0.13%
Wal Mart Real Estate	8,097,570	0.12%
New Plan of Midway Inc	7,940,470	0.12%
Oster Construction Inc.	7,207,650	0.11%
AERC Avon LLC	7,123,310	0.11%
Chester 83 LLC	6,859,320	0.10%
Totals	<u>\$ 96,443,590</u>	<u>1.46%</u>
Total Assessed Valuation	<u>\$ 6,621,100,000</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, 2018	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 119,989,340	35.68%
Ohio Edison Co.	82,814,740	24.62%
Columbia Gas of Ohio Inc	38,338,600	11.40%
Cleveland Electric	26,409,560	7.85%
Firstenergy Generation	25,039,890	7.44%
Columbia Gas Transmission LLC	18,558,250	5.52%
NRG Power Midwest LP	13,128,350	3.90%
Total	\$ 324,278,730	96.41%
Total Assessed Valuation	\$ 336,334,960	

Name of Taxpayer	December 31, 2009	
	Assessed Value	Percent of Public Utility Assessed Value
Orion Power Midwest LP	\$ 63,287,790	26.29%
Ohio Edison Co.	62,900,560	26.13%
Firstenergy Generation	35,426,110	14.72%
American Transmission	24,935,770	10.37%
Cleveland Electric	21,944,260	9.12%
Columbia Gas of Ohio Inc	14,806,750	6.15%
Columbia Gas Transmission	13,106,610	5.44%
Total	\$ 236,407,850	98.21%
Total Assessed Valuation	\$ 240,743,430	

Source: Office of the Auditor, Lorain County, Ohio

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%
2010	51,500,605	49,317,582	95.76%	1,731,013	51,048,595	99.12%
2011	52,669,153	50,385,684	95.66%	1,555,428	51,941,112	98.62%
2012	52,720,910	50,745,778	96.25%	1,567,324	52,313,102	99.23%
2013	50,909,609	48,898,856	96.05%	1,545,634	50,444,490	99.09%
2014	55,041,595	53,065,418	96.41%	1,710,189	54,775,607	99.52%
2015	55,502,399	53,480,825	96.36%	1,657,101	55,137,926	99.34%
2016	58,400,475	56,415,918	96.60%	1,378,882	57,794,800	98.96%
2017	59,232,490	57,139,923	96.47%	1,489,590	58,629,513	98.98%
2018	60,344,449	58,212,845	96.47%	-	58,212,845	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				
	General Obligation Bonds	Sales Tax Bonds	Special Assessment Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Percentage of Personal Income (d)	Debt Per Capita (a)	
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%	112.68	
2012	20,125,000	-	2,840,000	-	286,398	582,446	-	7,080,000	-	206,580	124,964	31,245,388	0.27%	103.59	
2013	18,985,000	-	2,580,000	-	242,303	498,532	-	6,925,000	-	912,976	115,741	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%	93.52	
2015	16,205,000	-	2,035,000	-	180,193	544,621	202,000	7,255,000	-	748,266	97,295	27,267,375	0.21%	89.32	
2016	14,770,000	-	1,710,000	-	113,132	483,990	184,681	7,010,000	-	708,843	88,072	25,068,718	0.19%	81.77	
2017	16,785,000	2,565,000	1,375,000	-	65,480	539,067	160,595	6,760,000	-	668,128	78,849	28,997,119	0.21%	94.17	
2018	16,025,226	(b) 5,735,000	1,040,000	11,730,000	53,565	521,618	135,781	6,495,000	2,710,000	798,835	69,626	45,314,651	0.33%	147.32	

Source: Office of the Auditor, Lorain County, Ohio

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

(b) Includes Premium on General Obligation Bond

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

Year	General Bonded Debt						Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population (1)	Estimated Actual Value (a)	General Obligation Bonds	Debt Service Monies Available	Net General Bonded Debt			
2009	300,893	19,210,822,781	30,465,000	231,824	30,233,176	0.16%	100.48	
2010	301,461	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.55	
2011	301,816	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.98	
2012	301,637	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.03	
2013	302,908	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.90	
2014	304,313	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.24	
2015	305,291	17,417,541,204	23,460,000	1,000,857	22,459,143	0.13%	73.57	
2016	306,590	18,143,439,321	21,780,000	955,032	20,824,968	0.11%	67.92	
2017	307,924	18,336,326,294	23,545,000	1,087,143	22,457,857	0.12%	72.93	
2018	307,600 (2)	18,634,745,618	22,520,226 (b)	1,483,326	21,036,900	0.11%	68.39	

Source: Office of the Auditor, Lorain County, Ohio

(1) U.S. Census Bureau midyear population estimates.

(2) Generated estimate based on prior trends

(a) Refer to S6 for Property Value Data.

(b) Includes Premium on General Obligation Bond

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

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Valuation (a)	\$ 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	\$ 6,601,399,790	\$ 6,724,726,340
Debt Limit - Assessed Value (1)	\$ 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	\$ 166,618,158
Amount of Debt Applicable to Debt Limit (b)	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	22,520,226
General Obligation Bonds	(231,824)	(296,690)	(451,647)	(651,235)	(799,385)	(880,934)	(1,000,857)	(955,032)	(1,087,143)	(1,483,326)
Less Debt Service Monies Available										
Amount of Debt Subject to Limit	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	21,036,900
Legal Debt Margin	\$ 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	\$ 145,581,258
Legal Debt Margin as a Percentage of the Debt Limit	82.24%	81.79%	82.38%	83.87%	83.53%	84.68%	85.48%	87.09%	86.27%	87.37%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 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	\$ 67,247,263
Amount of Debt Subject to Limit	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	21,036,900
Unvoted Legal Debt Margin	\$ 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	\$ 46,210,363
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	55.98%	54.88%	56.34%	60.04%	59.22%	62.07%	64.04%	68.02%	65.98%	68.72%

Source: Office of the Auditor, Lorain County, Ohio

(1) Debt limit is the total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

- (a) Refer to S6 for Property Value Data.
- (b) Refer to S13 for Bonded Debt Data

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Per Capita Personal Income (2)	Personal Income	Civilian Labor Force in County (3)	Unemployed in County (3)	County Unemployment Rate
2009	300,893	34,083	10,255,336,119	158,400	15,100	9.5%
2010	301,461	34,702	10,461,299,622	151,100	13,800	9.1%
2011	301,816	36,855	11,123,428,680	149,700	11,700	7.8%
2012	301,637	38,359	11,570,493,683	149,200	10,500	7.0%
2013	302,908	39,166	11,863,694,728	151,000	11,100	7.4%
2014	304,313	40,488	12,321,024,744	151,000	9,700	6.4%
2015	305,291	41,812	12,764,827,292	150,500	8,400	5.6%
2016	306,590	42,949	13,167,733,910	152,700	9,200	6.0%
2017	307,924	44,433	13,681,987,092	153,200	9,400	6.1%
2018	307,600 (4)	44,125 (4)	13,572,850,000	152,400	8,200	5.4%

- 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	2018			2009	
		Number of Employees (1)	Rank	Percentage of Total Employment	Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,019	1	1.40%		
University Hospitals Elyria Medical Center	Health Care	1,934	2	1.34%	1,664	4
Lorain County	Government	1,891	3	1.31%	2,326	1
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,800	4	1.25%	1,922	2
Mercy Health Lorain	Health Care	1,700	5	1.18%	1,665	3
Lorain County Community College	Education	1,406	6	0.98%	1,400	6
Oberlin College	Education	1,197	7	0.83%	980	9
Wal-Mart Stores Inc.	Retail	661	8	0.46%		
Elyria City School District	Education	774	9	0.54%	947	10
North Ridgeville City School District	Education	654	10	0.45%		
Invacare Corporation	Surgical Supplies				1,405	5
Republic Engineered Products	Steel Manufacturing				1,100	7
Lorain City School District	Education				1,022	8
Total		<u>14,036</u>		<u>9.74%</u>	<u>14,431</u>	
Total Employment within the County		<u>144,200</u>	(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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Legislative and Executive										
Commissioners	60	51	47	49	39	39	42	43	44	32
Records Center	3	3	4	3	3	3	3	4	3	4
Community Development	11	11	10	11	13	25	21	16	13	13
Auditor	24	25	27	26	21	25	28	20	21	22
Auditor - Real Estate Assessment	28	26	21	27	32	29	26	32	29	33
Treasurer	8	8	7	7	7	6	6	6	6	8
Treasurer - DRETAC	7	7	6	7	7	7	7	7	7	4
Treasurer - Board of Revision	2	2	2	-	-	-	-	-	-	-
Prosecuting Attorney	79	80	85	75	79	83	79	78	87	89
Prosecutor - DRETAC	13	15	-	-	16	19	13	14	-	-
Board of Elections	28	24	29	40	27	28	28	27	30	59
Clerk of Courts - Certificate of Title	23	22	24	25	27	26	25	24	21	23
Recorder	13	13	14	10	10	9	10	12	10	10
Judicial										
Common Pleas Court	43	43	37	43	44	50	50	47	47	84
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	2
Probate Court	13	13	11	12	10	10	11	10	11	12
Probate Court - Indigent Guardianship	2	1	6	1	1	1	1	1	1	1
Probate Court - Computerization	2	1	-	-	-	-	-	-	-	-
Probate Court - Microfilm	-	1	-	-	-	2	2	2	2	2
Municipal Court	22	23	12	23	12	12	12	13	17	17
Clerk of Courts	35	34	33	33	33	30	30	31	28	21
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	3	3	3	3	3	3
Clerk of Courts - Computerization	-	-	-	-	-	-	2	-	-	-
Domestic Relations	162	149	160	153	139	141	135	129	131	130
Domestic Relations - Violent Offender	1	1	1	-	-	-	-	-	1	-
Domestic Relations - Title IV	4	17	9	2	13	1	3	1	3	2
Public Safety										
Sheriff	74	72	72	69	68	65	61	68	66	68
Sheriff - Jail Facility	152	147	142	143	144	142	143	151	150	146
Sheriff - Rotary	3	10	7	9	4	1	3	3	3	1
Sheriff - MEG	14	14	11	9	9	7	8	8	8	8
Sheriff - Crime Lab	5	4	4	4	4	2	3	4	4	5
Sheriff - Criminal Justice Services	-	-	-	-	-	3	5	5	5	7
Sheriff - Concealed Handgun License	-	-	-	-	-	-	-	-	1	1
Commissioners - Hazardous Materials	3	3	2	2	2	2	2	-	-	-
Commissioners - Community Disaster Services	4	4	3	3	3	2	2	2	2	2
Commissioners - 911 Services	16	16	16	24	27	25	28	28	31	31
T - Federal	1	1	-	-	-	-	-	-	-	-

(continued)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Coroner	6	6	6	6	5	6	8	7	8	8
Common Pleas - Intensive Supervision	13	13	19	20	26	24	23	23	22	22
Common Pleas - County Probation Services	7	7	7	7	8	3	4	5	8	7
Common Pleas - Court Mediation	2	2	2	2	2	2	2	2	2	2
Domestic Relations - Drug Court	2	2	2	1	1	2	1	3	2	1
Domestic Relations - Mental Health Court	-	-	-	-	-	-	-	1	-	-
Prosecutor's Victim Witness	5	3	3	4	3	3	4	5	6	5
Public Works										
Engineer Tax Map	6	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	76	71	64	65	60	61	56	56	51	50
Commissioners - Bascule Bridge	9	9	7	6	6	6	6	6	6	6
Health										
LCBDD - Supportive Living	86	87	100	100	106	100	71	42	42	-
Commissioners - Dog and Kennel	5	7	7	7	6	6	6	6	6	6
Commissioners - Solid Waste	6	16	16	16	17	22	20	22	23	20
Golden Acres	77	76	74	72	59	72	3	-	-	-
Sheriff's - Solid Waste	-	2	2	2	2	2	2	2	2	2
Auditor - Dog and Kennel	2	2	1	2	3	2	3	3	2	2
Alcohol and Drug Addiction Services	5	6	6	8	5	4	4	5	6	7
TB Clinic	7	7	7	-	-	-	-	-	-	-
Community Mental Health	11	11	11	12	13	12	11	11	12	12
Human Services										
Workforce Development Agency	114	6	7	16	14	15	7	11	24	20
Job and Family Services	214	203	180	183	174	176	174	184	177	185
Children's Services	157	149	135	131	110	113	115	121	122	140
Child Support Enforcement Agency	60	57	52	53	53	51	51	64	63	66
Domestic Relations - Youth Services	1	3	4	6	7	1	3	10	3	3
Domestic Relations - Reclaim Ohio	36	35	23	30	21	30	36	27	34	30
Veteran Services	12	14	14	12	16	16	15	19	19	20
LCBDD	407	417	395	385	421	423	429	428	427	470
Proprietary Services										
Sanitary Sewer	7	9	6	6	6	6	6	8	6	7
Transit Authority	6	1	2	1	3	1	1	2	3	2
Total	2,205	2,074	1,965	1,974	1,948	1,961	1,857	1,866	1,865	1,936

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	54	51	54	51	53	51	53	56	57	51
Auditor										
Number of non-exempt conveyances	5,414	5,410	5,061	5,602	6,571	5,789	6,041	6,752	7,424	7,554
Number of exempt conveyances	4,635	4,270	4,686	4,325	4,687	4,521	5,926	4,922	5,047	4,605
Number of real estate transfers	12,811	13,207	15,369	13,534	13,899	13,278	13,923	14,693	14,941	16,228
Number of parcels	165,454	165,910	167,145	162,210	162,678	163,185	164,180	164,976	165,538	166,475
Number of personal property returns	346	6	0	0	0	0	0	0	0	0
Number of checks issued	65,469	60,775	57,044	54,215	53,430	54,376	56,744	56,512	56,293	57,371
Treasurer										
Number of parcels collected	153,538	154,539	146,120	140,617	144,676	144,381	140,649	141,218	145,715	146,749
Return on portfolio	1.33%	2.07%	1.45%	1.10%	0.94%	1.13%	1.30%	1.14%	1.14%	1.69%
Prosecuting Attorney										
Number of cases - criminal	3,565	2,764	3,297	3,293	3,357	3,617	3,650	3,754	3,646	3,918
Number of cases - active civil lawsuits	363	279	307	46	49	42	36	16	23	37
Number of civil and miscellaneous legal opinions	3,000	2,500	2,400	2,080	2,030	3,226	2,888	2,600	2,720	3,042
Board of Elections										
Number of registered voters	203,555	208,660	204,770	212,372	202,286	203,718	195,535	206,401	207,865	214,629
Number of voters last general election	87,169	102,071	95,925	144,318	58,541	80,127	81,953	143,296	55,706	116,231
Percentage of registered voters that voted	42.82%	48.92%	46.85%	67.96%	28.94%	39.33%	41.91%	69.43%	26.80%	54.15%
Recorder										
Number of deeds recorded	10,402	9,271	8,958	8,802	9,990	9,981	9,884	10,669	11,121	11,976
Number of mortgages recorded	28,700	11,020	10,651	13,750	14,591	10,971	10,969	12,257	11,467	10,919
Number of military discharges recorded	53	51	52	96	89	60	27	41	44	643
Buildings and Grounds										
Number of buildings	75	73	76	70	70	70	70	71	71	71
Square footage of buildings	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	1,351,391
Central Purchasing										
Number of purchase orders issued	3,977	3,712	3,175	3,267	3,351	3,038	3,408	3,456	3,487	3,759
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	8,109	9,359	6,452	9,092	7,854	7,180	7,151	7,583	8,482	6,798
Probate Court										
Number of civil cases filed	35	63	72	74	76	65	89	65	80	52
Juvenile Court										
Number of juveniles charged	1,467	1,366	1,292	1,068	1,197	1,386	1,326	1,172	1,088	733
Number of cases reviewed	2,441	2,081	2,130	1,748	1,599	1,718	1,685	1,428	1,327	961
Bindovers	11	15	12	7	2	4	12	6	5	7
Number of adjudged delinquent cases filed	1,980	1,692	1,689	1,346	1,124	1,294	864	966	1,304	770

(continued)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Clerk of Courts										
Number of civil cases filed	2,590	12,377	11,942	11,779	11,204	11,383	9,078	9,225	12,617	11,494
Number of criminal cases filed	5,810	2,333	2,214	2,253	2,148	2,282	2,140	2,469	2,190	2,298
Number of appeals cases filed	221	206	193	191	189	198	179	176	171	208
Number of domestic cases filed	1,451	1,611	1,576	1,627	1,533	1,491	1,444	1,510	1,599	1,575
Number of liens filed	7,008	7,026	7,701	4,940	5,498	6,485	4,067	4,111	6,325	8,462
Domestic Relations										
Number of cases filed	4,678	4,504	4,524	4,233	4,293	4,465	4,136	3,936	3,746	3,761
Number of disposition of cases	3,933	3,192	5,973	3,303	7,031	7,340	7,864	7,821	7,906	6,962
Number of traffic dispositions	1,352	1,250	1,268	1,254	1,231	1,125	1,076	1,013	1,017	1,003
Law Library										
Number of volumes in collection	21,488	19,833	19,942	20,024	20,084	20,105	19,855	17,850	17,859	18,477
Public Safety										
Sheriff										
Average daily jail census	426	391	392	415	424	397	411	453	421	425
Prisoners booked	7,879	7,508	7,600	7,964	8,098	7,748	8,064	8,040	7,399	8,236
Prisoners released	7,758	7,479	7,569	7,960	8,123	7,753	7,948	8,093	7,386	8,261
Cost of Prisoner Meals	\$628,133	\$503,660	\$506,660	\$498,267	\$539,000	\$591,964	\$495,376	\$519,633	\$520,311	\$526,627
Number of traffic citations issued	510	766	1,139	1,904	1,523	1,555	1,168	1,162	1,355	1,460
Number of calls for service	39,188	39,943	42,912	43,738	48,344	50,519	59,930	58,745	37,292	35,138
Coroner										
Number of cases investigated	210	193	212	248	268	240	275	347	385	334
Number of autopsies performed	31	28	36	55	59	42	59	75	65	65
Cases relinquished to attending physicians	276	310	364	328	363	435	456	493	598	621
Public Works										
Engineer										
Miles of roads resurfaced	4	7	17	20	11	15	7	16	6	19
Number of bridges replaced/improved	10	2	1	2	3	7	8	7	7	4
Number of culverts built/replaced/improved	7	4	14	15	15	11	24	4	3	23
Building Department										
Number of permits issued - Additions	25	32	33	14	0	0	0	0	0	0
Number of permits issued - New Dwelling	21	21	40	13	3	0	0	0	0	0
Number of inspections performed	1,788	1,187	1,249	755	0	0	0	0	0	0
Contractors Registered	266	270	283	206	2	0	0	0	0	0
Sewer District										
Average daily sewage treated - gallons	482,383	482,383	450,000	265,700	250,927	239,953	229,000	444,600	298,300	416,100
Number of tap-ins	0	1	3	23	23	1	0	0	0	0
Number of customers	2,652	3,102	3,105	3,092	3,196	3,236	3,265	3,252	3,316	3,978

(continued)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Health										
LCBDD										
Number of students enrolled	638	659	682	710	680	733	725	556	471	782
Early intervention program	52	30	17	20	21	30	25	20	17	23
Preschool	150	139	142	142	140	141	152	156	138	153
School age										
Mental Health										
Total client count - intensive	5,304	5,629	5,312	5,559	4,541	5,681	5,463	5,209	4,950	5,226
Total client count - non-intensive	5,596	6,101	5,578	5,985	6,419	6,862	6,028	6,075	5,812	6,532
Total client count - early intervention	2,350	2,397	2,176	2,120	1,851	2,332	1,985	2,117	1,681	1,791
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	31,135	37,349	41,431	43,116	43,250	41,150	39,598	39,106	37,204	33,910
Total client count - Child Care Children Served	2,424	2,244	2,225	2,619	2,509	2,510	2,636	2,699	2,557	1,719
Total client count - Ohio Works First Recipients	4,198	5,425	5,031	3,028	2,810	2,731	3,199	3,424	3,234	1,334
Total client count - Disability Assistance Recipients	353	264	231	248	203	213	169	146	139	-
Total client count - Medicaid Eligible Recipients	42,779	46,799	49,061	54,457	56,015	64,947	71,238	70,414	70,942	66,129
Children Services										
Intake Workload - Abuse	918	950	998	1,218	1,041	1,074	999	956	937	765
Intake Workload - Emotional Maltreatment	187	240	238	318	313	308	364	301	211	101
Intake Workload - Neglect	1,319	1,228	1,288	1,354	1,333	1,247	1,282	1,079	1,027	912
Intake Workload - Medical Neglect	105	100	110	107	113	119	93	82	74	58
Intake Workload - Sex Abuse	389	309	343	364	300	322	273	199	215	160
Intake Workload - Family in Need of Services	72	92	227	193	170	175	190	149	154	116
Intake Workload - Dependency	9	17	18	22	9	20	25	28	13	31
Intake Workload - Information & Referral	908	1,029	1,018	1,172	1,402	890	136	230	284	362
Veteran Services										
Veterans Requesting Financial Assistance	297	188	221	223	203	299	268	247	355	1,833
Veterans Receiving Financial Assistance	242	147	200	215	189	269	238	233	337	1,800
Total Veteran Service Commission Contacts	14,403	10,313	13,262	12,969	4,650	8,765	8,936	8,008	9,215	8,831
Amount of benefits paid to county residents	\$412,176	\$243,571	\$318,490	\$380,525	\$402,660	\$644,091	\$617,058	\$643,171	\$768,787	\$841,827

Source: Lorain County Departments

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government:										
Legislative and Executive:										
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
Data Processing	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Administrative office space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Judicial:										
Common Pleas Court										
Administrative and Courtroom Space	10	10	10	10	10	10	10	10	10	10
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Probate Court										
Number of court rooms	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Clerk of Courts	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Administrative office space	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Certificate of Title	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Domestic Relations	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Administrative office space	422	422	422	422	422	422	422	422	422	422
Law Library	48	48	43	43	43	43	43	50	50	50
Administrative office space	355	355	355	355	355	355	355	355	355	355
Information Technology										
Administrative office space										
Public Safety:										
Sheriff	422	422	422	422	422	422	422	422	422	422
Jail capacity	48	48	43	43	43	43	43	50	50	50
Number of patrol vehicles	355	355	355	355	355	355	355	355	355	355
Probation										
Administrative office space										

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Disaster Services										
Number of emergency response vehicles	5	5	5	6	6	6	6	6	6	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	264	264	264
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	111	115	110	113	105	105	105	106	106	106
Tax Map										
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026
Sewer District										
Number of treatment facilities	4	4	4	4	4	4	4	4	4	4
Number of pumping stations	4	4	4	4	4	4	4	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
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	39	38	36	36	36	36	36	36	39	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	1	1	2	2	2	2	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	22	22	22	22	22	22	18	16	15	16
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	1	1	2	3	4	5	5	6	8

Source: Various County Departments, square footage approximated

