

# Lorain County



## **Comprehensive Annual Financial Report**

**For The Year Ended December 31, 2020**

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





# ***Introductory Section***

*Introductory Section*



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



# **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2020*



## **Lorain County Ohio**

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

*Prepared by:*

**Tim Cochey**  
Assistant Chief Deputy of Finance

**Alexandria DeMarco**  
Comptroller

**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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# OFFICE OF THE AUDITOR

## LORAIN COUNTY, OHIO



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

June 30, 2021

Lorain County Commissioners:

Honorable Michelle Hung, President  
Honorable David Moore, Vice President  
Honorable Matt Lundy

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report for the County of Lorain, Ohio, for the year ended December 31, 2020. 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 Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report represents a continuing effort to improve the financial management of the County. The information contained in this Comprehensive Annual Financial Report 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 estimates based on prior trends, the County had a population of 310,850 in 2020, 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 custodial funds in the report:

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization, while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago, Illinois to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west.

The 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 2020 and has invested in a number of new projects to improve services to the public. In 2020, the County invested approximately \$4.6 million in infrastructure with paving 2.8 miles and repairing 21.3 miles of roadways and state routes, continued work on replacing and improving five bridges in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements of two bridges, which includes one superstructure replacement, in 2021 with an approximate cost of \$1.6 million. The County will commence on projects totaling \$7.6 million in state and county roadways improvements with 2021 monetary assistance from local, state and Federal governments.

Lorain County has borrowed \$7.9 million in 2021 for upgrades, renovations and improvements to County facilities and systems; this includes renovations to the Engineer's Garage for \$1.2 million, as well as improvements to Emerald Sanitary Sewer Systems for \$3.8 million, Project Apple Pie (Spiegelberg) Sewer Systems for \$2.2 million and Hampshire Farms Sanitary Sewer Systems for \$0.7 million. The continuation of the telecommunication system upgrade and 911 software upgrades, along with completion of the Court Case Management System are scheduled to occur in 2021. Other capital improvements planned for 2021 are renovations to the Board of Elections, Administration Building and Justice Center, and the demolition of the Golden Acres and Old Stepping Stone Buildings.

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

## **FINANCIAL INFORMATION**

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

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

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

The County utilizes a fully automated accounting system as well as an automated system of control for 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, 2020. 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, 2019. 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 Tim Cochey and Alexandria DeMarco of the Auditor's Office.

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

Respectfully yours,



J. Craig Snodgrass, CPA, CGFM  
Lorain County Auditor

**Lorain County, Ohio**  
Elected Officials  
As of December 31, 2020

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**Board of Commissioners**

Matt Lundy  
Lori Kokoski (term ended 12/31/2020)  
Sharon Sweda (term ended 12/31/2020)  
Michelle Hung (term commenced 01/01/2021)  
David Moore (term commenced 01/01/2021)

**County Auditor**

J. Craig Snodgrass, CPA, CGFM

**County Treasurer**

Daniel J. Talarek

**Prosecuting Attorney**

Dennis P. Will (term ended 12/31/2020)  
J.D. Tomlinson (term commenced 01/01/2021)

**Coroner**

Dr. Stephen Evans

**Sheriff**

Phil R. Stammitti

**Engineer**

Kenneth P. Carney

**Common Pleas Court Judges**

John R. Miraldi  
Raymond Ewers  
Mark Betleski  
Christopher Rothgery  
James Miraldi  
Chris Cook

**Probate Court Judge**

James T. Walther

**Domestic Relations Judges**

Frank Janik  
Lisa I. Swenski  
Sherry Glass Strohsack

**Clerk of Courts**

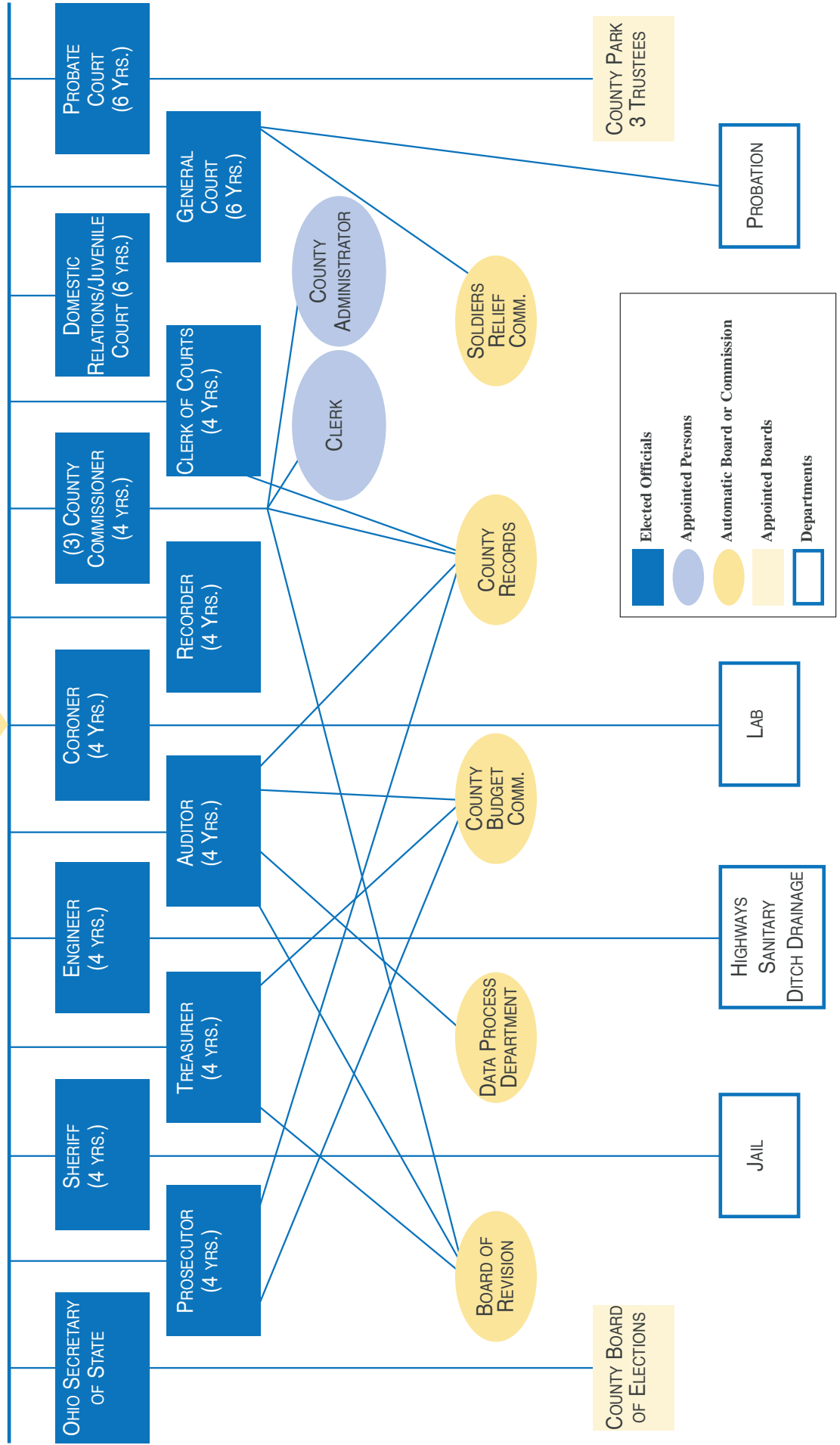
Tom Orlando

**County Recorder**

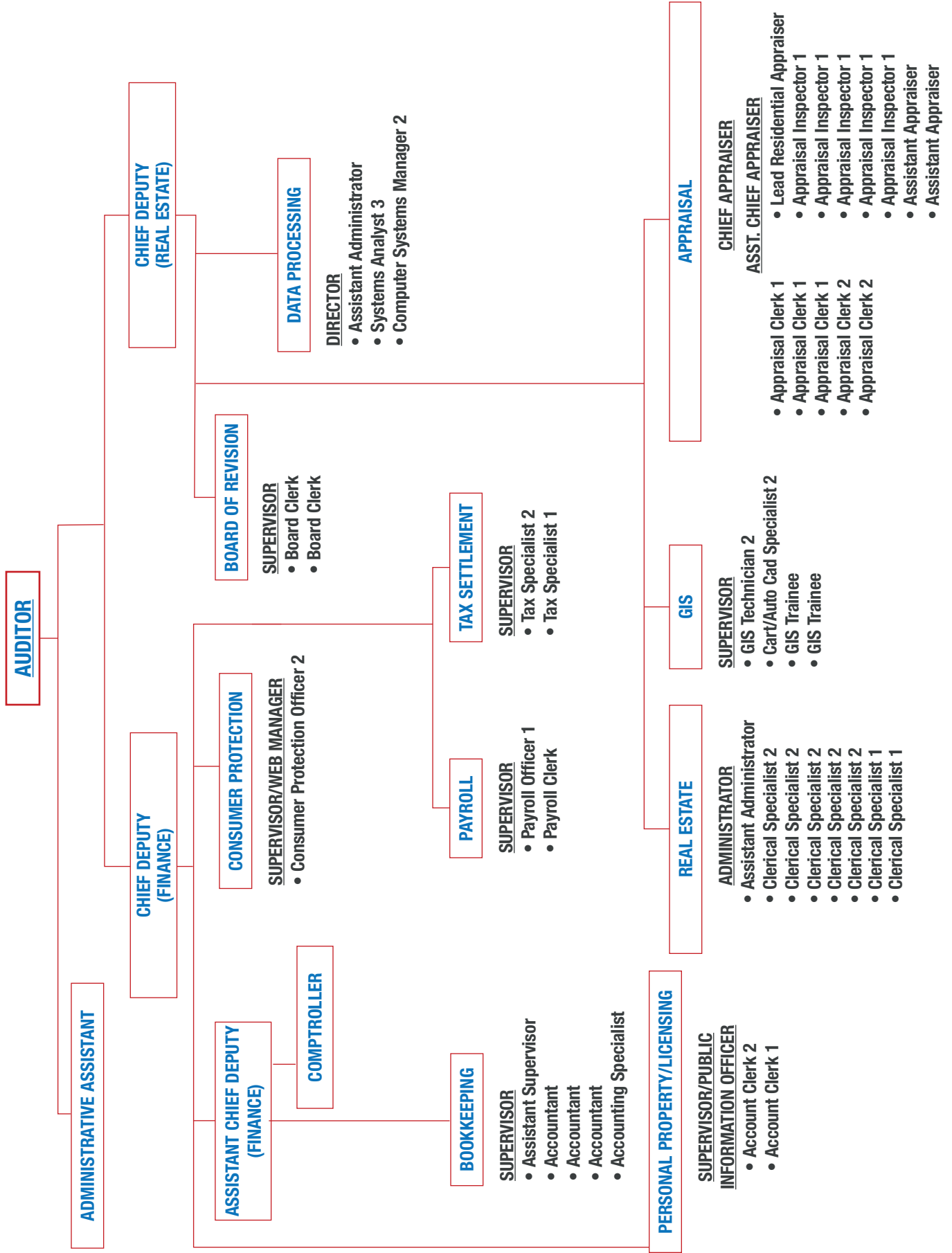
Judy Nedwick (term ended 12/31/2020)  
Mike Doran (term commenced 01/01/2021)

# Lorain County Government

## REGISTERED VOTERS



# Lorain County Auditor's Organizational Chart



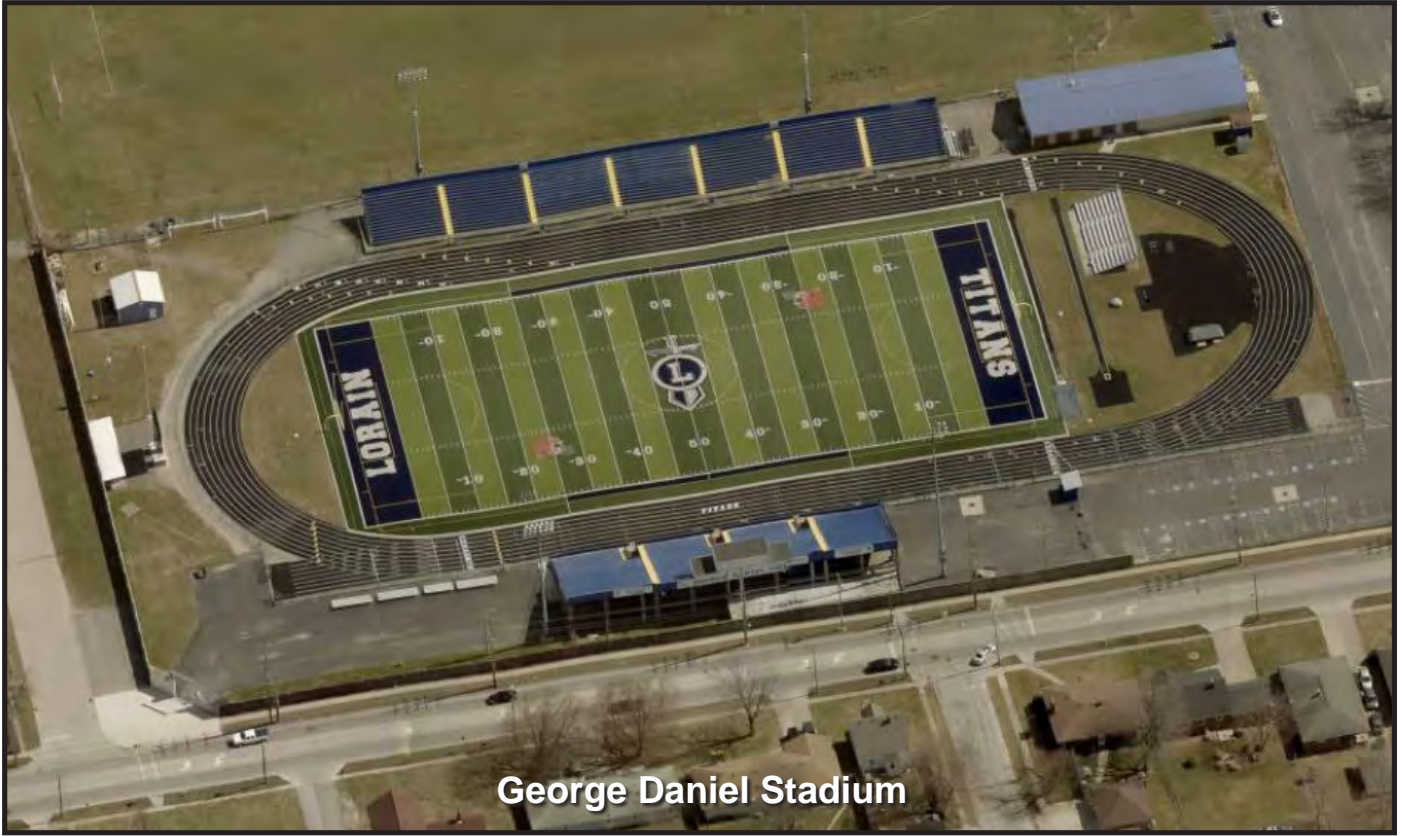


Carvana



Cascade Park





George Daniel Stadium



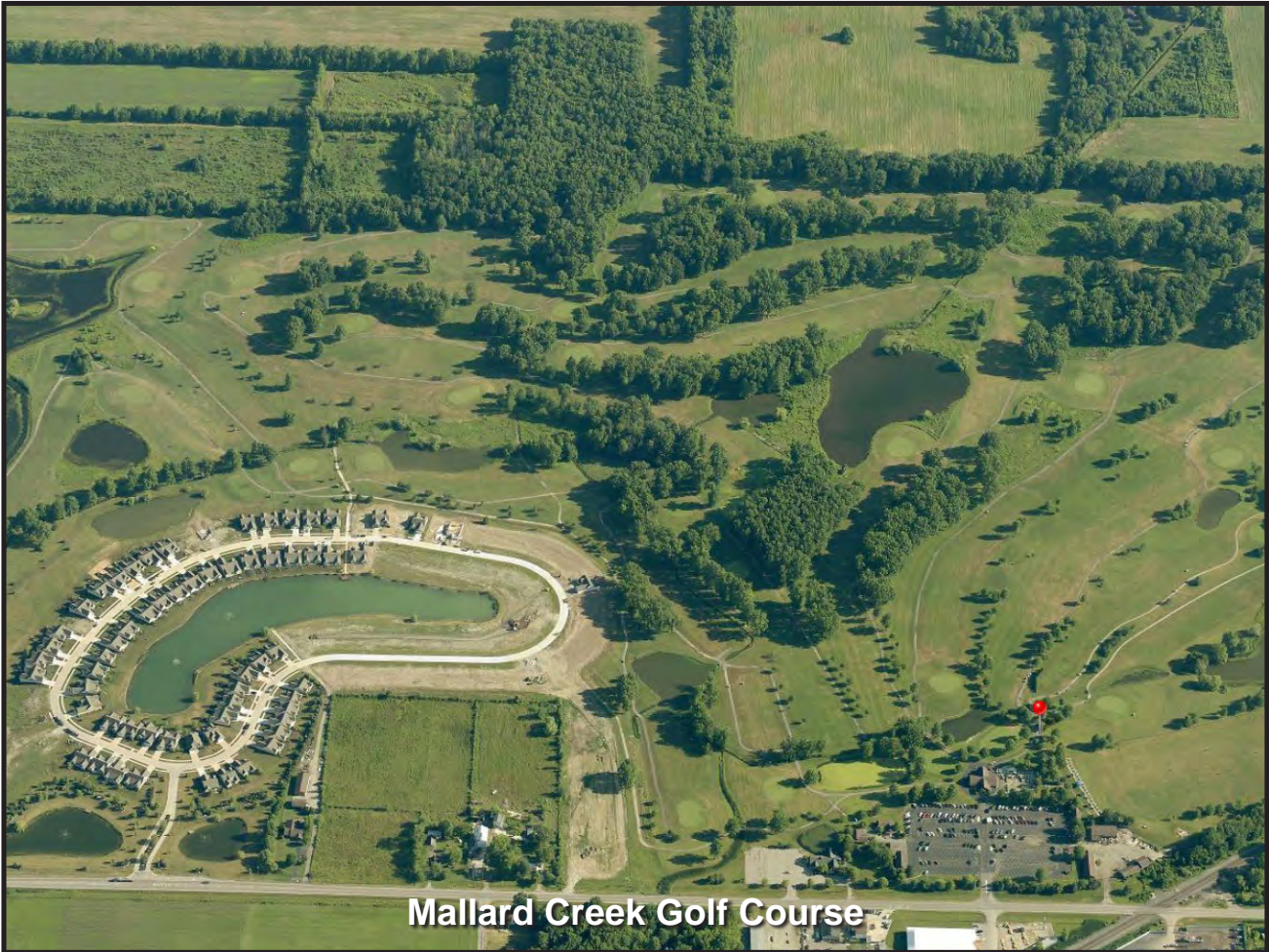
Grafton Village Solar Electric Array



Lorain County Fairgrounds



Lorain High School



Mallard Creek Golf Course



Meijer Store



Menards and Hobby Lobby in Avon



North Ridgeville High School Stadium



**Northwood School Campus in Elyria**



**Riddell Headquarters**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Lorain County  
Ohio**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morill*

Executive Director/CEO



# ***Financial Section***

***Financial Section***





# OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12<sup>th</sup> 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, 2020, 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 7.3 percent, 11.9 percent, and 29.3 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Murray Ridge Production Center, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2020, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Mental Health, Addiction and Recovery Services Fund and the Lorain County Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 2 to the financial statements, during 2020, the County implemented Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. As discussed in Note 30 to the financial statements, we also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. We did not modify our opinion regarding these matters.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2021, 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

June 30, 2021

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**Lorain County, Ohio**  
Management's Discussion and Analysis  
December 31, 2020  
*Unaudited*

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The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2020. 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, 2020 by \$134,343,030 (net position). Of the County's net position, \$108,225,805 (80.6%) is invested in capital assets and is not available for future spending. The County's total net position increased \$9,066,111 and the unrestricted net position is (\$116,427,673).
- At the close of the fiscal year ended December 31, 2020, the County's governmental funds reported combined ending fund balances of \$194,104,652, an increase of \$31,438,496 in comparison with the restated prior year fund balance.
- The unassigned fund balance for the General fund was \$32,158,987 or 56.7% of total general fund expenditures plus other financing sources and uses. This represents a \$21,003,919 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.

**Lorain County, Ohio**  
Management's Discussion and Analysis  
December 31, 2020  
*Unaudited*

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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 86 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Mental Health, Addiction and Recovery Services fund, LCBDD fund, and Construction Projects fund which are considered to be major funds. Data from the other 80 funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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**The County as Fiscal Agent or Custodian**

*Fiduciary funds*—The County maintains 17 custodial funds that are used to account for assets that are held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Changes in 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 \$134,343,030 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2020 to fiscal year 2019 follows:

	Governmental Activities			Business-Type Activities		
	2020	2019	Change	2020	2019	Change
<b>Assets</b>						
Current and Other Assets	\$ 311,948,752	\$ 279,050,637	\$ 32,898,115	\$ 16,470,706	\$ 18,261,810	\$ (1,791,104)
Net Pension/OPEB Asset	218,782	208,653	10,129	-	-	-
Capital Assets	147,157,008	145,800,702	1,356,306	35,339,432	34,189,138	1,150,294
<i>Total Assets</i>	<u>459,324,542</u>	<u>425,059,992</u>	<u>34,264,550</u>	<u>51,810,138</u>	<u>52,450,948</u>	<u>(640,810)</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges	171,551	187,147	(15,596)	974,253	649,860	324,393
Pension & OPEB	31,515,910	55,672,045	(24,156,135)	239,968	442,144	(202,176)
<i>Total Deferred Outflows of Resources</i>	<u>31,687,461</u>	<u>55,859,192</u>	<u>(24,171,731)</u>	<u>1,214,221</u>	<u>1,092,004</u>	<u>122,217</u>
<b>Liabilities</b>						
Current and Other Liabilities	18,016,781	20,886,885	(2,870,104)	768,521	2,733,456	(1,964,935)
Long-Term Liabilities:						
Due within One Year	7,981,386	23,007,889	(15,026,503)	5,072,346	4,699,378	372,968
Due in More Than One Year:						
Net Pension Liability	117,998,419	163,441,245	(45,442,826)	694,082	969,750	(275,668)
Net OPEB Liability	78,865,721	75,035,004	3,830,717	476,051	452,928	23,123
Other Amounts	73,420,951	45,632,595	27,788,356	13,250,800	12,823,659	427,141
<i>Total Liabilities</i>	<u>296,283,258</u>	<u>328,003,618</u>	<u>(31,720,360)</u>	<u>20,261,800</u>	<u>21,679,171</u>	<u>(1,417,371)</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	55,886,719	55,688,286	198,433	-	-	-
Pension & OPEB	37,040,505	3,796,500	33,244,005	221,050	17,642	203,408
<i>Total Deferred Inflows of Resources</i>	<u>92,927,224</u>	<u>59,484,786</u>	<u>33,442,438</u>	<u>221,050</u>	<u>17,642</u>	<u>203,408</u>
<b>Net Position</b>						
Net Investment in Capital Assets	85,548,866	93,333,579	(7,784,713)	22,676,939	21,692,792	984,147
Restricted	142,544,898	124,456,697	18,088,201	-	-	-
Unrestricted	(126,292,243)	(124,359,496)	(1,932,747)	9,864,570	10,153,347	(288,777)
<i>Total Net Position</i>	<u>\$ 101,801,521</u>	<u>\$ 93,430,780</u>	<u>\$ 8,370,741</u>	<u>\$ 32,541,509</u>	<u>\$ 31,846,139</u>	<u>\$ 695,370</u>

Governmental Activities 2019 balances were restated for implementation of GASB 84; however, the above amounts are not updated to reflect this change.

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County also adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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



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The largest portion of the County's net position of \$108.2 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 \$142.5 million represents resources that are subject to external restrictions on how they may be used.

The net position for business-type activities increased \$695,370 from the prior fiscal year for an ending balance of \$32.5 million. The County generally can only use this net position to finance continuing sewer, airport and transit operations.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2020 to fiscal year 2019 follows:

	<b>Changes in Net Position</b>					
	Governmental Activities			Business-Type Activities		
	2020	2019	Change	2020	2019	Change
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services	\$ 33,934,900	\$ 36,583,416	\$ (2,648,516)	\$ 3,685,412	\$ 14,009,127	\$ (10,323,715)
Operating Grants	85,377,698	77,566,278	7,811,420	3,541,664	-	3,541,664
Capital Grants	5,805,638	3,481,377	2,324,261	-	1,353,275	(1,353,275)
<i>General Revenues:</i>						
Property Taxes	58,652,647	55,216,705	3,435,942	-	-	-
Sales Tax	44,198,191	41,110,682	3,087,509	-	-	-
Intergovernmental Revenue						
not Restricted to Specific Programs	8,025,146	8,629,516	(604,370)	-	-	-
Investment Income	3,595,964	6,113,036	(2,517,072)	-	-	-
Other Income	8,492,291	5,882,912	2,609,379	338,563	279,685	58,878
<i>Total Revenues</i>	<u>248,082,475</u>	<u>234,583,922</u>	<u>13,498,553</u>	<u>7,565,639</u>	<u>15,642,087</u>	<u>(8,076,448)</u>
<b>Program Expenses</b>						
General Government -						
Legislative and Executive	58,071,027	43,605,371	14,465,656	-	-	-
Judicial	27,517,795	27,664,870	(147,075)	-	-	-
Public Safety	29,266,237	40,245,243	(10,979,006)	-	-	-
Public Works	14,380,660	16,636,604	(2,255,944)	-	-	-
Health	23,825,198	25,939,439	(2,114,241)	-	-	-
Human Services	85,014,781	95,349,601	(10,334,820)	-	-	-
Economic Development and Assistance	809,287	1,858,937	(1,049,650)	-	-	-
Interest on Long-term Debt	530,210	1,228,242	(698,032)	-	-	-
Other	45,446	-	45,446	-	-	-
Enterprise Operations:						
Sewer System	-	-	-	3,377,276	6,199,647	(2,822,371)
Lorain County Regional Airport	-	-	-	864,197	666,405	197,792
Lorain County Transit	-	-	-	2,879,889	2,884,237	(4,348)
<i>Total Program Expenses</i>	<u>239,460,641</u>	<u>252,528,307</u>	<u>(13,067,666)</u>	<u>7,121,362</u>	<u>9,750,289</u>	<u>(2,628,927)</u>
<i>Increase (Decrease) in Net Position</i>	8,621,834	(17,944,385)	26,566,219	444,277	5,891,798	(5,447,521)
Transfers	(251,093)	(257,392)	6,299	251,093	257,392	(6,299)
<i>Change in Net Position</i>	8,370,741	(18,201,777)	26,572,518	695,370	6,149,190	(5,453,820)
<i>Net Position Beginning of Year</i>	93,430,780	108,372,056	(14,941,276)	31,846,139	25,696,949	6,149,190
<i>Restatement - See Note 2S</i>	-	3,260,501	(3,260,501)	-	-	-
<i>Net Position End of Year</i>	<u>\$ 101,801,521</u>	<u>\$ 93,430,780</u>	<u>\$ 8,370,741</u>	<u>\$ 32,541,509</u>	<u>\$ 31,846,139</u>	<u>\$ 695,370</u>

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Total revenue of the governmental activities increased \$13.5 million due to increases in operating grant revenues and increased property tax, sales tax and other income. Total expenses of governmental activities decreased \$13.1 million. This was primarily due to a decrease in public safety, public works, health, human services and economic development and assistance expenses totaling \$26.7 million partially offset by an increase of \$14.5 million to legislative and executive.

Total revenue of the business-type activities decreased \$8.1 million mainly due to a decrease in charges for services for business offset by an increase in operating grants. While operating grants in the business-type activities increased, the overall decrease in revenue was directly related to the decrease in charges for services from the Lorain County Sanitary Sewer for new sewer system and special assessments in 2019.

**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 \$194,104,652. Of this total, \$137,250,285 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$15,964,279 is considered nonspendable because it has been used for loans and inventory. A total of \$8,835,030 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 \$299,965 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 \$31,755,093 in unassigned fund balances. The overall positive unassigned fund balance is due primarily to the conservation of the General Fund due to the influx of funding received from the CARES Act.

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 \$32,158,987, while total fund balance is \$55,176,548. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing uses. Unassigned General fund balance represents 48.8% of total General fund expenditures plus other financing sources uses, while total fund balance represents 83.7% of that same amount.

The fund balance of the general fund increased by \$12,304,072 during the fiscal year. Revenues were \$3,811,305 higher. Sales tax revenue increased \$2,300,161 due to increased personal spending as a result of the coronavirus pandemic, and property tax revenue increased \$452,796 reflecting an improving area economy. Miscellaneous revenue also increased \$3,356,876 primarily due to unclaimed funds now being included in the General Fund as a result of a change in reporting. Interest income decreased by \$2,517,072 due to a drop in interest rates related to the coronavirus pandemic. Expenditures were \$914,764 lower than the prior year primarily due to a decrease in personnel costs and other expenditures.

Job & Family Services fund balance increased \$536,437 due to an increase in grant revenue received. Children Services fund balance increased \$855,154 due to an increase in state funds and property taxes received, along with a decrease in personnel costs. Mental Health, Addiction and Recovery Services fund balance decreased \$1,139,786 primarily due to a decrease in grants received. LCBDD fund balance increased \$1,424,690 due to an increase in property taxes received; there were also offsetting decreases in charges for services, and state and federal grant revenue, with a decrease in contractual services expenditures, because many services offered by LCDD were unable to be offered in 2020 due to the pandemic. Construction Projects fund balance increased \$5.3 million due to a decrease in the amount spent on large projects, along with an increase in bond proceeds.

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*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 \$8,400,144 compared to the original budgeted revenues. The budget for sales tax revenues increased \$2,509,241, licenses, permits and fees revenues increased \$1,852,188 and miscellaneous revenue increased \$3,085,753. Final total budgeted expenditures increased \$5,820,784 compared to the original budgeted expenditures.

**Capital Assets**

The County's investment in capital assets for its government-wide activities as of December 31, 2020, amounts to \$182,496,440 (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

- Job and Family Services Building Improvements \$3,133,825
- 201 Burns Road \$525,717
- Jail Facility Improvements \$771,890
- Parking Deck Improvements \$2,505,388
- Airport Improvements \$4,681,292
- West Road Bridge Replacement \$248,900
- Whitney Road Bridge Replacement \$1,345,381

Amounts Spent for Ongoing Projects

- Court Case Management System \$355,503
- 911 System Improvements \$134,085
- Engineer Garage Improvements \$936,009
- Project Apple Pie \$89,322
- Telecommunication Improvements \$89,143

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 5,473,425	\$ 5,482,775	\$ 4,630,231	\$ 4,630,231	\$ 10,103,656	\$ 10,113,006
Construction in Progress	3,983,867	6,367,151	-	4,330,250	3,983,867	10,697,401
Building, Structures and Improvements	90,212,170	87,231,035	8,924,255	4,815,091	99,136,425	92,046,126
Vehicles	7,276,307	6,724,724	767,776	866,106	8,044,083	7,590,830
Machinery and Equipment	5,107,225	4,365,273	414,595	214,949	5,521,820	4,580,222
Furniture and Fixtures	280,657	294,394	-	-	280,657	294,394
Intangible Assets	2,309,427	2,555,856	-	-	2,309,427	2,555,856
Infrastructure	32,513,930	32,779,494	-	-	32,513,930	32,779,494
Sewer Plants	-	-	5,908,831	6,051,265	5,908,831	6,051,265
Sewer Lines	-	-	14,427,477	12,996,771	14,427,477	12,996,771
Water Lines	-	-	266,267	284,475	266,267	284,475
<b>Total</b>	<b>\$ 147,157,008</b>	<b>\$ 145,800,702</b>	<b>\$ 35,339,432</b>	<b>\$ 34,189,138</b>	<b>\$ 182,496,440</b>	<b>\$ 179,989,840</b>

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

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**Debt Administration**

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

Moody's Investors Services had assigned an "Aa2" bond rating to the County in Year 2020 (unchanged from Year 2019) and the County did not obtain a rating from Standard & Poor's in 2020, however they had assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in Year 2019 for bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

At the end of the current fiscal year, the County had a total bonded debt of \$63,210,000. Of this amount, \$48,410,000 comprises bonded debt backed by the full faith and credit of the County, \$4,990,000 pledged by sales tax receipts, \$9,490,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$320,000 is to be repaid by special assessments levied on benefited property owners and is backed by the full faith and credit of the County. As of December 31, 2020, the County had \$10,990,000 in outstanding bond anticipation notes. Of that balance, \$4,680,000 was used to pay principal and interest on outstanding notes, \$5,560,000 is for capital improvements and \$750,000 is for sanitary sewer and waterline projects.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Bond Anticipation Notes	\$ 6,560,000	\$ 22,485,000	\$ 4,430,000	\$ 4,180,000	\$ 10,990,000	\$ 26,665,000
General Obligation Bonds	48,410,000	21,605,000	9,490,000	8,845,000	57,900,000	30,450,000
Special Assessment Bonds	320,000	685,000	-	-	320,000	685,000
Sales Tax Receipts Bonds	4,990,000	5,365,000	-	-	4,990,000	5,365,000
OWDA Loans	28,018	41,086	4,206,237	4,361,357	4,234,255	4,402,443
OPWC Loans	428,756	456,846	51,180	60,403	479,936	517,249
SIB Loan	83,881	110,217	-	-	83,881	110,217
<i>Total</i>	<u>\$ 60,820,655</u>	<u>\$ 50,748,149</u>	<u>\$ 18,177,417</u>	<u>\$ 17,446,760</u>	<u>\$ 78,998,072</u>	<u>\$ 68,194,909</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.

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**Request for Information**

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

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**Lorain County, Ohio**  
**Statement of Net Position**  
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	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 208,429,970	\$ 10,531,192	\$ 218,961,162	\$ 7,506,660
Cash with Fiscal Agent	304,323	-	304,323	-
Cash and Cash Equivalents in Segregated Accounts	1,714,044	11,358	1,725,402	-
Cash and Investments with Escrow Agents	3,764,102	-	3,764,102	-
Bond Fund Program Reserves	-	-	-	15,795
Receivables, Net of Allowances	90,049,795	10,663,500	100,713,295	3,048,658
Internal Balances	4,760,879	(4,760,879)	-	-
Prepays	516,436	-	516,436	-
Due from External Parties	25,000	-	25,000	-
Due from Component Units	390,834	-	390,834	-
Materials and Supplies Inventory	1,993,369	25,535	2,018,904	1,060
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	6,876,369
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,624,775
Unamortized Bond Discount	-	-	-	51,000
Due from Other Entities	-	-	-	3,580,412
Capital Assets, Not Being Depreciated	9,457,292	4,630,230	14,087,522	672,283
Capital Assets, Net of Depreciation	137,699,716	30,709,202	168,408,918	4,015,621
Net OPEB Asset	218,782	-	218,782	-
<i>Total Assets</i>	<u>459,324,542</u>	<u>51,810,138</u>	<u>511,134,680</u>	<u>28,393,633</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	171,551	974,253	1,145,804	-
Pension	18,648,725	141,305	18,790,030	255,196
OPEB	12,867,185	98,663	12,965,848	201,227
<i>Total Deferred Outflows of Resources</i>	<u>31,687,461</u>	<u>1,214,221</u>	<u>32,901,682</u>	<u>456,423</u>
<b>Liabilities</b>				
Payables	14,806,781	768,521	15,575,302	1,678,120
Accrued Interest	-	-	-	35,412
Notes Payable	3,210,000	-	3,210,000	-
Long-Term Liabilities:				
Due Within One Year	7,981,386	5,072,346	13,053,732	211,538
Due In More Than One Year:				
Net Pension Liability	117,998,419	694,082	118,692,501	836,879
Net OPEB Liability	78,865,721	476,051	79,341,772	544,631
Other Amounts	73,420,951	13,250,800	86,671,751	7,973,716
<i>Total Liabilities</i>	<u>296,283,258</u>	<u>20,261,800</u>	<u>316,545,058</u>	<u>11,280,296</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	55,886,719	-	55,886,719	-
Pension	25,097,731	151,076	25,248,807	177,520
OPEB	11,942,774	69,974	12,012,748	77,541
<i>Total Deferred Inflows of Resources</i>	<u>92,927,224</u>	<u>221,050</u>	<u>93,148,274</u>	<u>255,061</u>
<b>Net Position</b>				
Net Investment in Capital Assets	85,548,866	22,676,939	108,225,805	4,329,613
Restricted for:				
Judicial Programs and Services	5,174,570	-	5,174,570	-
Public Safety Programs and Services	18,053,347	-	18,053,347	-
Health Programs and Services	54,183,023	-	54,183,023	-
Human Service Programs and Services	33,943,807	-	33,943,807	643,900
Bond Fund Program Reserves	-	-	-	2,640,570
Community and Economic Development and Assistance	1,143,398	-	1,143,398	111,500
Real Estate Assessment	8,535,781	-	8,535,781	-
Highways, Streets, Roads and Bridges	2,677,929	-	2,677,929	-
Capital Projects	8,430,993	-	8,430,993	-
Debt Service	7,151,015	-	7,151,015	-
Other Governmental Purposes	3,251,035	-	3,251,035	-
Unrestricted	(126,292,243)	9,864,570	(116,427,673)	9,589,116
<i>Total Net Position</i>	<u>\$ 101,801,521</u>	<u>\$ 32,541,509</u>	<u>\$ 134,343,030</u>	<u>\$ 17,314,699</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, 2020

<b>Functions/Programs</b>	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
<b>Primary Government</b>				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 58,071,027	\$ 17,437,640	\$ 18,691,363	\$ 5,805,638
Judicial	27,517,795	6,336,809	429,182	-
Public Safety	29,266,237	2,882,881	1,261,828	-
Public Works	14,380,660	1,264,406	9,355,778	-
Health	23,825,198	3,678,064	8,831,173	-
Human Services	85,014,781	2,335,100	45,819,393	-
Economic Development and Assistance	809,287	-	988,981	-
Interest on Long-term Debt	530,210	-	-	-
Other	45,446	-	-	-
<i>Total Governmental Activities</i>	<u>239,460,641</u>	<u>33,934,900</u>	<u>85,377,698</u>	<u>5,805,638</u>
<b>Business-Type Activities</b>				
Sewer System	3,377,276	2,989,907	50,362	-
Lorain County Regional Airport	864,197	49,173	499,668	-
Lorain County Transit	2,879,889	646,332	2,991,634	-
<i>Total Business-Type Activities</i>	<u>7,121,362</u>	<u>3,685,412</u>	<u>3,541,664</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 246,582,003</u>	<u>\$ 37,620,312</u>	<u>\$ 88,919,362</u>	<u>\$ 5,805,638</u>
<b>Component Units:</b>				
Lorain County Port Authority	\$ 2,787,996	\$ 690,201	\$ 1,267,476	\$ -
Murray Ridge Production Center, Inc	1,287,992	1,519,807	-	-
Lorain County Visitor's Bureau, Inc	308,297	-	-	-
<i>Total Component Units</i>	<u>\$ 4,384,285</u>	<u>\$ 2,210,008</u>	<u>\$ 1,267,476</u>	<u>\$ -</u>

**General Revenues:**

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

*Total General Revenues*

Transfers

*Change in Net Position*

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

*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
\$ (16,136,386)	\$ -	\$ (16,136,386)	\$ -
(20,751,804)	-	(20,751,804)	-
(25,121,528)	-	(25,121,528)	-
(3,760,476)	-	(3,760,476)	-
(11,315,961)	-	(11,315,961)	-
(36,860,288)	-	(36,860,288)	-
179,694	-	179,694	-
(530,210)	-	(530,210)	-
(45,446)	-	(45,446)	-
<u>(114,342,405)</u>	<u>-</u>	<u>(114,342,405)</u>	<u>-</u>
-	(337,007)	(337,007)	-
-	(315,356)	(315,356)	-
-	758,077	758,077	-
<u>-</u>	<u>105,714</u>	<u>105,714</u>	<u>-</u>
<u>\$ (114,342,405)</u>	<u>\$ 105,714</u>	<u>\$ (114,236,691)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (830,319)
-	-	-	231,815
-	-	-	(308,297)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (906,801)</u>
58,652,647	-	58,652,647	-
44,198,191	-	44,198,191	-
-	-	-	407,280
8,025,146	-	8,025,146	204,245
3,595,964	-	3,595,964	116,509
<u>8,492,291</u>	<u>338,563</u>	<u>8,830,854</u>	<u>1,032,678</u>
122,964,239	338,563	123,302,802	1,760,712
<u>(251,093)</u>	<u>251,093</u>	<u>-</u>	<u>-</u>
8,370,741	695,370	9,066,111	853,911
<u>93,430,780</u>	<u>31,846,139</u>	<u>125,276,919</u>	<u>16,460,788</u>
<u>\$ 101,801,521</u>	<u>\$ 32,541,509</u>	<u>\$ 134,343,030</u>	<u>\$ 17,314,699</u>

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

**Lorain County, Ohio**  
Balance Sheet  
Governmental Funds  
December 31, 2020

	General	Job & Family Services	Children Services
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 35,916,360	\$ 2,580,741	\$ 21,279,469
Cash with Fiscal Agent	-	-	-
Cash and Cash Equivalents in Segregated Accounts	105,191	-	83,186
Cash and Investments with Escrow Agents	-	-	-
Receivables	19,582,930	3,564,206	15,287,501
Notes Receivable	-	-	-
Due From External Parties	25,000	-	-
Due from Other Funds	2,495,103	305,443	17,708
Due from Component Units	390,834	-	-
Advances to Other Funds	10,825,900	-	-
Materials and Supplies Inventory	211,621	14,474	3,699
Prepays	204,993	-	-
<i>Total Assets</i>	<u>\$ 69,757,932</u>	<u>\$ 6,464,864</u>	<u>\$ 36,671,563</u>
<b>Liabilities</b>			
Payables	\$ 2,979,833	\$ 611,382	\$ 953,194
Due to Other Funds	96,326	87,155	23,192
Advances from Other Funds	-	-	-
Notes Payable	-	-	-
<i>Total Liabilities</i>	<u>3,076,159</u>	<u>698,537</u>	<u>976,386</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	8,644,182	-	10,692,578
Unavailable Revenue	2,861,043	1,407,249	4,085,610
<i>Total Deferred Inflows of Resources</i>	<u>11,505,225</u>	<u>1,407,249</u>	<u>14,778,188</u>
<b>Fund Balances</b>			
Nonspendable	14,182,531	14,474	3,699
Restricted	-	4,344,604	20,913,290
Committed	-	-	-
Assigned	8,835,030	-	-
Unassigned	32,158,987	-	-
<i>Total Fund Balances</i>	<u>55,176,548</u>	<u>4,359,078</u>	<u>20,916,989</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 69,757,932</u>	<u>\$ 6,464,864</u>	<u>\$ 36,671,563</u>

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

Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 21,091,775	\$ 22,949,643	\$ 16,146,128	\$ 58,295,414	\$ 178,259,530
-	-	-	304,323	304,323
5	-	-	1,525,662	1,714,044
-	-	-	3,764,102	3,764,102
13,857,697	22,930,475	767,533	13,231,886	89,222,228
-	-	-	226,824	226,824
-	-	-	-	25,000
-	-	-	21,030	2,839,284
-	-	-	-	390,834
-	-	-	3,867,461	14,693,361
1,428	304,657	-	1,457,490	1,993,369
-	-	-	-	204,993
<u>\$ 34,950,905</u>	<u>\$ 46,184,775</u>	<u>\$ 16,913,661</u>	<u>\$ 82,694,192</u>	<u>\$ 293,637,892</u>
\$ 1,778,507	\$ 1,082,077	\$ 220,336	\$ 2,747,827	\$ 10,373,156
-	16,095	1,050,000	864,663	2,137,431
-	-	9,205,043	1,429,292	10,634,335
-	-	3,110,900	99,100	3,210,000
<u>1,778,507</u>	<u>1,098,172</u>	<u>13,586,279</u>	<u>5,140,882</u>	<u>26,354,922</u>
10,367,286	19,808,231	-	6,374,442	55,886,719
3,314,119	2,323,714	767,533	2,532,331	17,291,599
<u>13,681,405</u>	<u>22,131,945</u>	<u>767,533</u>	<u>8,906,773</u>	<u>73,178,318</u>
1,428	304,657	-	1,457,490	15,964,279
19,489,565	22,650,001	2,559,849	67,292,976	137,250,285
-	-	-	299,965	299,965
-	-	-	-	8,835,030
-	-	-	(403,894)	31,755,093
<u>19,490,993</u>	<u>22,954,658</u>	<u>2,559,849</u>	<u>68,646,537</u>	<u>194,104,652</u>
<u>\$ 34,950,905</u>	<u>\$ 46,184,775</u>	<u>\$ 16,913,661</u>	<u>\$ 82,694,192</u>	<u>\$ 293,637,892</u>

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

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**Lorain County, Ohio**  
Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2020

<b>Total Governmental Fund Balances</b>		\$ 194,104,652
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		147,157,008
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		17,291,599
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.		26,649,001
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		-
Unamortized gain/loss on refunding represents deferred outflows, which do not provide current financial resources and, therefore, are not reported in the funds.		171,551
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	218,782	
Deferred Outflows - Pension	18,648,725	
Deferred Outflows - OPEB	12,867,185	
Net Pension Liability	(117,998,419)	
Net OPEB Liability	(78,865,721)	
Deferred Inflows - Pension	(25,097,731)	
Deferred Inflows - OPEB	<u>(11,942,774)</u>	(202,169,953)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(48,410,000)	
Bond Anticipation Notes	(3,350,000)	
Sales Tax Receipt Bond	(4,990,000)	
Special Assessment Debt	(320,000)	
OPWC Loans	(428,756)	
OWDA Loans	(28,018)	
SIB Loan	(83,881)	
Premium on General Obligation Bonds	(698,268)	
Compensated Absences	<u>(23,093,414)</u>	<u>(81,402,337)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 101,801,521</u>

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2020

	General	Job & Family Services	Children Services
<b>Revenues</b>			
Property Taxes	\$ 8,960,848	\$ -	\$ 10,587,372
Sales Tax	33,135,910	-	-
Charges for Services	6,370,185	-	-
Licenses, Permits and Fees	11,841,794	-	-
Fines and Forfeitures	636,455	-	-
Special Assessments	-	-	-
Intergovernmental	9,324,056	14,460,624	9,471,462
Interest	3,595,964	-	-
Miscellaneous	4,334,374	192,434	224,289
<i>Total Revenues</i>	<u>78,199,586</u>	<u>14,653,058</u>	<u>20,283,123</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	32,214,420	-	-
Judicial	18,612,031	-	-
Public Safety	3,481,524	-	-
Public Works	83,266	-	-
Health	245,918	-	-
Human Services	2,012,536	14,720,300	20,553,969
Economic Development and Assistance	-	-	-
Other	-	-	-
Capital Outlay	100,972	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<i>Total Expenditures</i>	<u>56,750,667</u>	<u>14,720,300</u>	<u>20,553,969</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>21,448,919</u>	<u>(67,242)</u>	<u>(270,846)</u>
<b>Other Financing Sources (Uses)</b>			
Issuance of General Obligation Bonds	-	-	-
Issuance of Notes	-	-	-
Premium on Debt Issuance	-	-	-
Transfers In	-	1,403,679	1,126,000
Transfers Out	(9,144,847)	(800,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(9,144,847)</u>	<u>603,679</u>	<u>1,126,000</u>
<i>Net Change in Fund Balance</i>	12,304,072	536,437	855,154
<i>Fund Balance Beginning of Year - Restated (See Note 2)</i>	42,904,828	3,822,673	20,062,713
Increase (Decrease) in Reserve for Inventory	(32,352)	(32)	(878)
<i>Fund Balance End of Year</i>	<u>\$ 55,176,548</u>	<u>\$ 4,359,078</u>	<u>\$ 20,916,989</u>

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

Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 10,746,196	\$ 20,539,003	\$ -	\$ 7,760,876	\$ 58,594,295
-	-	-	11,062,281	44,198,191
450,175	277,010	-	7,252,567	14,349,937
-	-	373,200	5,116,825	17,331,819
27,085	-	-	1,540,794	2,204,334
-	-	-	248,069	248,069
7,729,918	12,516,335	5,038,105	41,517,855	100,058,355
-	-	-	20,623	3,616,587
132,697	1,334,682	6,552	2,267,263	8,492,291
<u>19,086,071</u>	<u>34,667,030</u>	<u>5,417,857</u>	<u>76,787,153</u>	<u>249,093,878</u>
-	-	-	21,992,702	54,207,122
-	-	-	1,672,516	20,284,547
-	-	-	21,347,813	24,829,337
-	-	-	10,572,734	10,656,000
20,260,857	-	-	3,145,413	23,652,188
-	34,109,840	-	11,908,428	83,305,073
-	-	-	860,540	860,540
-	-	-	45,446	45,446
-	-	8,023,060	770,079	8,894,111
-	-	17,360,000	21,877,494	39,237,494
-	-	176,297	3,492,073	3,668,370
<u>20,260,857</u>	<u>34,109,840</u>	<u>25,559,357</u>	<u>97,685,238</u>	<u>269,640,228</u>
<u>(1,174,786)</u>	<u>557,190</u>	<u>(20,141,500)</u>	<u>(20,898,085)</u>	<u>(20,546,350)</u>
-	-	4,450,000	24,955,000	29,405,000
-	-	19,610,000	585,000	20,195,000
-	-	15,202	2,628,868	2,644,070
35,000	867,500	3,880,000	10,857,760	18,169,939
-	-	(2,500,000)	(5,984,316)	(18,429,163)
<u>35,000</u>	<u>867,500</u>	<u>25,455,202</u>	<u>33,042,312</u>	<u>51,984,846</u>
(1,139,786)	1,424,690	5,313,702	12,144,227	31,438,496
20,634,214	21,448,191	(2,753,853)	56,413,355	162,532,121
<u>(3,435)</u>	<u>81,777</u>	<u>-</u>	<u>88,955</u>	<u>134,035</u>
<u>\$ 19,490,993</u>	<u>\$ 22,954,658</u>	<u>\$ 2,559,849</u>	<u>\$ 68,646,537</u>	<u>\$ 194,104,652</u>

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

**Lorain County, Ohio**  
 Reconciliation of the Statement of Revenues, Expenditures and Changes  
 in Fund Balances of Governmental Funds to the Statement of Activities  
 For the Year Ended December 31, 2020

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$ 31,438,496</b>
<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	\$ 7,518,268	
Current Year Depreciation	<u>(5,960,832)</u>	1,557,436
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.		
		(201,130)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(1,058,958)
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	2,600,000	
Bond Anticipation Notes	19,985,000	
Sales Tax Receipts Bonds	375,000	
Special Assessment Bonds	365,000	
OPWC Loans	28,090	
OWDA Loans	13,068	
SIB Loan	<u>26,336</u>	23,392,494
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	(29,405,000)	
Bond Anticipation Notes	<u>(3,350,000)</u>	(32,755,000)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	92,868	
Amortization of Premium on Bonds	63,479	
Amortization of Refunding Loss	<u>(15,596)</u>	140,751
Contractually required pension contributions are reported as expenditures in governmental funds however, the statement of net position reports these amounts as deferred outflows.		
Pension		11,557,725
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	(18,737,409)	
OPEB	<u>(8,598,218)</u>	(27,335,627)
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		
		4,963,345
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		134,035
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>(3,462,826)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 8,370,741</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, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 8,287,958	\$ 8,648,832	\$ 8,648,832	\$ -	\$ 8,648,832	\$ -
Sales Tax	30,000,000	32,509,241	32,509,241	-	32,509,241	-
Charges for Services	3,805,050	4,299,296	4,299,296	-	4,299,296	-
Licenses, Permits and Fees	9,717,510	11,569,698	11,569,698	-	11,569,698	-
Fines and Forfeitures	788,000	629,940	629,940	-	629,940	-
Intergovernmental Revenue	9,436,799	9,236,961	9,327,023	-	9,327,023	90,062
Interest Income	2,722,010	3,177,750	3,177,750	-	3,177,750	-
Miscellaneous Revenue	964,475	4,050,228	4,126,933	-	4,126,933	76,705
<b>Total Revenues</b>	<b>65,721,802</b>	<b>74,121,946</b>	<b>74,288,713</b>	<b>-</b>	<b>74,288,713</b>	<b>166,767</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	39,289,518	43,174,764	30,937,977	1,250,357	32,188,334	10,986,430
Judicial	19,136,569	20,447,945	19,002,550	230,284	19,232,834	1,215,111
Public Safety	7,328,049	8,232,119	3,551,642	66,586	3,618,228	4,613,891
Public Works	82,700	85,200	85,067	-	85,067	133
Health	245,000	245,918	245,918	-	245,918	-
Human Services	2,594,338	2,328,739	1,999,546	27,399	2,026,945	301,794
Capital Outlay	1,882,163	1,864,436	80,767	253,208	333,975	1,530,461
Intergovernmental	3,400	3,400	-	1,675	1,675	1,725
<b>Total Expenditures</b>	<b>70,561,737</b>	<b>76,382,521</b>	<b>55,903,467</b>	<b>1,829,509</b>	<b>57,732,976</b>	<b>18,649,545</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(4,839,935)</b>	<b>(2,260,575)</b>	<b>18,385,246</b>	<b>(1,829,509)</b>	<b>16,555,737</b>	<b>18,816,312</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(7,205,050)	(11,869,039)	(9,182,347)	-	(9,182,347)	2,686,692
Advances In	-	7,525,532	7,525,532	-	7,525,532	-
Advances Out	-	(2,101,860)	(2,101,860)	-	(2,101,860)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(7,205,050)</b>	<b>(6,445,367)</b>	<b>(3,758,675)</b>	<b>-</b>	<b>(3,758,675)</b>	<b>2,686,692</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,044,985)	(8,705,942)	14,626,571	<b>\$ (1,829,509)</b>	<b>\$ 12,797,062</b>	<b>\$ 21,503,004</b>
Fund Balance at Beginning of Year, Restated	16,113,146	16,113,146	16,113,146			
<b>Fund Balance at End of Year</b>	<b>\$ 4,068,161</b>	<b>\$ 7,407,204</b>	<b>\$ 30,739,717</b>			

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

**Lorain County, Ohio**

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)

**Job & Family Services**

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental Revenue	\$ 17,990,793	\$ 14,108,599	\$ 14,108,599	\$ -	\$ 14,108,599	\$ -
Miscellaneous Revenue	535,282	107,435	192,434	-	192,434	84,999
<b>Total Revenues</b>	<b>18,526,075</b>	<b>14,216,034</b>	<b>14,301,033</b>	<b>-</b>	<b>14,301,033</b>	<b>84,999</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	8,004,370	7,689,370	7,115,033	-	7,115,033	574,337
Fringe Benefits	3,813,363	4,541,164	3,866,223	-	3,866,223	674,941
Material and Supplies	391,314	133,914	129,169	-	129,169	4,745
Equipment	263,154	40,799	40,617	-	40,617	182
Contractual Services	5,376,568	3,743,501	3,676,788	43,004	3,719,792	23,709
Capital Outlay	5,000	-	-	-	-	-
Fees	182,500	184,100	167,409	15,127	182,536	1,564
Other	64,016	29,716	22,740	-	22,740	6,976
<b>Total Expenditures</b>	<b>18,100,284</b>	<b>16,362,564</b>	<b>15,017,979</b>	<b>58,131</b>	<b>15,076,110</b>	<b>1,286,454</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,792	(2,146,530)	(716,946)	(58,131)	(775,077)	1,371,453
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,403,679	1,403,679	-	1,403,679	-
Transfers Out	-	(800,000)	(800,000)	-	(800,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>603,679</b>	<b>603,679</b>	<b>-</b>	<b>603,679</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	425,792	(1,542,851)	(113,267)	<u>\$ (58,131)</u>	<u>\$ (171,398)</u>	<u>\$ 1,371,453</u>
Fund Balance at Beginning of Year	2,694,008	2,694,008	2,694,008			
<b>Fund Balance at End of Year</b>	<b><u>\$ 3,119,800</u></b>	<b><u>\$ 1,151,157</u></b>	<b><u>\$ 2,580,741</u></b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Children Services*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 9,752,119	\$ 10,201,418	\$ 10,201,418	\$ -	\$ 10,201,418	\$ -
Intergovernmental Revenue	8,609,575	10,366,280	9,566,280	-	9,566,280	(800,000)
Miscellaneous Revenue	20,000	113,236	201,814	-	201,814	88,578
<b>Total Revenues</b>	<b><u>18,381,694</u></b>	<b><u>20,680,934</u></b>	<b><u>19,969,512</u></b>	<b><u>-</u></b>	<b><u>19,969,512</u></b>	<b><u>(711,422)</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	9,003,036	9,625,820	9,618,982	-	9,618,982	6,838
Fringe Benefits	4,327,810	4,031,026	3,934,804	-	3,934,804	96,222
Material and Supplies	232,862	260,666	233,564	11,079	244,643	16,023
Equipment	85,311	138,570	138,495	-	138,495	75
Contractual Services	6,598,791	6,529,217	5,910,916	315,480	6,226,396	302,821
Fees	516,954	502,171	502,079	-	502,079	92
Other	465,603	433,452	320,337	10,015	330,352	103,100
<b>Total Expenditures</b>	<b><u>21,230,367</u></b>	<b><u>21,520,922</u></b>	<b><u>20,659,177</u></b>	<b><u>336,574</u></b>	<b><u>20,995,751</u></b>	<b><u>525,171</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,848,673)	(839,988)	(689,665)	(336,574)	(1,026,239)	(186,251)
<b>Other Financing Sources (Uses)</b>						
Transfers In	500,000	326,000	1,126,000	-	1,126,000	800,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(2,348,673)	(513,988)	436,335	<b><u>\$ (336,574)</u></b>	<b><u>\$ 99,761</u></b>	<b><u>\$ 613,749</u></b>
Fund Balance at Beginning of Year	20,457,180	20,457,180	20,457,180			
<b>Fund Balance at End of Year</b>	<b><u>\$ 18,108,507</u></b>	<b><u>\$ 19,943,192</u></b>	<b><u>\$ 20,893,515</u></b>			

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

**Lorain County, Ohio**

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Mental Health, Addiction and Recovery Services*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 9,935,731	\$ 10,371,984	\$ 10,371,984	\$ -	\$ 10,371,984	\$ -
Charges for Services	-	450,175	450,175	-	450,175	-
Fines and Forfeitures	-	27,085	27,085	-	27,085	-
Intergovernmental Revenue	6,688,197	9,885,940	9,885,940	-	9,885,940	-
Miscellaneous Revenue	1,653,322	155,395	170,397	-	170,397	15,002
<b>Total Revenues</b>	<b>18,277,250</b>	<b>20,890,579</b>	<b>20,905,581</b>	<b>-</b>	<b>20,905,581</b>	<b>15,002</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	1,163,883	1,344,646	1,167,757	-	1,167,757	176,889
Fringe Benefits	642,498	683,544	449,850	-	449,850	233,694
Material and Supplies	133,130	130,167	74,081	-	74,081	56,086
Equipment	66,692	74,825	62,757	-	62,757	12,068
Contractual Services	20,965,846	23,964,114	17,784,130	61,060	17,845,190	6,118,924
Capital Outlay	-	350,000	-	-	-	350,000
Other	1,677,912	2,559,744	960,194	-	960,194	1,599,550
<b>Total Expenditures</b>	<b>24,649,961</b>	<b>29,107,040</b>	<b>20,498,769</b>	<b>61,060</b>	<b>20,559,829</b>	<b>8,547,211</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,372,711)	(8,216,461)	406,812	(61,060)	345,752	8,562,213
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	35,000	35,000	-	35,000	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(6,372,711)	(8,181,461)	441,812	<u>\$ (61,060)</u>	<u>\$ 380,752</u>	<u>\$ 8,562,213</u>
Fund Balance at Beginning of Year	20,275,751	20,275,751	20,275,751			
<b>Fund Balance at End of Year</b>	<b>\$ 13,903,040</b>	<b>\$ 12,094,290</b>	<b>\$ 20,717,563</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**LCBDD**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 19,004,252	\$ 19,824,015	\$ 19,824,015	\$ -	\$ 19,824,015	\$ -
Charges for Services	2,660,000	277,010	277,010	-	277,010	-
Intergovernmental Revenue	12,869,394	13,654,261	13,654,261	-	13,654,261	-
Miscellaneous Revenue	1,617,000	1,171,314	1,361,300	-	1,361,300	189,986
<b>Total Revenues</b>	<b>36,150,646</b>	<b>34,926,600</b>	<b>35,116,586</b>	<b>-</b>	<b>35,116,586</b>	<b>189,986</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	18,060,000	18,662,500	17,779,635	-	17,779,635	882,865
Fringe Benefits	11,141,195	11,406,195	9,936,066	-	9,936,066	1,470,129
Material and Supplies	869,211	950,404	518,625	201,539	720,164	230,240
Equipment	362,027	432,027	295,654	5,450	301,104	130,923
Contractual Services	7,632,955	8,190,745	3,695,794	3,741,973	7,437,767	752,978
Capital Outlay	70,000	1,895,000	943,069	206,111	1,149,180	745,820
Fees	123,500	153,500	134,736	-	134,736	18,764
Other	4,724,854	3,681,544	1,936,497	205,572	2,142,069	1,539,475
<b>Total Expenditures</b>	<b>42,983,742</b>	<b>45,371,915</b>	<b>35,240,076</b>	<b>4,360,645</b>	<b>39,600,721</b>	<b>5,771,194</b>
(Deficiency) of Revenues (Under) Expenditures	(6,833,096)	(10,445,315)	(123,490)	(4,360,645)	(4,484,135)	5,961,180
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	867,500	867,500	-	867,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(6,833,096)	(9,577,815)	744,010	<u>\$ (4,360,645)</u>	<u>\$ (3,616,635)</u>	<u>\$ 5,961,180</u>
Fund Balance at Beginning of Year	21,490,645	21,490,645	21,490,645			
<b>Fund Balance at End of Year</b>	<b>\$ 14,657,549</b>	<b>\$ 11,912,830</b>	<b>\$ 22,234,655</b>			

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, 2020**

	Business-type Activities				Governmental Activities
		Lorain County	Nonmajor Transit	Total Enterprise	Internal Service
	Sewer System	Regional Airport	Fund	Funds	Funds
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,536,430	\$ 1,501,658	\$ 493,104	\$ 10,531,192	\$ 30,170,440
Cash and Cash Equivalents in Segregated Accounts	-	-	11,358	11,358	-
Receivables, Net of Allowances	9,998,874	294,196	370,430	10,663,500	600,743
Prepaid Items	-	-	-	-	311,443
Due From Other Funds	-	-	67,948	67,948	-
Materials and Supplies Inventory	25,535	-	-	25,535	-
<i>Total Current Assets</i>	<u>18,560,839</u>	<u>1,795,854</u>	<u>942,840</u>	<u>21,299,533</u>	<u>31,082,626</u>
<i>Non-Current Assets:</i>					
<b>Capital Assets, Non-Depreciable:</b>					
Land	150,431	4,479,799	-	4,630,230	-
<b>Capital Assets, Net of Depreciation:</b>					
Buildings, Structures and Improvements	-	8,600,469	323,788	8,924,257	-
Vehicles	169,787	121,667	476,321	767,775	-
Machinery & Equipment	411,584	-	3,011	414,595	-
Sewer Plant	5,908,831	-	-	5,908,831	-
Sewer Lines	14,427,477	-	-	14,427,477	-
Water Lines	266,267	-	-	266,267	-
<i>Total Non-Current Assets</i>	<u>21,334,377</u>	<u>13,201,935</u>	<u>803,120</u>	<u>35,339,432</u>	<u>-</u>
<i>Total Assets</i>	<u>39,895,216</u>	<u>14,997,789</u>	<u>1,745,960</u>	<u>56,638,965</u>	<u>31,082,626</u>
<b>Deferred Outflows of Resources</b>					
Deferred Charges on Refunding	974,253	-	-	974,253	-
Pension	122,953	-	18,352	141,305	-
OPEB	85,722	-	12,941	98,663	-
<i>Total Deferred Outflows of Resources</i>	<u>1,182,928</u>	<u>-</u>	<u>31,293</u>	<u>1,214,221</u>	<u>-</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Payables	407,650	2,918	357,953	768,521	4,433,625
Compensated Absences Current	3,715	-	1,143	4,858	-
Due to Other Funds	769,801	-	-	769,801	-
OWDA Loan - Current	158,265	-	-	158,265	-
OPWC Loan - Current	9,223	-	-	9,223	-
Notes Payable	4,430,000	-	-	4,430,000	-
General Obligation Bonds - Current	470,000	-	-	470,000	-
<i>Total Current Liabilities</i>	<u>6,248,654</u>	<u>2,918</u>	<u>359,096</u>	<u>6,610,668</u>	<u>4,433,625</u>
<i>Noncurrent Liabilities:</i>					
Advances from Other Funds	1,352,435	1,137,591	1,569,000	4,059,026	-
Compensated Absences	65,610	-	24,306	89,916	-
OWDA Loan	4,047,972	-	-	4,047,972	-
OPWC Loan	41,958	-	-	41,958	-
General Obligation Bonds	9,070,954	-	-	9,070,954	-
Net Pension Liability	578,402	-	115,680	694,082	-
Net OPEB Liability	396,709	-	79,342	476,051	-
<i>Total Noncurrent Liabilities</i>	<u>15,554,040</u>	<u>1,137,591</u>	<u>1,788,328</u>	<u>18,479,959</u>	<u>-</u>
<i>Total Liabilities</i>	<u>21,802,694</u>	<u>1,140,509</u>	<u>2,147,424</u>	<u>25,090,627</u>	<u>4,433,625</u>
<b>Deferred Inflows of Resources</b>					
Pension	125,906	-	25,170	151,076	-
OPEB	58,215	-	11,759	69,974	-
<i>Total Deferred Inflows of Resources</i>	<u>184,121</u>	<u>-</u>	<u>36,929</u>	<u>221,050</u>	<u>-</u>
<b>Net Position</b>					
Net Investment in Capital Assets	8,671,884	13,201,935	803,120	22,676,939	-
Unrestricted	10,419,445	655,345	(1,210,220)	9,864,570	26,649,001
<i>Total Net Position</i>	<u>\$ 19,091,329</u>	<u>\$ 13,857,280</u>	<u>\$ (407,100)</u>	<u>\$ 32,541,509</u>	<u>\$ 26,649,001</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, 2020

	Business-type Activities				Governmental Activities
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
<b>Operating Revenues</b>					
Charges for Services	\$ 2,989,907	\$ 49,173	\$ 646,332	\$ 3,685,412	\$ 41,510,926
Miscellaneous Revenue	3,956	318,662	15,945	338,563	32,291
<i>Total Operating Revenues</i>	<u>2,993,863</u>	<u>367,835</u>	<u>662,277</u>	<u>4,023,975</u>	<u>41,543,217</u>
<b>Operating Expenses</b>					
Contract Services	255,015	255,165	2,589,470	3,099,650	1,787,960
Personal Services	435,085	-	61,236	496,321	117,408
Fringe Benefits	321,825	-	50,283	372,108	24,773
Depreciation	625,672	584,334	74,767	1,284,773	-
Claims Expense	-	-	-	-	34,637,924
Materials and Supplies	140,105	19,598	87,324	247,027	604
Miscellaneous	855,605	5,100	16,809	877,514	36,398
<i>Total Operating Expenses</i>	<u>2,633,307</u>	<u>864,197</u>	<u>2,879,889</u>	<u>6,377,393</u>	<u>36,605,067</u>
<i>Operating Income (Loss)</i>	<u>360,556</u>	<u>(496,362)</u>	<u>(2,217,612)</u>	<u>(2,353,418)</u>	<u>4,938,150</u>
<b>Non-Operating Revenues (Expense)</b>					
Intergovernmental	50,362	499,668	2,991,634	3,541,664	17,064
Interest and Fiscal Charges	(743,969)	-	-	(743,969)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(693,607)</u>	<u>499,668</u>	<u>2,991,634</u>	<u>2,797,695</u>	<u>17,064</u>
<i>Income (Loss) Before Transfers</i>	(333,051)	3,306	774,022	444,277	4,955,214
Transfers In	117,800	-	304,500	422,300	8,131
Transfers Out	(171,207)	-	-	(171,207)	-
<i>Total Transfers</i>	<u>(53,407)</u>	<u>-</u>	<u>304,500</u>	<u>251,093</u>	<u>8,131</u>
<i>Change in Net Position</i>	(386,458)	3,306	1,078,522	695,370	4,963,345
<i>Net Position Beginning of Year (Restated, see Note 2S)</i>	<u>19,477,787</u>	<u>13,853,974</u>	<u>(1,485,622)</u>	<u>31,846,139</u>	<u>21,685,656</u>
<i>Net Position End of Year</i>	<u>\$ 19,091,329</u>	<u>\$ 13,857,280</u>	<u>\$ (407,100)</u>	<u>\$ 32,541,509</u>	<u>\$ 26,649,001</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, 2020

	Enterprise Funds			Governmental	
		Lorain County	Nonmajor	Activities	
	Sewer System	Regional Airport	Transit Fund	Total Enterprise Funds	Internal Service Funds
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$ 5,275,985	\$ 48,833	\$ 692,511	\$ 6,017,329	\$ 41,039,089
Cash Payments to Suppliers	(140,850)	(19,598)	(87,324)	(247,772)	(604)
Cash Payments for Claims	-	-	-	-	(35,135,568)
Cash Payments for Contractual Services	(1,559,490)	(267,484)	(3,144,576)	(4,971,550)	(1,398,516)
Cash Payments for Employees	(613,041)	-	(96,921)	(709,962)	(155,379)
Other Cash Receipts	3,956	305,618	15,945	325,519	30,171
Other Cash Payments	(867,456)	(5,100)	(16,809)	(889,365)	(36,398)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,099,104</u>	<u>62,269</u>	<u>(2,637,174)</u>	<u>(475,801)</u>	<u>4,342,795</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Grants and Contributions	40,362	534,357	2,635,462	3,210,181	-
Advances In	768,668	-	-	768,668	-
Advances Out	(975,000)	-	-	(975,000)	-
Transfers In	20,000	-	304,500	324,500	8,131
Transfers Out	(171,207)	-	-	(171,207)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(317,177)</u>	<u>534,357</u>	<u>2,939,962</u>	<u>3,157,142</u>	<u>8,131</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Principal Payments on Debt	(5,214,343)	-	-	(5,214,343)	-
Payment to Refunding Bond Escrow Agent	(5,790,197)	-	-	(5,790,197)	-
Interest Payments	(711,826)	-	-	(711,826)	-
Acquisition of Capital Assets	(2,092,312)	(396,300)	-	(2,488,612)	-
Bond Proceeds	6,415,000	-	-	6,415,000	-
Note Proceeds	4,940,000	-	-	4,940,000	-
Premium on Debt Issuance	90,995	-	-	90,995	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(2,362,683)</u>	<u>(396,300)</u>	<u>-</u>	<u>(2,758,983)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash</i>	(580,756)	200,326	302,788	(77,642)	4,350,926
<i>Cash and Cash Equivalents Beginning of Year</i>	9,117,186	1,301,332	201,674	10,620,192	25,819,514
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 8,536,430</u>	<u>\$ 1,501,658</u>	<u>\$ 504,462</u>	<u>\$ 10,542,550</u>	<u>\$ 30,170,440</u>

(Continued)



**Lorain County, Ohio**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2020

	Enterprise Funds			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$ 360,556	\$ (496,362)	\$ (2,217,612)	\$ (2,353,418)	\$ 4,938,150
Adjustments:					
Depreciation	625,672	584,334	74,767	1,284,773	-
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	(41,936)	(13,383)	(7,529)	(62,848)	(473,957)
Special Assessments Receivable	2,318,519	-	-	2,318,519	-
Due from Other Funds	9,494	-	53,709	63,203	-
Deferred Outflows - Pension/OPEB	177,100	-	25,076	202,176	-
Intergovernmental Receivable	-	-	-	-	-
Prepays	-	-	-	-	(311,443)
Inventory	(745)	-	-	(745)	-
Increase (Decrease) in Liabilities and Deferred Inflows:					
Payables	(1,343,461)	(12,320)	(557,552)	(1,913,333)	5,947
Due to Other Funds	756,817	(1,050,000)	-	(293,183)	(11,645)
Contracts Payable	-	-	-	-	288,534
Claims Payable	-	-	-	-	(73,318)
Judgments Payable	-	-	-	-	-
Compensated Absences Payable	17,198	-	1,300	18,498	-
Advances from Other Funds	(857,689)	1,050,000	-	192,311	-
Intergovernmental Payable	117,383	-	-	117,383	(19,473)
Net Pension Liability	(229,723)	-	(45,945)	(275,668)	-
Net OPEB Liability	19,269	-	3,854	23,123	-
Deferred Inflows - Pension/OPEB	170,650	-	32,758	203,408	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 2,099,104</u>	<u>\$ 62,269</u>	<u>\$ (2,637,174)</u>	<u>\$ (475,801)</u>	<u>\$ 4,342,795</u>

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

**Lorain County, Ohio**  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2020

	<u>Custodial Funds</u>
<b>Assets</b>	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 22,505,779
Cash and Cash Equivalents in Segregated Accounts	5,510,938
Receivables:	
Property and Other Taxes	451,832,184
Special Assessments	38,288,047
Intergovernmental	32,805,518
<i>Total Assets</i>	<u>550,942,466</u>
<b>Liabilities</b>	
Local Government Taxes Payable	927
Due to Other Governments	91,954,746
Due to Primary Government	25,000
Accounts Payable	59,887
Due to Others	50,153
<i>Total Liabilities</i>	<u>92,090,713</u>
<b>Deferred Inflows of Resources</b>	
Property Taxes not Levied to Finance Current Year Operations	<u>417,719,597</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 41,132,156</u>
<i>Total Net Position</i>	

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

**Lorain County, Ohio**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2020

	Custodial Funds
<b>Additions</b>	
Interest, Dividends, and Other Investment Income	\$ 1,509
Unclaimed Monies Received	761
Miscellaneous	188,756
Intergovernmental	102,737,838
Amounts Received as Fiscal Agent	22,283,502
Licenses and Permits and Fees for Other Governments	51,521,120
Fines and Forfeitures for Other Governments	1,713
Property Tax Collections for Other Governments	372,243,462
Sheriff Sale Collections for Other Governments	4,832,652
Contributions from Individuals	446,975
Amounts Received for Others	1,225,941
<i>Total Additions</i>	555,484,229
<b>Deductions</b>	
Miscellaneous	302,456
Distributions as Fiscal Agent	22,163,213
Distributions of State Funds to Other Governments	40,780,941
Distributions to the State of Ohio	452,560
Licenses and Permits and Fees Distributions to Other Governments	55,961,341
Fines and Forfeitures Distributions to Other Governments	2,531
Property Tax Distributions to Other Governments	390,904,708
Sheriff Sale Distributions to Other Governments	4,927,406
Distributions to Other Governments	40,066,304
Distributions to Individuals	197,631
Other Distributions	235,166
Amounts Paid to Others	831,253
<i>Total Deductions</i>	556,825,510
<i>Change in Net Position</i>	(1,341,281)
<i>Net Position Beginning of Year (Restated - See Note 2)</i>	42,473,437
<i>Net Position End of Year</i>	\$ 41,132,156

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, 2020  
Murray Ridge Production Center, Inc. - June 30, 2020  
Lorain County Visitor's Bureau, Inc. - December 31, 2020

	<b>Lorain County Port Authority</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Lorain County Visitor's Bureau, Inc.</b>	<b>Total Component Units</b>
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,354,996	\$ 1,864,449	\$ 1,287,215	\$ 7,506,660
Bond Fund Program Reserves	-	-	15,795	15,795
Receivables, Net of Allowances	2,851,284	174,993	22,381	3,048,658
Material and Supplies Inventory	-	-	1,060	1,060
Deposits	-	1,000	-	1,000
Assets Held for Resale	6,876,369	-	-	6,876,369
<b>Noncurrent Assets:</b>				
Bond Fund Program Reserves	2,520,556	-	104,219	2,624,775
Unamortized Bond Discount	51,000	-	-	51,000
Due from Other Entities	3,580,412	-	-	3,580,412
Capital Assets not being Depreciated	585,348	-	86,935	672,283
Capital Assets, Net of Depreciation	3,710,205	34,060	271,356	4,015,621
Total Assets	<u>24,530,170</u>	<u>2,074,502</u>	<u>1,788,961</u>	<u>28,393,633</u>
<b>Deferred Outflows of Resources:</b>				
Pension	255,196	-	-	255,196
OPEB	201,227	-	-	201,227
Total Deferred Outflows of Resources	<u>456,423</u>	<u>-</u>	<u>-</u>	<u>456,423</u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Payables	1,661,516	8,785	7,819	1,678,120
Accrued Interest	35,412	-	-	35,412
<b>Noncurrent Liabilities:</b>				
Due within One Year	171,538	-	40,000	211,538
Due in more than One Year:				
Net Pension Liability	836,879	-	-	836,879
Net OPEB Liability	544,631	-	-	544,631
Other Amounts	7,195,448	-	778,268	7,973,716
Total Liabilities	<u>10,445,424</u>	<u>8,785</u>	<u>826,087</u>	<u>11,280,296</u>
<b>Deferred Inflows of Resources:</b>				
Pension	177,520	-	-	177,520
OPEB	77,541	-	-	77,541
Total Deferred Inflows of Resources	<u>255,061</u>	<u>-</u>	<u>-</u>	<u>255,061</u>
<b>Net Position:</b>				
Net Investment in Capital Assets	4,295,553	34,060	-	4,329,613
<b>Restricted for:</b>				
Human Service Programs and Services	-	643,900	-	643,900
Bond Fund Program Reserves	2,520,556	-	120,014	2,640,570
Community and Economic Development and Assistance	111,500	-	-	111,500
Unrestricted	7,358,499	1,387,757	842,860	9,589,116
Total Net Position	<u>\$ 14,286,108</u>	<u>\$ 2,065,717</u>	<u>\$ 962,874</u>	<u>\$ 17,314,699</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, 2020  
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2020  
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2020

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net Revenue and Changes in Net Position</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Lorain County Visitor's Bureau, Inc.</u>	<u>Total Component Units</u>
<b>Lorain County Port Authority</b>							
Economic Development	\$ 2,787,996	\$ 690,201	\$ 1,267,476	\$ (830,319)	\$ -	\$ -	\$ (830,319)
<b>Murray Ridge Production Center, Inc.</b>							
Production	1,287,992	1,519,807	-	-	231,815	-	231,815
<b>Lorain County Visitor's Bureau, Inc.</b>							
Tourism	308,297	-	-	-	-	(308,297)	(308,297)
Total Component Units	<u>\$ 4,384,285</u>	<u>\$ 2,210,008</u>	<u>\$ 1,267,476</u>	<u>\$ (830,319)</u>	<u>\$ 231,815</u>	<u>\$ (308,297)</u>	<u>\$ (906,801)</u>
General Revenues:							
Lodging and Excise Tax				-	-	407,280	407,280
Intergovernmental Revenue							
not Restricted to Specific Programs			204,245			-	204,245
Investment Income			102,503		14,006	-	116,509
Other Income			1,022,203			10,475	1,032,678
Total General Revenue			<u>1,328,951</u>		<u>14,006</u>	<u>417,755</u>	<u>1,760,712</u>
Changes in Net Position			498,632		245,821	109,458	853,911
Net Position - Beginning - Restated			<u>13,787,476</u>		<u>1,819,896</u>	<u>853,416</u>	<u>16,460,788</u>
Net Position - Ending			<u>\$ 14,286,108</u>		<u>\$ 2,065,717</u>	<u>\$ 962,874</u>	<u>\$ 17,314,699</u>

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

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## **NOTE 1 - REPORTING ENTITY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

### **A. Basis of Presentation**

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

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

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



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

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

### **Fund Financial Statements**

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

### **B. Fund Accounting**

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

#### **Governmental Funds**

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

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

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

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

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

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

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

### **Proprietary Funds**

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

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

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

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

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

### **Fiduciary Funds**

The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial 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.

**Custodial 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.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

#### **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 Non-exchange 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.

Non-exchange 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 non-exchange 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, 2020, but which were levied to finance 2021 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 custodial 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 2020.

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 2020, investments were limited to STAR Ohio, U.S. Treasury Notes, U.S. Treasury Securities issued by Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) and certificates of deposit.

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

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2020. 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 2020, 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 2020 amounted to \$3,595,964, which includes \$3,213,713 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 non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

## **P. Estimates**

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

## **Q. Pensions/Other Postemployment Benefits (OPEB)**

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

## **R. Implementation of New Accounting Principles**

For the year ended December 31, 2020 the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its funds for proper classification, and any fund reclassifications resulted in the restatement of the County's financial statements (see below).

GASB Statement No. 88 establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position.



**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**S. Restatements of Net Position/Fund Balance**

The implementation of GASB 84 had the following effect on net position as reported December 31, 2019:

	Governmental Activities
Net Position, December 31, 2019	\$ 90,170,279
GASB Statement No. 84	3,260,501
Restated Net Position, December 31, 2019	93,430,780

The implementation of GASB 84 had the following effect on fund balance as reported December 31, 2019:

	General Fund	Other Governmental Funds
Fund Balance (Deficit), December 31, 2019	\$ 40,992,886	\$ 55,064,796
GASB Statement No. 84	1,911,942	1,348,559
Restated Fund Balance (Deficit), December 31, 2019	42,904,828	56,413,355

The general fund's budget basis fund balance was also adjusted \$1,911,942, increasing from \$14,201,204 to \$16,113,146.

The implementation of GASB 84 had the following effect on fiduciary net position as reported December 31, 2019:

	Fiduciary Funds	
	Agency	Custodial
Net Position, December 31, 2019	\$ -	\$ -
GASB Statement No. 84	-	42,473,437
Adjustments:		
Assets	538,311,941	-
Liabilities	(538,311,941)	-
Restated Net Position, December 31, 2019	-	42,473,437

**NOTE 3 - DEFICIT IN FUND BALANCES**

The following funds had a deficit fund balance at December 31, 2020:

	Deficit
Special Revenue Funds:	
Bascule Bridge	\$ (53,678)
County Erosion Control	(200,214)
Crime Laboratory	(9,215)
LCCCW Assessment Grant	(140,787)
Total	\$ (403,894)

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 Non-major Transit fund of \$407,100 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 fair 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 \$639,180 in undeposited cash on hand which is included in the financial statements of the County as part of “Equity in Pooled Cash, Cash Equivalents and Investments.”

**Deposits**

**Custodial Credit Risk** – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the bank balance was \$70,351,164. Of the County’s bank balance, \$67,066,392 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 fair 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 fair 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, 2020, 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	\$ 39,565,417	\$ 39,565,417	\$ -	22.2%
Fair Value:				
US Treasury Notes	3,859,560	2,812,412	1,047,148	2.2%
FAMC	6,019,700	-	6,019,700	3.4%
FFCB	35,093,396	6,607,068	28,486,328	19.7%
FNMA	38,751,385	5,139,277	33,612,108	21.7%
FHLB	9,262,060	3,837,716	5,424,344	5.2%
FHLMC	45,710,162	2,076,726	43,633,436	25.6%
Total Investments	<u>\$ 178,261,680</u>	<u>\$ 60,038,616</u>	<u>\$ 118,223,064</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, 2020.

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

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

**Credit Risk** – The Ohio Revised Code and the Lorain County Investment Policy limits investments in commercial paper, corporate bonds and mutual funds to the two top ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency securities had a rating of AA+ from S&P Global Ratings and Aa2 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, 2020 is 56 days.

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

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

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

**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes. The 2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2020 real property taxes are collected in and intended to finance 2021 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 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2020 was \$9.582 per \$1,000 of assessed value. The assessed values upon which the 2020 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 7,143,846,020
Public Utilities Personal Property	<u>500,937,920</u>
Total	<u><u>\$ 7,644,783,940</u></u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial 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, 2020.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

Proceeds of the 0.75% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2020.

See Note 26 for additional information relating to subsequent changes in the sales tax rate.

**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:

	<b>General</b>	<b>Job &amp; Family Services</b>	<b>Children Services</b>	<b>Mental Health, Addiction and Recovery Services</b>	<b>LCBDD</b>	<b>Construction Projects</b>
Receivables:						
Interest	\$ 285,662	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	9,050,900	-	11,195,676	10,855,078	20,740,230	-
Sales Tax	5,712,573	-	-	-	-	-
Accounts	359,194	-	17,005	-	13,738	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	1,738,262	3,564,206	4,074,820	3,002,619	2,176,507	767,533
Judgements	875,000	-	-	-	-	-
Local Government	1,561,339	-	-	-	-	-
<b>Total Receivables</b>	<b>\$ 19,582,930</b>	<b>\$ 3,564,206</b>	<b>\$ 15,287,501</b>	<b>\$ 13,857,697</b>	<b>\$ 22,930,475</b>	<b>\$ 767,533</b>

	<b>Nonmajor Governmental</b>	<b>Sewer System</b>	<b>Lorain County Regional Airport</b>	<b>Nonmajor Enterprise</b>	<b>Internal Service Funds</b>
Receivables:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	6,701,489	-	-	-	-
Sales Tax	1,913,671	-	-	-	-
Accounts	402,196	201,011	30,989	14,257	583,679
Special Assessments	245,880	9,787,864	-	-	-
Intergovernmental	3,968,650	10,000	263,207	356,172	17,064
<b>Total Receivables</b>	<b>\$ 13,231,886</b>	<b>\$ 9,998,875</b>	<b>\$ 294,196</b>	<b>\$ 370,429</b>	<b>\$ 600,743</b>

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

	<b>General</b>	<b>Job &amp; Family Services</b>	<b>Children Services</b>	<b>Mental Health, Addiction and Recovery Services</b>	<b>LCBDD</b>	<b>Construction Projects</b>
Payables:						
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,986
Accounts	550,999	289,049	538,233	1,719,799	241,668	7,350
Intergovernmental	402,085	80,618	106,686	18,266	258,871	-
Payroll Withholding	755,598	-	-	-	-	-
Wages and Salaries	1,271,151	241,715	308,275	40,442	581,538	-
<b>Total Payables</b>	<b>\$ 2,979,833</b>	<b>\$ 611,382</b>	<b>\$ 953,194</b>	<b>\$ 1,778,507</b>	<b>\$ 1,082,077</b>	<b>\$ 220,336</b>

	<b>Nonmajor Governmental</b>	<b>Sewer System</b>	<b>Lorain County Regional</b>		<b>Nonmajor Enterprise</b>	<b>Internal Service Funds</b>
			<b>Airport</b>			
Payables:						
Contracts	\$ 76,595	\$ 3,966	\$ -	\$ -	\$ 1,541,344	\$ 7,500
Accounts	1,212,549	194,852	2,918	356,172	-	-
Intergovernmental	508,065	189,070	-	-	-	-
Retainage	4,194	7,597	-	-	-	-
Wages and Salaries	946,424	12,165	-	1,781	4,237	-
Claims	-	-	-	-	2,880,544	-
<b>Total Payables</b>	<b>\$ 2,747,827</b>	<b>\$ 407,650</b>	<b>\$ 2,918</b>	<b>\$ 357,953</b>	<b>\$ 4,433,625</b>	<b>\$ -</b>

**NOTE 8 - CAPITAL ASSETS**

Activity for the Governmental Activities for the year ended December 31, 2020 are as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
Capital Assets Not Being Depreciated:				
Land	\$ 5,482,775	\$ -	\$ 9,350	\$ 5,473,425
Construction In Progress	6,367,151	1,623,876	4,007,160	3,983,867
<b>Total Capital Assets Not Being Depreciated</b>	<b>11,849,926</b>	<b>1,623,876</b>	<b>4,016,510</b>	<b>9,457,292</b>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	137,520,220	5,770,176	-	143,290,396
Vehicles	11,159,168	1,246,797	221,600	12,184,365
Machinery & Equipment	12,094,394	1,299,648	124,342	13,269,700
Furniture & Fixtures	451,617	-	-	451,617
Intangible Assets	4,166,191	-	155,000	4,011,191
Infrastructure	105,516,494	1,594,281	-	107,110,775
<b>Total Capital Assets Being Depreciated</b>	<b>270,908,084</b>	<b>9,910,902</b>	<b>500,942</b>	<b>280,318,044</b>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	50,289,185	2,789,041	-	53,078,226
Vehicles	4,434,444	559,670	86,056	4,908,058
Machinery & Equipment	7,729,121	547,010	113,656	8,162,475
Furniture & Fixtures	157,223	13,737	-	170,960
Intangible Assets	1,610,335	191,529	100,100	1,701,764
Infrastructure	72,737,000	1,859,845	-	74,596,845
<b>Total Accumulated Depreciation</b>	<b>136,957,308</b>	<b>5,960,832</b>	<b>299,812</b>	<b>142,618,328</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>133,950,776</b>	<b>3,950,070</b>	<b>201,130</b>	<b>137,699,716</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 145,800,702</b>	<b>\$ 5,573,946</b>	<b>\$ 4,217,640</b>	<b>\$ 147,157,008</b>

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
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Depreciation expense was charged to functions and programs of the County as follows:

Governmental Activities:	
Legislative & Executive	\$ 744,220
Judicial	1,158,848
Public Safety	1,162,137
Public Works	2,073,960
Health	299,036
Human Services	512,674
Economic Development and Assistance	9,957
Total Depreciation Expense-Governmental Activities	<u>\$ 5,960,832</u>

Activity for the Business-type Activities for the year ended December 31, 2020 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	4,330,250	-	4,330,250	-
Total Capital Assets Not Being Depreciated	<u>8,960,481</u>	<u>-</u>	<u>4,330,250</u>	<u>4,630,231</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	10,050,842	4,681,292	-	14,732,134
Vehicles	2,012,054	-	-	2,012,054
Machinery & Equipment	301,206	212,025	-	513,231
Sewer Plants	7,123,707	-	-	7,123,707
Sewer Lines	20,657,849	1,872,000	554,150	21,975,699
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets Being Depreciated	<u>42,008,458</u>	<u>6,765,317</u>	<u>554,150</u>	<u>48,219,625</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	5,235,751	572,128	-	5,807,879
Vehicles	1,145,948	98,330	-	1,244,278
Machinery & Equipment	86,257	12,379	-	98,636
Sewer Plants	1,072,442	142,434	-	1,214,876
Sewer Lines	7,661,078	441,294	554,150	7,548,222
Water Lines	1,578,325	18,208	-	1,596,533
Total Accumulated Depreciation	<u>16,779,801</u>	<u>1,284,773</u>	<u>554,150</u>	<u>17,510,424</u>
Total Capital Assets Being Depreciated, Net	<u>25,228,657</u>	<u>5,480,544</u>	<u>-</u>	<u>30,709,201</u>
Business-type Activities Capital Assets, Net	<u>\$ 34,189,138</u>	<u>\$ 5,480,544</u>	<u>\$ 4,330,250</u>	<u>\$ 35,339,432</u>

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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Activity for the Component Units for the years ended December 31, 2020 and June 30, 2020 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:			
Land	\$ 672,283	\$ -	\$ 672,283
Capital Assets Being Depreciated:			
Buildings	3,211,186	-	3,211,186
Building & Improvements	1,603,813	-	1,603,813
Vehicle	108,281	-	108,281
Furniture & Fixtures	133,379	-	133,379
Machinery & Equipment	408,119	-	408,119
Total Capital Assets Being Depreciated	<u>5,464,778</u>	<u>-</u>	<u>5,464,778</u>
Less Accumulated Depreciation:			
Buildings	451,979	81,922	533,901
Building & Improvements	288,805	21,428	310,233
Vehicle	92,215	4,012	96,227
Furniture & Fixtures	135,738	-	135,738
Machinery & Equipment	356,397	16,661	373,058
Total Accumulated Depreciation	<u>1,325,134</u>	<u>124,023</u>	<u>1,449,157</u>
Total Capital Assets Being Depreciated, Net	<u>4,139,644</u>	<u>(124,023)</u>	<u>4,015,621</u>
Component Units Capital Assets, Net	<u>\$ 4,811,927</u>	<u>\$ (124,023)</u>	<u>\$ 4,687,904</u>

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**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 2020, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,880,544 reported in the fund at December 31, 2020, 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 2019 and 2020 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$ 3,321,877	\$ 36,713,287	\$ 37,081,302	\$ 2,953,862
2020	2,953,862	36,037,251	36,110,569	2,880,544

**NOTE 10 - RISK SHARING POOL**

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2020 was \$733,509.

**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 2020, the County contributed \$80,312 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 2020.

### **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 2020.

### **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 2020.

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

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

### ***Net Pension Liability/Net OPEB Liability (Asset)***

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

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

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

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

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

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

**Plan Description – Ohio Public Employees Retirement System (OPERS)**

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

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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 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. The initial amount of a member’s pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA). 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 cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Public Safety	Law Enforcement
<b>2020 Statutory Maximum Contribution Rates</b>			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
<b>2020 Actual Contribution Rates</b>			
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 \$11,503,826 for 2020. Of this amount, \$948,651 is reported as an intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit

and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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

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 has therefore 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. New members must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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 2020 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$221,075 for 2020.

***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, 2019, 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, 2020, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.585259%	0.012448%	
Prior Measurement Period	0.590132%	0.012598%	
Change in Proportion	-0.004873%	-0.000150%	
Proportionate Share of the Net			
Pension Liability	\$ 115,680,412	\$ 3,012,089	\$ 118,692,501
Pension Expense	\$ 18,639,048	\$ 247,179	\$ 18,886,227

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

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pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ -	\$ 146,480	\$ 146,480
Differences between Expected and			
Actual Experience	-	6,759	6,759
Changes of Assumptions	6,178,688	161,691	6,340,379
Changes in Proportionate Share	669,664	-	669,664
County Contributions Subsequent			
to the Measurement Date	11,503,826	122,922	11,626,748
Total Deferred Outflows of Resources	<u>\$ 18,352,178</u>	<u>\$ 437,852</u>	<u>\$ 18,790,030</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 1,462,614	\$ 19,262	\$ 1,481,876
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	23,075,645	-	23,075,645
Changes in Proportionate Share	642,015	49,271	691,286
Total Deferred Inflows of Resources	<u>\$ 25,180,274</u>	<u>\$ 68,533</u>	<u>\$ 25,248,807</u>

\$11,626,748 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, 2021. 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
2021	\$ (2,443,129)	\$ 72,025	\$ (2,371,104)
2022	(7,681,800)	37,260	(7,644,540)
2023	955,555	76,717	1,032,272
2024	(9,162,548)	60,395	(9,102,153)
	<u>\$ (18,331,922)</u>	<u>\$ 246,397</u>	<u>\$ (18,085,525)</u>

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, 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, 2019 are presented below.

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<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.20 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 2020, then 2.15 percent Simple

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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

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

During 2019, 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 17.2 percent for 2019.

The allocation of investment assets with 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 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>



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

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 190,794,434	\$ 115,680,412	\$ 48,155,111

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation, are presented below:

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. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, 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.

The actuarial assumptions used in the June 30, 2020 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2011, through June 30, 2016.

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

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

\*Ten 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' 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, 2020. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are 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, 2020. Therefore, the long-term expected rate of return on investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table represents the County's proportionate share of the net pension liability as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 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 (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 4,288,691	\$ 3,012,089	\$ 1,930,276

**NOTE 14 - DEFINED BENEFIT OPEB PLANS**

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

**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 separation, 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. 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 Comprehensive Annual Financial Report 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 allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 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 2020.

***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, 2021. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board 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, 2020, STRS did not allocate any employer contributions to post-employment health care.

***Net OPEB Liability (Asset), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB***

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, 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 (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.574416%	0.012448%	
Prior Measurement Period	0.579000%	0.012598%	
Change in Proportion	-0.004584%	-0.000149%	
 Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 79,341,772	\$ (218,782)	\$ 79,122,990
OPEB Expense	\$ 8,702,469	\$ (31,007)	\$ 8,671,462

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 7,670	\$ 7,670
Differences between Expected and			
Actual Experience	2,127	14,018	16,145
Changes of Assumptions	12,558,957	3,612	12,562,569
Changes in Proportionate Share	379,464	-	379,464
Total Deferred Outflows of Resources	<u>\$ 12,940,548</u>	<u>\$ 25,300</u>	<u>\$ 12,965,848</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 7,256,170	\$ 43,579	\$ 7,299,749
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	4,040,062	-	4,040,062
Changes of Assumptions	-	207,805	207,805
Changes in Proportionate Share	375,952	89,180	465,132
Total Deferred Inflows of Resources	<u>\$ 11,672,184</u>	<u>\$ 340,564</u>	<u>\$ 12,012,748</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
2021	\$ 2,168,706	\$ (74,493)	\$ 2,094,213
2022	822,802	(69,301)	753,501
2023	3,214	(67,480)	(64,266)
2024	(1,726,358)	(66,362)	(1,792,720)
2025	-	(27,022)	(27,022)
Thereafter	-	(10,606)	(10,606)
	<u>\$ 1,268,364</u>	<u>\$ (315,264)</u>	<u>\$ 953,100</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, 2018, rolled forward to the measurement date of December 31, 2019. 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 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.71 percent
Health Care Cost Trend Rate	
Current Measurement Date	10.50 percent, initial, 3.50 percent ultimate in 2030
Prior Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2019, 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, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within 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 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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trusts	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 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 Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 103,831,436	\$ 79,341,772	\$ 59,733,520

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 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 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 77,000,465	\$ 79,341,772	\$ 81,653,234

**Changes between Measurement Date and Reporting Date**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-

Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

Inflation	2.50 percent	
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	
Discount Rate of Return	7.45 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-6.69 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	11.87 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.

The actuarial assumptions used in the June 30, 2020 valuation were adopted by the board from the results of an actuarial experience study for 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>	

\*Ten 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' 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 OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed STRS 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. 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, 2020.

***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate*** The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2020, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ (190,354)	\$ (218,782)	\$ (242,901)
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ (241,404)	\$ (218,782)	\$ (191,224)

**NOTE 15 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

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

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

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



**NOTE 16 - OUTSTANDING DEBT**

**A. Short-Term Debt**

The County issued \$20.0 million in short-term notes to finance various capital improvements. All notes are backed by the full faith and credit or pledged with Sales Tax Receipts of the County and mature within one year. Notes outstanding at December 31, 2020 are as follows:

<b>Governmental Activities:</b>	<b>Balance 01/01/20</b>	<b>Issued</b>	<b>(Retired)</b>	<b>Balance 12/31/20</b>
2019-3.00% Various Purpose due 2/07/2020	2,500,000	-	(2,500,000)	-
2020-3.00% Various Purpose due 2/06/2021	-	1,020,000	-	1,020,000
2020-3.00% Various Purpose due 2/06/2021	-	3,955,000	(3,955,000)	-
2020-3.00% Various Purpose due 2/06/2021	-	12,890,000	(12,890,000)	-
2020-1.00% GO North Ridge Project due 12/17/2021	-	2,190,000	-	2,190,000
<b>Total Short-Term Notes Payable</b>	<b>\$ 2,500,000</b>	<b>\$ 20,055,000</b>	<b>\$ (19,345,000)</b>	<b>\$ 3,210,000</b>

**B. Bonded Long-Term Debt Changes in bonded long-term debt obligations of the County during 2020 were as follows:**

<b>Governmental Activities</b>	<b>Balance 01/01/20</b>	<b>Issued</b>	<b>(Retired)</b>	<b>(Refunding)</b>	<b>Balance 12/31/20</b>	<b>Amount Due In One Year</b>
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	1,235,000	-	(235,000)	(1,000,000)	-	-
2017-3.00% to 4.00% General Improvement Refunding Bonds (Org. \$2,900,000)	2,695,000	-	(115,000)		2,580,000	115,000
2018-2.00% to 5.00% General Obligation Refunding Bond (Org. \$11,755,000)	10,260,000	-	(685,000)		9,575,000	700,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond (Org. \$7,565,000)	7,415,000	-	(190,000)		7,225,000	200,000
2020-3.00% to 4.00% General Obligation Various Purpose Bonds (Org. \$8,455,000)	-	8,455,000	(375,000)		8,080,000	390,000
2020-4.00% General Obligation Refunding Manuscript Bond (Org. \$3,850,000)	-	3,850,000	-		3,850,000	290,000
2020-1.00% to 4.00% General Obligation Various Purpose Bonds (Org. \$17,100,000)	-	17,100,000	-		17,100,000	1,025,000
	<b>21,605,000</b>	<b>29,405,000</b>	<b>(1,600,000)</b>	<b>(1,000,000)</b>	<b>48,410,000</b>	<b>2,720,000</b>

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	<u>Balance 01/01/20</u>	<u>Issued</u>	<u>(Retired)</u>	<u>(Refunding)</u>	<u>Balance 12/31/20</u>	<u>Amount Due In One Year</u>
<b><u>Business-Type</u></b>						
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds (Org. \$5,520,000)	5,235,000	-	(190,000)	(4,650,000)	395,000	200,000
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds (Org. \$1,190,000)	995,000	-	(75,000)	(760,000)	160,000	80,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond - Sewer (Org. \$2,690,000)	2,615,000	-	(95,000)	-	2,520,000	100,000
2020-2.5% to 4.00% Refunding Sewer District Improvement Bonds (Org. \$5,920,000)	-	5,920,000	-	-	5,920,000	75,000
2020-1.00% to 4.00% General Obligation Sewer Project Bond (Org. \$495,000)	-	495,000	-	-	495,000	15,000
Total General Obligation Bonds-Unvoted	<u>8,845,000</u>	<u>6,415,000</u>	<u>(360,000)</u>	<u>(5,410,000)</u>	<u>9,490,000</u>	<u>470,000</u>
<b><u>Bond Anticipation Notes</u></b>						
<b><u>Governmental Activities</u></b>						
2019-3.00% Various Purpose due 2/07/2020	17,405,000	-	(17,405,000)	-	-	-
2019-3.00% Various Purpose due 5/08/2020	2,580,000	-	(2,580,000)	-	-	-
2020-3.00% Various Purpose due 5/07/2021	-	3,350,000	-	-	3,350,000	3,350,000
Total Bond Anticipation Notes	<u>19,985,000</u>	<u>3,350,000</u>	<u>(19,985,000)</u>	<u>-</u>	<u>3,350,000</u>	<u>3,350,000</u>
<b><u>Business-Type</u></b>						
2019-3.00% Various Purpose due 2/07/2020 - Sewer	500,000	-	(500,000)	-	-	-
2019-3.00% Various Purpose due 5/08/2020	3,680,000	-	(3,680,000)	-	-	-
2020-3.00% Various Purpose due 5/07/2021 - Sewer	-	4,430,000	-	-	4,430,000	4,430,000
2020-3.00% Various Purpose due 2/06/2021 - Sewer	-	510,000	(510,000)	-	-	-
	<u>4,180,000</u>	<u>4,940,000</u>	<u>(4,690,000)</u>	<u>-</u>	<u>4,430,000</u>	<u>4,430,000</u>
<b>Sales Tax Receipts Bonds-Pledged</b>						
2017-2.00% to 3.00% 911 Equipment Bonds (Org. \$2,565,000)	2,100,000	-	(240,000)	-	1,860,000	245,000
2018-2.00% to 4.00% 911 Equipment Bonds (Org. \$3,500,000)	3,265,000	-	(135,000)	-	3,130,000	140,000
Total Sales Tax Receipts Bonds-Pledge	<u>5,365,000</u>	<u>-</u>	<u>(375,000)</u>	<u>-</u>	<u>4,990,000</u>	<u>385,000</u>

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	<u>Balance 01/01/20</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Refunding</u>	<u>Balance 12/31/20</u>	<u>Amount Due In One Year</u>
Special Assessment Bonds- Government Commitment 2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	45,000	-	(45,000)	-	-	-
2015-1.00% to 4.00% Sewer System Improvement Refunding (Org. \$2,105,000)	640,000	-	(320,000)	-	320,000	320,000
Total Special Assessment Bonds	685,000	-	(365,000)	-	320,000	320,000
Total Bonded Long-Term Debt	<u>\$ 60,665,000</u>	<u>\$ 44,110,000</u>	<u>\$ (26,655,000)</u>	<u>\$ (6,410,000)</u>	<u>\$ 70,990,000</u>	<u>\$ 11,675,000</u>

**C. Other Long-Term Debt**

	<u>Balance 01/01/20</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/20</u>	<u>Amount Due In One Year</u>
<b>Governmental Activities</b>					
<i>Direct Borrowings:</i>					
OWDA Loans					
Coastal Erosion 4705-4.67%	\$ 41,086	\$ -	\$ (13,068)	\$ 28,018	\$ 13,068
Total OWDA Loans	<u>41,086</u>	<u>-</u>	<u>(13,068)</u>	<u>28,018</u>	<u>13,068</u>
OPWC Loans					
OPWC-CI12I-0.0%	56,400	-	(4,700)	51,700	9,400
OPWC-CI25K-0.0%	-	-	-	-	-
OPWC-CI44H-0.0%	41,717	-	(4,172)	37,545	8,344
OPWC-CI44B-0.0%	-	-	-	-	-
OPWC-CI50Q-0.0%	140,138	-	(2,803)	137,335	5,606
OPWC-CI41E-0.0%	62,300	-	(7,788)	54,512	15,575
OPWC-CI25C-0.0%	2,146	-	(2,146)	-	-
OPWC-CI02F-0.0%	4,815	-	(688)	4,127	1,376
OPWC-CI23K-0.0%	1,845	-	(92)	1,753	185
OPWC-CI36U-0.0%	96,422	-	(4,821)	91,601	9,642
OPWC-CI52T-0.0%	51,063	-	(880)	50,183	1,760
Total OPWC Loans	<u>456,846</u>	<u>-</u>	<u>(28,090)</u>	<u>428,756</u>	<u>51,888</u>
SIB Loan 130011-3.00%	<u>110,217</u>	<u>-</u>	<u>(26,336)</u>	<u>83,881</u>	<u>27,132</u>
<b>Business-type Activities</b>					
<i>Direct Borrowings:</i>					
OWDA Loans					
Sewer Improvement - 5551-3.25%	582,652	-	(44,849)	537,803	46,319
Sewer Improvement - 7675-2.28%	165,812	-	(4,187)	161,625	4,283
Sewer Improvement - 7817-1.48%	2,893,245	-	(77,246)	2,815,999	78,393
Sewer Improvement - 7843-1.49%	719,648	-	(28,838)	690,810	29,269
Total OWDA Loans	<u>4,361,357</u>	<u>-</u>	<u>(155,120)</u>	<u>4,206,237</u>	<u>158,264</u>
OPWC Loans					
OPWC-CI47G-0.0%	43,270	-	(4,328)	38,942	4,328
OPWC-CI28D-0.0%	17,133	-	(4,895)	12,238	4,895
Total OPWC Loans	<u>\$ 60,403</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 51,180</u>	<u>\$ 9,223</u>

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

**GOVERNMENTAL ACTIVITIES**

Year Ending December 31,	General Obligation		Special Assessments		Sales Tax Receipts	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 2,720,000	\$ 1,644,709	\$ 320,000	\$ 6,400	385,000	157,975
2022	2,875,000	1,614,421	-	-	400,000	147,825
2023	2,970,000	1,522,001	-	-	405,000	135,825
2024	3,035,000	1,449,326	-	-	415,000	126,275
2025	2,890,000	1,348,946	-	-	425,000	116,100
2026-2030	15,935,000	5,194,806	-	-	1,430,000	426,100
2031-2035	8,190,000	2,555,246	-	-	1,050,000	225,200
2036-2040	5,640,000	1,421,025	-	-	480,000	29,000
2041-2045	4,155,000	438,025	-	-	-	-
Total	<u>\$ 48,410,000</u>	<u>\$ 17,188,505</u>	<u>\$ 320,000</u>	<u>\$ 6,400</u>	<u>\$ 4,990,000</u>	<u>\$ 1,364,300</u>

Year Ending December 31,	OWDA		OPWC		State Infrastructure Bank	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 13,686	\$ 1,150	\$ 51,888	\$ -	27,132	2,314
2022	14,332	504	51,888	-	27,952	1,494
2023	-	-	51,199	-	28,797	650
2024	-	-	43,413	-	-	-
2025	-	-	30,765	-	-	-
2026-2030	-	-	85,749	-	-	-
2031-2035	-	-	36,830	-	-	-
2036-2040	-	-	36,830	-	-	-
2041-2045	-	-	34,015	-	-	-
2046-2050	-	-	6,179	-	-	-
Total	<u>\$ 28,018</u>	<u>\$ 1,654</u>	<u>\$ 428,756</u>	<u>\$ -</u>	<u>\$ 83,881</u>	<u>\$ 4,458</u>

**BUSINESS-TYPE ACTIVITIES**

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 470,000	\$ 414,054	\$ 158,264	\$ 77,074	\$ 9,223	\$ -
2022	465,000	413,271	161,482	73,856	9,223	-
2023	485,000	205,311	164,776	70,562	6,776	-
2024	490,000	199,111	168,147	67,191	4,328	-
2025	500,000	191,483	171,600	63,738	4,328	-
2026-2030	2,640,000	811,026	912,729	263,961	17,302	-
2031-2035	2,415,000	499,491	670,987	188,582	-	-
2036-2040	2,025,000	144,516	723,642	135,924	-	-
2041-2045	-	-	591,858	65,857	-	-
2046-2050	-	-	482,753	16,238	-	-
Total	<u>\$ 9,490,000</u>	<u>\$ 2,878,263</u>	<u>\$ 4,206,238</u>	<u>\$ 1,022,983</u>	<u>\$ 51,180</u>	<u>\$ -</u>

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**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2020, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>
<b>Governmental Activities:</b>					
Bonds Payable:					
General Obligations Bonds	\$ 21,605,000	\$ 29,405,000	\$ (2,600,000)	\$ 48,410,000	\$ 2,720,000
Premium on G.O. Bond	761,747	-	(63,479)	698,268	-
Bonds Anticipation Notes	19,985,000	3,350,000	(19,985,000)	3,350,000	3,350,000
Sales Tax Receipt Bond	5,365,000	-	(375,000)	4,990,000	385,000
Special Assessment Debt					
With Government Commitment	685,000	-	(365,000)	320,000	320,000
Total Bonds Payable	<u>48,401,747</u>	<u>32,755,000</u>	<u>(23,388,479)</u>	<u>57,768,268</u>	<u>6,775,000</u>
OWDA Loans	41,086	-	(13,068)	28,018	13,686
OPWC Loans	456,846	-	(28,090)	428,756	51,888
SIB Loan	110,217	-	(26,336)	83,881	27,132
Compensated Absences	19,630,588	9,329,208	(5,866,381)	23,093,415	1,113,677
Net Pension Liability	163,441,245	-	(45,442,826)	117,998,419	-
Net OPEB Liability	<u>75,035,004</u>	<u>3,830,717</u>	<u>-</u>	<u>78,865,721</u>	<u>-</u>
<b>Governmental Activities Long-Term Liabilities</b>	<u>\$ 307,116,733</u>	<u>\$ 45,914,925</u>	<u>\$ (74,765,180)</u>	<u>\$ 278,266,478</u>	<u>\$ 7,981,383</u>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>
<b>Business-type Activities:</b>					
General Obligations Bonds	\$ 8,845,000	\$ 6,415,000	\$ (5,770,000)	\$ 9,490,000	\$ 470,000
Premium on G.O. Bond	-	50,954	-	50,954	-
Bonds Anticipation Notes	4,180,000	4,940,000	(4,690,000)	4,430,000	4,430,000
OWDA Loans	4,361,357	-	(155,120)	4,206,237	158,265
OPWC Loans	60,403	-	(9,223)	51,180	9,223
Compensated Absences	76,276	52,110	(33,612)	94,774	4,858
Net Pension Liability	969,750	-	(275,668)	694,082	-
Net OPEB Liability	<u>452,928</u>	<u>23,123</u>	<u>-</u>	<u>476,051</u>	<u>-</u>
<b>Business-type Activity Long-Term Liabilities</b>	<u>\$ 18,945,714</u>	<u>\$ 11,481,187</u>	<u>\$ (10,933,623)</u>	<u>\$ 19,493,278</u>	<u>\$ 5,072,346</u>

*2020 Various Purpose Refunding Bonds* - The County issued \$27,365,000 of various purpose general obligation bonds for the purpose of currently refunding the County's \$2,385,000 Series 2013A and \$1,300,000 Highway Improvement Refunding Bonds; currently refunding the County's Bond Anticipation Notes Series 2020; currently refunding all of the County's outstanding \$5,100,000 Series 2013B bonds; advance refunding a portion of the County's \$5,520,000 and \$1,190,000 Series 2015; and paying certain costs of issuance.

The premium of issuance on these refunded bonds were insignificant amounts that have been recognized in the year of issuance and will not be amortized. The issuance resulted in a difference between the reacquisition price and the carrying amount of the old debt attributed to governmental activities was immaterial and expensed in the year of the refunding. The difference between the reacquisition price and the carrying amount of the old debt attributed to the Sewer System fund was \$918,449, which is amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. The issuance resulted in an economic gain of \$998,089.

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, 2020 was \$362,368.

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.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

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.

In the event of default, as defined by each OPWC loan agreement, the amount of default will be subject to 8% interest on all amounts due from date of default. Additionally, the lender may declare all amounts immediately due and payable or direct the County Treasurer to pay the amount of any default from the funds which would otherwise be appropriated from the County's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

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.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**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	Recovery Services	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund Balances:</b>				Mental Health, Addiction, and				
<b>Nonspendable:</b>								
Inventory	\$ 211,621	\$ 14,474	\$ 3,699	\$ 1,428	\$ 304,657	\$ -	\$ 1,457,490	\$ 1,993,369
Prepays	204,993	-	-	-	-	-	-	204,993
Long-Term Interfund Loans	10,825,900	-	-	-	-	-	-	10,825,900
Unclaimed Monies	2,940,017	-	-	-	-	-	-	2,940,017
<b>Total Nonspendable</b>	<b>14,182,531</b>	<b>14,474</b>	<b>3,699</b>	<b>1,428</b>	<b>304,657</b>	<b>-</b>	<b>1,457,490</b>	<b>15,964,279</b>
<b>Restricted:</b>								
Criminal and Administrative Justice Services	-	-	-	-	-	-	3,426,579	3,426,579
Alcohol and Drug Programs	-	-	-	1,349,730	-	-	227,364	1,577,094
Common Pleas Court Special Projects	-	-	-	-	-	-	1,533,993	1,533,993
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	4,470,683	4,470,683
Community Development Programs	-	-	-	-	-	-	1,100,522	1,100,522
Dog Warden Operations	-	-	-	-	-	-	442,584	442,584
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	5,283,176	5,283,176
Public Safety Programs	-	-	-	-	-	-	6,310,890	6,310,890
Law Enforcement	-	-	-	-	-	-	756,861	756,861
Assessment and Collection	-	-	-	-	-	-	10,123,752	10,123,752
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	3,609,019	3,609,019
Probation and Supervision Programs	-	-	-	-	-	-	2,346,686	2,346,686
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	1,990,186	1,990,186
Mental Health Programs	-	-	-	18,139,835	-	-	22,634	18,162,469
Children Services Programs	-	-	20,913,290	-	-	-	4,392,098	25,305,388
Public Assistance Programs	-	4,344,604	-	-	-	-	817,566	5,162,170
Health Services	-	-	-	-	-	-	1,629,592	1,629,592
Development Disabilities Programs	-	-	-	-	22,650,001	-	4,189,787	26,839,788
Jail Facilities Operations	-	-	-	-	-	-	6,812,110	6,812,110
Debt Service	-	-	-	-	-	-	6,690,952	6,690,952
Travel and Tourism	-	-	-	-	-	-	1,115,942	1,115,942
<b>Total Restricted</b>	<b>-</b>	<b>4,344,604</b>	<b>20,913,290</b>	<b>19,489,565</b>	<b>22,650,001</b>	<b>-</b>	<b>67,292,976</b>	<b>134,690,436</b>
<b>Committed:</b>								
County Home	-	-	-	-	-	-	73,055	73,055
Community Development Programs	-	-	-	-	-	-	226,910	226,910
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>299,965</b>	<b>299,965</b>
<b>Assigned:</b>								
<b>Encumbrances:</b>								
Legislative and Executive	1,271,767	-	-	-	-	-	-	1,271,767
Judicial	166,959	-	-	-	-	-	-	166,959
Public Safety	39,563	-	-	-	-	-	-	39,563
Human Services	27,304	-	-	-	-	-	-	27,304
Subsequent Year Appropriations	7,329,437	-	-	-	-	-	-	7,329,437
<b>Total Assigned</b>	<b>8,835,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,835,030</b>
Unassigned (Deficit):	32,158,987	-	-	-	-	2,559,849	(403,894)	34,314,942
<b>Total Fund Balances</b>	<b>\$ 55,176,548</b>	<b>\$ 4,359,078</b>	<b>\$ 20,916,989</b>	<b>\$ 19,490,993</b>	<b>\$ 22,954,658</b>	<b>\$ 2,559,849</b>	<b>\$ 68,646,537</b>	<b>\$ 194,104,652</b>

**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, 2020, there were two Economic Development Bonds outstanding with aggregate principal amounts payable of \$4,240,000.

**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	\$ 9,297
General Fund	Job & Family Services	87,029
Job & Family Services	Transit (Nonmajor Enterprise)	67,948
Job & Family Services	General Fund	15,127
Job & Family Services	Children Services	4,079
Children Services	General Fund	23,192
LCBDD	Nonmajor Governmental Funds	2,466
LCBDD	Children Services	13,629
Construction Projects	General Fund	1,050,000
Nonmajor Governmental Funds	General Fund	638,116
Nonmajor Governmental Funds	Job & Family Services	218,414
Nonmajor Governmental Funds	Nonmajor Governmental Funds	8,134
Sewer System	General Fund	768,668
Sewer System	Nonmajor Governmental Funds	1,133
Total		<u>\$2,907,232</u>

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

Advances to/from Other funds:

	<u>Payable Fund:</u>					<u>Total</u>
	<u>Construction Projects</u>	<u>Nonmajor Governmental</u>	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Enterprise</u>	
<b>Receivable Fund:</b>						
<b>General Fund</b>	\$ 5,465,043	\$ 1,301,831	\$ 1,352,435	\$ 1,137,591	\$ 1,569,000	\$ 10,825,900
<b>Nonmajor Governmental</b>	3,740,000	127,461	-	-	-	3,867,461
<b>Total</b>	<u>\$ 9,205,043</u>	<u>\$ 1,429,292</u>	<u>\$ 1,352,435</u>	<u>\$ 1,137,591</u>	<u>\$ 1,569,000</u>	<u>\$ 14,693,361</u>

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

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



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

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

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

<b>Taxable Notes</b>		<b>General Obligation Bonds</b>	
<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
\$ 55,000	\$ 40,600	\$ 225,000	\$ 149,600
60,000	38,400	235,000	140,600
60,000	36,000	245,000	131,200
60,000	33,600	255,000	121,400
65,000	31,200	265,000	111,200
370,000	114,400	1,480,000	389,000
345,000	35,200	1,035,000	84,000
<u>\$ 1,015,000</u>	<u>\$ 329,400</u>	<u>\$ 3,740,000</u>	<u>\$ 1,127,000</u>

Interfund Transfers:

	<b>Job &amp; Family Services</b>	<b>Children Services</b>	<b>LCBDD</b>	<b>MHARS</b>	<b>Construction Projects</b>	<b>Nonmajor Funds</b>	<b>Enterprise</b>	<b>Total</b>
<b>Transfers Out:</b>								
General Fund	\$ 1,403,679	\$ 326,000	\$ 867,500	\$ 35,000	\$ -	\$ 6,188,168 *	\$ 324,500	\$ 9,144,847
Construction Projects	-	-	-	-	-	2,500,000	-	2,500,000
Job & Family Services	-	800,000	-	-	-	-	-	800,000
Nonmajor Governmental	-	-	-	-	3,880,000	2,006,516	97,800	5,984,316
Enterprise	-	-	-	-	-	171,207	-	171,207
Total	<u>\$ 1,403,679</u>	<u>\$ 1,126,000</u>	<u>\$ 867,500</u>	<u>\$ 35,000</u>	<u>\$ 3,880,000</u>	<u>\$ 10,865,891</u>	<u>\$ 422,300</u>	<u>\$ 18,600,370</u>

\* This amount includes \$8,131 transferred from general fund to an internal service fund.

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

**NOTE 20 - BUDGETARY BASIS OF ACCOUNTING**

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

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

	General	Job & Family Services	Children's Services	Mental Health, Addiction and Recovery Services	LCBDD
GAAP Basis	\$ 12,304,072	\$ 536,437	\$ 855,154	\$ (1,139,786)	\$ 1,424,690
Net Adjustment for Revenue Accruals	7,435,041	(352,025)	(313,611)	1,819,510	449,556
Net Adjustment for Expenditure Accruals	(1,375,146)	(239,548)	231,366	(176,852)	3,230,409
Funds Budgeted Elsewhere	(1,907,887)	-	-	-	-
Adjustment for Encumbrances	(1,829,509)	(58,131)	(336,574)	(61,060)	(4,360,645)
Budget Basis	<u>\$ 14,626,571</u>	<u>\$ (113,267)</u>	<u>\$ 436,335</u>	<u>\$ 441,812</u>	<u>\$ 744,010</u>

**NOTE 21 - TAX ABATEMENTS**

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

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

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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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Tax Abatement Program	
Community Reinvestment Area (CRA)	
City of Avon Lake	\$ 115,630
City of Elyria	51,840
City of Lorain	102,309
City of North Ridgeville	11,930
Village of Wellington/Wellington Township	5,620
Total Community Reinvestment Area (CRA)	287,329
Enterprise Zone	
City of Avon	37,142
City of Elyria	8,683
City of Oberlin	3,000
City of Vermilion	2,465
Village of Sheffield	1,980
Total Enterprise Zone	53,270
Total All Abatements	\$ 340,599

**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, 2020, 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, 2020 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 \$1,324,463 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 \$390,835 for prior year's assistance.

**NOTE 24 - CONTRACTUAL COMMITMENTS**

During 2020, the County entered into various contracts for construction and renovations totaling \$4,405,129. The amounts paid on the contracts were \$2,085,609 with \$1,451,729 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$867,791.

**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, 2020 of \$888,333 will be repaid in various amounts through 2033.

In an agreement dated October 2017, the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$4,000,000 of Revenue Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. For 2020, the Authority's outstanding Revenue Bonds amounted to \$3,545,000 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, 2020 there has been no draw down on this line of credit.

**NOTE 26 - SUBSEQUENT EVENTS**

On May 4, 2021, various purpose bond anticipation notes were issued for \$7,900,000 to partially pay off outstanding bond anticipation notes of \$7,780,000. These notes have an interest rate of 1.5 percent and mature on May 4, 2022.

On December 16, 2020, the Lorain County Board of Commissioners adopted Resolution No. 20-831, repealing the additional Sales and Use tax of 0.25%, which initially became effective April 2017. The repeal will be effective on all retail sales made in the County as of April 2021.

As a result of the COVID-19 pandemic, the United States Treasury processed payments from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021. The Act established two separate programs, one of which is the Emergency Rental Assistance program. Under this program \$9,248,859 was distributed to Lorain County in February 2021.

Also as a result of the COVID-19 pandemic, on March 10, 2021, the House of Representatives approved a Senate-amended version of President Biden's \$1.9 trillion COVID-19 relief package - the American Rescue Plan. The package includes \$350 billion in aid for state and local governments, along with additional funding for other areas like education, rental assistance and transit. The President signed the bill into law on March 11, 2021. As a result of the law, \$30,090,714 was distributed to Lorain County in May 2021.

**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, 2020 the value of these services was estimated to be \$1,324,463.

**2. Concentrations of Credit Risk**

The organization had extended unsecured credit to regular customers amounting to \$174,993 at June 30, 2020.

**NOTE 28 – LORAIN COUNTY PORT AUTHORITY**

**1. Change in Accounting Principles**

For the year ended December 31, 2020, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements and Statement No. 91, Conduit Debt Obligations.

GASB Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments. The implementation of GASB Statement No. 84 did not have an effect on the financial statements of the Authority.

GASB Statement No. 88 provides guidance to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The implementation of GASB

Statement No. 88 did not have an effect on the financial statements of the Authority. GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the Authority.

**2. Deposits and Investments**

Deposits - At December 31, 2020, the bank balance of the Authority’s deposits was \$154,071. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2020, all of the Authority’s bank balance of \$154,071 was covered by Federal Deposit Insurance Corporation.

Investments – As of December 31, 2020, the Authority had the following investment and maturity:

Investment Type	Fair Value	Maturity	S&P Rating	% of Total
Fair Value-Level Two Input:				
First American Government Obligation Fund	\$2,520,556	Less than One Year	AAAm	100%

The Authority 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 chart identifies the Authority’s recurring fair value measurements as of December 31, 2020. The Authority’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 generally limits security purchases to those that mature within five years of the settlement date. The Authority has no policy regarding interest rate risk.

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

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

### **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 \$2,520,556 at December 31, 2020 and are reflected in the Statement of Net Position.

### **4. Related Party Activity**

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

### **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, 2020, 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.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

As of December 31, 2020 the conduit debt-revenue bonds were outstanding with an original issue amount of \$4,000,000, 2.00%-4.00% interest rate all of which remains outstanding as of December 31, 2020. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal	Interest	Total
	Payment	Interest	Total
2021	\$ 170,000	\$ 105,943	\$ 275,943
2022	170,000	102,544	272,544
2023	170,000	99,143	269,143
2024	170,000	95,742	265,742
2025	185,000	92,343	277,343
2026-2030	995,000	378,065	1,373,065
2031-2035	1,165,000	194,208	1,359,208
2036-2037	520,000	25,350	545,350
<b>Totals</b>	<b>\$ 3,545,000</b>	<b>\$ 1,093,338</b>	<b>\$ 4,638,338</b>

**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, 2020, the outstanding balance was 390,835.

Loan payable activity for the year ended December 31, 2020, was as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Loan Payable	\$ 418,808	\$ 5,346	\$ (33,319)	\$ 390,835

**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, 2020 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

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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, 2020 was \$888,333.

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

Year Ending December 31,	Amount
2021	\$ 101,327
2022	99,785
2023	106,419
2024	103,569
2025	100,544
Thereafter	792,924
	\$ 1,304,568

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
2021	50,000
2022	50,833
2023	60,000
2024	60,000
2025	60,000
Thereafter	607,500
	\$ 888,333

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$57,740 for the year ended December 31, 2020.

**NOTE 30 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received CARES Act funding. Of the amounts received, \$1,767,380 was sub-granted to other governments and organizations. These amounts are reflected as general government expenditures in the Local Coronavirus Relief Special Revenue Fund on the accompanying financial statements.



REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.585259%	0.590132%	0.577728%	0.586702%
County's Proportionate Share of the Net Pension Liability	\$ 115,680,412	\$ 161,625,092	\$ 90,634,323	\$ 133,230,046
County's Covered Payroll	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	142.78%	205.43%	120.11%	165.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.012448%	0.012598%	0.013119%	0.013225%
County's Proportionate Share of the Net Pension Liability	\$ 3,012,089	\$ 2,785,903	\$ 2,884,580	\$ 3,141,613
County's Covered Payroll	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	199.54%	187.66%	194.53%	237.52%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

(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.

<b>2016</b>	<b>2015</b>	<b>2014</b>
0.623432%	0.612384%	0.612384%
\$ 107,986,282	\$ 73,624,549	\$ 72,127,815
\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
135.77%	93.93%	78.74%
81.08%	86.45%	86.36%
0.013513%	0.013439%	0.013438%
\$ 4,523,172	\$ 3,713,862	\$ 3,268,548
\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
307.55%	254.66%	225.57%
66.80%	72.10%	74.70%

See accompanying notes to the required supplementary information.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 11,503,826	\$ 11,528,156	\$ 11,196,829	\$ 9,975,003
Contributions in Relation to the Contractually Required Contribution	<u>(11,503,826)</u>	<u>(11,528,156)</u>	<u>(11,196,829)</u>	<u>(9,975,003)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769
Contributions as a Percentage of Covered Payroll	14.24%	14.23%	14.23%	13.22%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 221,075	\$ 211,331	\$ 207,834	\$ 207,599
Contributions in Relation to the Contractually Required Contribution	<u>(221,075)</u>	<u>(211,331)</u>	<u>(207,834)</u>	<u>(207,599)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 9,633,340	\$ 9,544,113	\$ 9,406,219	\$ 10,992,529
<u>(9,633,340)</u>	<u>(9,544,113)</u>	<u>(9,406,219)</u>	<u>(10,992,529)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
12.00%	12.00%	12.00%	12.00%
\$ 185,178	\$ 205,898	\$ 189,585	\$ 188,369
<u>(185,178)</u>	<u>(205,898)</u>	<u>(189,585)</u>	<u>(188,369)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
14.00%	14.00%	13.00%	13.00%

See accompanying notes to the required supplementary information.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net OPEB Liability	0.574416%	0.579000%	0.568733%	0.578443%
County's Proportionate Share of the Net OPEB Liability	\$ 79,341,772	\$ 75,487,932	\$ 61,760,214	\$ 58,424,708
County's Covered Payroll	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	97.93%	95.95%	81.85%	72.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.012448%	0.012598%	0.030317%	0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (218,782)	\$ (208,653)	\$ (487,163)	\$ 1,189,265
County's Covered Payroll	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.49%	-14.06%	-32.85%	89.91%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	174.70%	176.00%	47.10%

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

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ 805,422
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>(805,422)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	1.07%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(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.



<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 1,876,579	n/a	n/a	n/a
<u>(1,876,579)</u>	n/a	n/a	n/a
<u>\$ -</u>	n/a	n/a	n/a
\$ 80,277,833	n/a	n/a	n/a
2.34%	n/a	n/a	n/a
\$ -	\$ -	\$ 7,292	\$ 14,490
<u>-</u>	<u>-</u>	<u>(7,292)</u>	<u>(14,490)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
0.00%	0.00%	0.50%	1.00%

See accompanying notes to the required supplementary information.

**Lorain County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

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**NOTE 1 - NET PENSION LIABILITY**

***Changes in Assumptions – OPERS***

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

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

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

***Changes in Benefit Terms – OPERS***

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

***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 (ASSET)**

***Changes in Assumptions - OPERS***

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

**Lorain County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

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

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

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

***Changes in Benefit Terms – OPERS***

No significant changes in benefit terms.

***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. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

For 2017, the blended discount rate was increased from 3.26 percent to 4.13 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 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

**Lorain County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

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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

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 8,287,958	\$ 8,648,832	\$ 8,648,832	\$ -	\$ 8,648,832	\$ -
Sales Tax	30,000,000	32,509,241	32,509,241	-	32,509,241	-
Charges for Services	3,805,050	4,299,296	4,299,296	-	4,299,296	-
Licenses, Permits and Fees	9,717,510	11,569,698	11,569,698	-	11,569,698	-
Fines and Forfeitures	788,000	629,940	629,940	-	629,940	-
Intergovernmental Revenue	9,436,799	9,236,961	9,327,023	-	9,327,023	90,062
Interest Income	2,722,010	3,177,750	3,177,750	-	3,177,750	-
Miscellaneous Revenue	964,475	4,050,228	4,126,933	-	4,126,933	76,705
<b>Total Revenues</b>	<b>65,721,802</b>	<b>74,121,946</b>	<b>74,288,713</b>	<b>-</b>	<b>74,288,713</b>	<b>166,767</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	1,180,000	1,577,299	1,562,913	-	1,562,913	14,386
Fringe Benefits	364,000	524,566	437,086	51,545	488,631	35,935
Material and Supplies	33,973	33,004	26,462	3,611	30,073	2,931
Equipment	50,055	47,080	20,676	754	21,430	25,650
Contractual Services	19,275	19,000	27	-	27	18,973
Other	689,500	1,129,044	364,922	-	364,922	764,122
<b>Total Commissioners</b>	<b>2,336,803</b>	<b>3,329,993</b>	<b>2,412,086</b>	<b>55,910</b>	<b>2,467,996</b>	<b>861,997</b>
Auditor:						
Salaries and Wages	1,315,820	1,378,252	1,376,923	-	1,376,923	1,329
Fringe Benefits	184,000	184,000	177,294	-	177,294	6,706
Material and Supplies	32,281	31,656	24,250	7,248	31,498	158
Equipment	3,023	65,010	18,298	45,589	63,887	1,123
Contractual Services	222,394	179,444	113,327	65,724	179,051	393
Other	48,902	28,952	22,287	6,542	28,829	123
<b>Total Auditor</b>	<b>1,806,420</b>	<b>1,867,314</b>	<b>1,732,379</b>	<b>125,103</b>	<b>1,857,482</b>	<b>9,832</b>
Treasurer:						
Salaries and Wages	345,673	364,173	363,329	-	363,329	844
Fringe Benefits	48,500	48,500	47,287	-	47,287	1,213
Material and Supplies	7,000	54,667	53,882	-	53,882	785
Equipment	22,500	18,300	10,688	-	10,688	7,612
Contractual Services	88,500	39,033	38,448	-	38,448	585
Other	8,500	8,500	6,548	-	6,548	1,952
<b>Total Treasurer</b>	<b>520,673</b>	<b>533,173</b>	<b>520,182</b>	<b>-</b>	<b>520,182</b>	<b>12,991</b>
Prosecuting Attorney:						
Salaries and Wages	4,801,734	5,264,447	5,085,117	-	5,085,117	179,330
Fringe Benefits	1,032,383	1,032,383	857,387	-	857,387	174,996
Material and Supplies	101,418	101,418	76,556	2,061	78,617	22,801
Equipment	84,870	49,870	22,367	4,886	27,253	22,617
Contractual Services	79,773	83,088	53,816	8,310	62,126	20,962
Fees	4,150	1,090	90	-	90	1,000
Other	33,600	18,600	1,826	-	1,826	16,774
<b>Total Prosecuting Attorney</b>	<b>6,137,928</b>	<b>6,550,896</b>	<b>6,097,159</b>	<b>15,257</b>	<b>6,112,416</b>	<b>438,480</b>

(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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	\$ 131,500	\$ 138,500	\$ 98,274	\$ -	\$ 98,274	\$ 40,226
Fringe Benefits	18,500	18,500	12,268	-	12,268	6,232
Material and Supplies	24,573	24,573	7,509	-	7,509	17,064
Equipment	20,180	20,180	3,194	-	3,194	16,986
Contractual Services	47,345	44,920	11,342	7,710	19,052	25,868
Other	1,009	1,009	-	-	-	1,009
<b>Total Records Center</b>	<b>243,107</b>	<b>247,682</b>	<b>132,587</b>	<b>7,710</b>	<b>140,297</b>	<b>107,385</b>
Board of Elections:						
Salaries and Wages	1,331,698	1,595,466	1,560,748	-	1,560,748	34,718
Fringe Benefits	186,438	223,691	196,736	-	196,736	26,955
Material and Supplies	293,148	349,565	342,429	1,060	343,489	6,076
Equipment	41,163	290,183	275,233	1,163	276,396	13,787
Contractual Services	384,750	463,994	446,658	1,961	448,619	15,375
Fees	200	360	358	-	358	2
Other	201,150	356,971	322,773	111	322,884	34,087
<b>Total Board of Elections</b>	<b>2,438,547</b>	<b>3,280,230</b>	<b>3,144,935</b>	<b>4,295</b>	<b>3,149,230</b>	<b>131,000</b>
Community Maintenance:						
Salaries and Wages	1,565,500	1,625,000	1,123,212	-	1,123,212	501,788
Fringe Benefits	219,420	219,420	142,829	-	142,829	76,591
Material and Supplies	1,011,415	1,039,612	532,083	83,659	615,742	423,870
Equipment	206,982	140,294	77,680	10,082	87,762	52,532
Contractual Services	4,260,368	3,939,083	2,543,324	658,084	3,201,408	737,675
Fees	-	8,200	8,074	126	8,200	-
Other	28,750	24,550	2,033	1,800	3,833	20,717
<b>Total Community Maintenance</b>	<b>7,292,435</b>	<b>6,996,159</b>	<b>4,429,235</b>	<b>753,751</b>	<b>5,182,986</b>	<b>1,813,173</b>
Community Development:						
Salaries and Wages	770,400	802,900	660,101	-	660,101	142,799
Fringe Benefits	107,056	107,056	80,610	-	80,610	26,446
Material and Supplies	13,700	13,700	5,488	-	5,488	8,212
Equipment	16,400	16,540	8,582	-	8,582	7,958
Contractual Services	237,085	187,963	106,950	46,475	153,425	34,538
Fees	250	250	-	-	-	250
Other	64,250	64,170	12,381	-	12,381	51,789
<b>Total Community Development</b>	<b>1,209,141</b>	<b>1,192,579</b>	<b>874,112</b>	<b>46,475</b>	<b>920,587</b>	<b>271,992</b>

(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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	\$ 531,951	\$ 554,451	\$ 441,583	\$ -	\$ 441,583	\$ 112,868
Fringe Benefits	74,000	74,000	56,038	-	56,038	17,962
Material and Supplies	5,000	6,200	4,014	-	4,014	2,186
Contractual Services	-	300	108	-	108	192
Other	5,000	3,500	634	-	634	2,866
<b>Total Recorder</b>	<b>615,951</b>	<b>638,451</b>	<b>502,377</b>	<b>-</b>	<b>502,377</b>	<b>136,074</b>
Port Authority:						
Contractual Services	25,000	25,000	-	-	-	25,000
<b>Total Port Authority</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
Insurance/Pensions/Taxes:						
Fringe Benefits	14,045,000	14,032,199	9,156,932	-	9,156,932	4,875,267
Contractual Services	5,000	316,443	311,619	-	311,619	4,824
Fees	130,000	130,000	124,661	-	124,661	5,339
Other	27,000	62,409	35,409	-	35,409	27,000
<b>Total Insurance/Pensions/Taxes</b>	<b>14,207,000</b>	<b>14,541,051</b>	<b>9,628,621</b>	<b>-</b>	<b>9,628,621</b>	<b>4,912,430</b>
Miscellaneous:						
Fringe Benefits	40,000	117,000	102,173	-	102,173	14,827
Material and Supplies	64,009	184,789	148,588	36,201	184,789	-
Equipment	-	44,414	-	29,018	29,018	15,396
Contractual Services	736,104	836,005	576,087	160,137	736,224	99,781
Fees	39,000	35,841	21,255	2,250	23,505	12,336
Other	1,577,400	2,754,187	616,201	14,250	630,451	2,123,736
<b>Total Miscellaneous</b>	<b>2,456,513</b>	<b>3,972,236</b>	<b>1,464,304</b>	<b>241,856</b>	<b>1,706,160</b>	<b>2,266,076</b>
<b>Total General Government - Legislative and Executive</b>	<b>39,289,518</b>	<b>43,174,764</b>	<b>30,937,977</b>	<b>1,250,357</b>	<b>32,188,334</b>	<b>10,986,430</b>
Judicial:						
Court of Appeals:						
Fees	40,000	40,000	27,386	-	27,386	12,614
Other	130,000	130,000	123,992	-	123,992	6,008
<b>Total Court of Appeals</b>	<b>170,000</b>	<b>170,000</b>	<b>151,378</b>	<b>-</b>	<b>151,378</b>	<b>18,622</b>

(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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	\$ 3,557,370	\$ 3,778,870	\$ 3,715,867	\$ -	\$ 3,715,867	\$ 63,003
Fringe Benefits	498,032	498,032	452,397	-	452,397	45,635
Material and Supplies	60,000	94,675	59,972	20,152	80,124	14,551
Equipment	85,637	223,388	109,077	82,919	191,996	31,392
Contractual Services	151,000	154,120	126,656	-	126,656	27,464
Fees	1,509,000	1,368,413	1,191,837	-	1,191,837	176,576
Other	82,500	112,912	82,741	-	82,741	30,171
<b>Total Common Pleas Court</b>	<b>5,943,539</b>	<b>6,230,410</b>	<b>5,738,547</b>	<b>103,071</b>	<b>5,841,618</b>	<b>388,792</b>
Domestic Relations-Domestic Relations:						
Salaries and Wages	2,276,500	2,348,335	2,348,166	-	2,348,166	169
Fringe Benefits	312,830	323,399	307,799	-	307,799	15,600
Material and Supplies	37,756	45,739	35,413	1,067	36,480	9,259
Equipment	24,755	44,983	40,768	3,845	44,613	370
Contractual Services	25,586	45,471	43,635	1,569	45,204	267
Fees	5,000	625	625	-	625	-
Other	35,390	19,740	15,344	4,273	19,617	123
<b>Total Domestic Relations - Domestic Relations</b>	<b>2,717,817</b>	<b>2,828,292</b>	<b>2,791,750</b>	<b>10,754</b>	<b>2,802,504</b>	<b>25,788</b>
Domestic Relations-Juvenile Probation:						
Salaries and Wages	1,900,200	2,108,960	2,108,898	-	2,108,898	62
Fringe Benefits	266,028	283,556	262,924	-	262,924	20,632
Material and Supplies	68,078	77,882	72,317	3,866	76,183	1,699
Equipment	26,494	142,185	90,880	50,467	141,347	838
Contractual Services	79,108	59,855	55,451	2,042	57,493	2,362
Fees	620,500	622,130	489,606	-	489,606	132,524
Other	45,529	29,774	24,783	803	25,586	4,188
<b>Total Domestic Relations - Juvenile Probation</b>	<b>3,005,937</b>	<b>3,324,342</b>	<b>3,104,859</b>	<b>57,178</b>	<b>3,162,037</b>	<b>162,305</b>
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	1,690,000	1,412,967	1,392,064	-	1,392,064	20,903
Fringe Benefits	236,600	198,908	186,455	-	186,455	12,453
Material and Supplies	93,690	80,141	54,985	16,178	71,163	8,978
Equipment	10,000	4,762	4,043	-	4,043	719
Contractual Services	373,042	336,112	293,471	34,652	328,123	7,989
Other	6,137	9,599	9,143	37	9,180	419
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>2,409,469</b>	<b>2,042,489</b>	<b>1,940,161</b>	<b>50,867</b>	<b>1,991,028</b>	<b>51,461</b>
Domestic Relations-Child Support:						
Salaries and Wages	363,856	533,831	533,064	-	533,064	767
Fringe Benefits	197,949	290,263	272,306	-	272,306	17,957
Material and Supplies	43,956	40,725	15,188	3,112	18,300	22,425
Equipment	400	1,910	1,910	-	1,910	-
Contractual Services	11,967	12,217	10,217	-	10,217	2,000
Fees	55,788	55,788	54,096	-	54,096	1,692
Other	7,000	6,965	1,115	-	1,115	5,850
<b>Total Domestic Relations-Child Support:</b>	<b>680,916</b>	<b>941,699</b>	<b>887,896</b>	<b>3,112</b>	<b>891,008</b>	<b>50,691</b>

(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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	\$ 474,600	\$ 1,082,933	\$ 1,036,161	\$ -	\$ 1,036,161	\$ 46,772
Fringe Benefits	66,446	90,896	74,749	-	74,749	16,147
Material and Supplies	8,500	3,955	2,239	154	2,393	1,562
Equipment	8,868	5,195	3,833	-	3,833	1,362
Contractual Services	49,789	39,281	27,412	5,109	32,521	6,760
Other	4,339	930	715	39	754	176
Total Domestic Relations-Hazel Webber Home	612,542	1,223,190	1,145,109	5,302	1,150,411	72,779
Probate Court:						
Salaries and Wages	639,976	675,538	664,537	-	664,537	11,001
Fringe Benefits	82,056	84,152	84,152	-	84,152	-
Material and Supplies	5,500	5,500	5,204	-	5,204	296
Contractual Services	1,992	642	642	-	642	-
Other	12,500	11,754	10,866	-	10,866	888
Total Probate Court	742,024	777,586	765,401	-	765,401	12,185
Clerk of Courts:						
Salaries and Wages	990,273	1,047,314	955,936	-	955,936	91,378
Fringe Benefits	138,500	138,500	118,940	-	118,940	19,560
Material and Supplies	28,300	28,300	24,353	-	24,353	3,947
Equipment	14,602	43,562	42,093	-	42,093	1,469
Contractual Services	25,600	17,200	5,257	-	5,257	11,943
Fees	42,000	20,553	15,543	-	15,543	5,010
Other	13,000	12,880	5,835	-	5,835	7,045
Total Clerk of Courts	1,252,275	1,308,309	1,167,957	-	1,167,957	140,352
Municipal Court:						
Salaries and Wages	564,550	564,550	548,019	-	548,019	16,531
Fringe Benefits	140,000	140,000	105,512	-	105,512	34,488
Contractual Services	93,000	92,761	11,678	-	11,678	81,083
Fees	607,500	607,317	453,711	-	453,711	153,606
Other	35,000	35,000	28,572	-	28,572	6,428
Total Municipal Courts	1,440,050	1,439,628	1,147,492	-	1,147,492	292,136
CBCF:						
Salaries and Wages	162,000	162,000	162,000	-	162,000	-
Total CBCF	162,000	162,000	162,000	-	162,000	-
Total General Government - Judicial	19,136,569	20,447,945	19,002,550	230,284	19,232,834	1,215,111

(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, 2020

	<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>
Public Safety:						
Coroner:						
Salaries and Wages	\$ 561,728	\$ 584,228	\$ 584,223	\$ -	\$ 584,223	\$ 5
Fringe Benefits	78,645	78,645	75,800	-	75,800	2,845
Material and Supplies	8,500	13,500	8,453	-	8,453	5,047
Equipment	1,250	1,750	762	-	762	988
Contractual Services	215,586	205,794	139,911	31,517	171,428	34,366
Other	13,590	13,590	7,516	-	7,516	6,074
Total Coroner	<u>879,299</u>	<u>897,507</u>	<u>816,665</u>	<u>31,517</u>	<u>848,182</u>	<u>49,325</u>
Sheriff:						
Salaries and Wages	4,978,040	5,454,447	1,536,778	-	1,536,778	3,917,669
Fringe Benefits	728,480	880,655	321,023	-	321,023	559,632
Material and Supplies	202,963	190,925	167,740	20,898	188,638	2,287
Equipment	30,000	396,823	391,975	4,824	396,799	24
Contractual Services	87,050	84,877	75,290	2,798	78,088	6,789
Fees	500	36	18	-	18	18
Other	126,703	24,785	22,806	-	22,806	1,979
Total Sheriff	<u>6,153,736</u>	<u>7,032,548</u>	<u>2,515,630</u>	<u>28,520</u>	<u>2,544,150</u>	<u>4,488,398</u>
Community Disaster Services:						
Salaries and Wages	189,000	196,500	160,951	-	160,951	35,549
Fringe Benefits	26,400	26,400	21,778	-	21,778	4,622
Material and Supplies	12,000	13,000	10,307	1,131	11,438	1,562
Equipment	7,857	8,807	3,131	-	3,131	5,676
Contractual Services	56,757	53,657	22,525	5,418	27,943	25,714
Other	3,000	3,700	655	-	655	3,045
Total Community Disaster Services	<u>295,014</u>	<u>302,064</u>	<u>219,347</u>	<u>6,549</u>	<u>225,896</u>	<u>76,168</u>
Total Public Safety	<u>7,328,049</u>	<u>8,232,119</u>	<u>3,551,642</u>	<u>66,586</u>	<u>3,618,228</u>	<u>4,613,891</u>

(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, 2020

	<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>
Public Works:						
Engineer:						
Salaries and Wages	\$ 66,000	\$ 68,750	\$ 68,662	\$ -	\$ 68,662	\$ 88
Fringe Benefits	9,200	8,950	8,905	-	8,905	45
Total Engineer	<u>75,200</u>	<u>77,700</u>	<u>77,567</u>	<u>-</u>	<u>77,567</u>	<u>133</u>
Soil & Water:						
Salaries and Wages	7,500	7,500	7,500	-	7,500	-
Total Soil & Water	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>-</u>
Total Public Works	<u>82,700</u>	<u>85,200</u>	<u>85,067</u>	<u>-</u>	<u>85,067</u>	<u>133</u>
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,918	4,918	-	4,918	-
Total Registration of Vital Statistics	<u>4,000</u>	<u>4,918</u>	<u>4,918</u>	<u>-</u>	<u>4,918</u>	<u>-</u>
District Health:						
Salaries and Wages	241,000	241,000	241,000	-	241,000	-
Total District Health	<u>241,000</u>	<u>241,000</u>	<u>241,000</u>	<u>-</u>	<u>241,000</u>	<u>-</u>
Total Health	<u>245,000</u>	<u>245,918</u>	<u>245,918</u>	<u>-</u>	<u>245,918</u>	<u>-</u>
Soldiers' Relief Commission Board:						
Salaries and Wages	627,000	653,000	601,888	-	601,888	51,112
Fringe Benefits	80,000	80,000	76,019	-	76,019	3,981
Material and Supplies	132,128	113,810	89,511	7,012	96,523	17,287
Equipment	75,000	25,015	7,645	10,362	18,007	7,008
Contractual Services	220,000	256,000	230,205	4,878	235,083	20,917
Other	1,454,210	1,194,914	988,278	5,147	993,425	201,489
Total Soldiers' Relief Commission Board	<u>2,588,338</u>	<u>2,322,739</u>	<u>1,993,546</u>	<u>27,399</u>	<u>2,020,945</u>	<u>301,794</u>
CFFC:						
Salaries and Wages	6,000	6,000	6,000	-	6,000	-
Total CFFC	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Total Human Services	<u>2,594,338</u>	<u>2,328,739</u>	<u>1,999,546</u>	<u>27,399</u>	<u>2,026,945</u>	<u>301,794</u>
Capital Outlay:						
Material and Supplies	50,000	50,000	-	8,985	8,985	41,015
Equipment	548,763	551,036	35,821	163,155	198,976	352,060
Contractual Services	110,000	130,000	21,546	81,068	102,614	27,386
Capital Improvements	1,173,400	1,133,400	23,400	-	23,400	1,110,000
Total Capital Outlay	<u>1,882,163</u>	<u>1,864,436</u>	<u>80,767</u>	<u>253,208</u>	<u>333,975</u>	<u>1,530,461</u>

(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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	\$ 3,400	\$ 3,400	\$ -	\$ 1,675	\$ 1,675	\$ 1,725
Total Intergovernmental	3,400	3,400	-	1,675	1,675	1,725
<b>Total Expenditures</b>	<b>70,561,737</b>	<b>76,382,521</b>	<b>55,903,467</b>	<b>1,829,509</b>	<b>57,732,976</b>	<b>18,649,545</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(4,839,935)</b>	<b>(2,260,575)</b>	<b>18,385,246</b>	<b>(1,829,509)</b>	<b>16,555,737</b>	<b>18,816,312</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(7,205,050)	(11,869,039)	(9,182,347)	-	(9,182,347)	2,686,692
Advances In	-	7,525,532	7,525,532	-	7,525,532	-
Advances Out	-	(2,101,860)	(2,101,860)	-	(2,101,860)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(7,205,050)</b>	<b>(6,445,367)</b>	<b>(3,758,675)</b>	<b>-</b>	<b>(3,758,675)</b>	<b>2,686,692</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(12,044,985)	(8,705,942)	14,626,571	<b>\$ (1,829,509)</b>	<b>\$ 12,797,062</b>	<b>\$ 21,503,004</b>
Fund Balance at Beginning of Year, Restated	16,113,146	16,113,146	16,113,146			
<b>Fund Balance at End of Year</b>	<b>\$ 4,068,161</b>	<b>\$ 7,407,204</b>	<b>\$ 30,739,717</b>			

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## Lorain County, Ohio NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**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.

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

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

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

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

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

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

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

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

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

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

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

**Hotel/Motel** – To account for three percent hotel lodging excise tax that is collected to promote travel and tourism

**Coroner's Laboratory** – To account for the cost of performing out-of-county or state correctional facility autopsies.

**Local Coronavirus Relief Fund** – To account for revenues from the Coronavirus Aid, Relief and Economic Security (CARES) Act used to pay the cost of necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

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

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

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

Nonmajor Special Revenue Funds

	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research	Jail Facility Operation
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 31,423	\$ 354,741	\$ 203,816	\$ 2,619,934	\$ 5,517,163
Cash with Fiscal Agent	-	304,323	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	352,559
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	-	23,627	-	18,899	1,913,671
Notes Receivable	-	226,824	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 31,423</u>	<u>\$ 909,515</u>	<u>\$ 203,816</u>	<u>\$ 2,638,833</u>	<u>\$ 7,783,393</u>
<b>Liabilities</b>					
Payables	\$ -	\$ -	\$ -	\$ 10,000	\$ 671,283
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	100,343	-	-	300,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>100,343</u>	<u>-</u>	<u>10,000</u>	<u>971,283</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	23,627	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>23,627</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	31,423	785,545	-	2,628,833	6,812,110
Committed	-	-	203,816	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>31,423</u>	<u>785,545</u>	<u>203,816</u>	<u>2,628,833</u>	<u>6,812,110</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 31,423</u>	<u>\$ 909,515</u>	<u>\$ 203,816</u>	<u>\$ 2,638,833</u>	<u>\$ 7,783,393</u>

**Nonmajor Special Revenue Funds**

<b>Dog and Kennel</b>	<b>Recycle Ohio</b>	<b>Solid Waste</b>	<b>Real Estate Assessment</b>	<b>DRETAC</b>	<b>Intensive Supervision</b>
\$ 357,168	\$ 162,975	\$ 4,833,062	\$ 8,653,880	\$ 1,621,459	\$ 1,340,207
-	-	-	-	-	-
97,609	-	-	-	-	-
-	-	-	-	-	-
-	-	210,829	-	3,600	1,064,120
-	-	-	-	-	-
-	-	127,461	-	-	-
-	-	-	-	-	-
<u>\$ 454,777</u>	<u>\$ 162,975</u>	<u>\$ 5,171,352</u>	<u>\$ 8,653,880</u>	<u>\$ 1,625,059</u>	<u>\$ 2,404,327</u>
\$ 12,193	\$ -	\$ 216,955	\$ 118,099	\$ 37,088	\$ 97,491
-	-	-	-	-	5,903
-	127,461	-	-	-	-
-	-	-	-	-	-
<u>12,193</u>	<u>127,461</u>	<u>216,955</u>	<u>118,099</u>	<u>37,088</u>	<u>103,394</u>
-	-	-	-	-	-
-	-	-	-	-	1,064,120
-	-	-	-	-	<u>1,064,120</u>
-	-	-	-	-	-
442,584	35,514	4,954,397	8,535,781	1,587,971	1,236,813
-	-	-	-	-	-
-	-	-	-	-	-
<u>442,584</u>	<u>35,514</u>	<u>4,954,397</u>	<u>8,535,781</u>	<u>1,587,971</u>	<u>1,236,813</u>
<u>\$ 454,777</u>	<u>\$ 162,975</u>	<u>\$ 5,171,352</u>	<u>\$ 8,653,880</u>	<u>\$ 1,625,059</u>	<u>\$ 2,404,327</u>

(continued)

Nonmajor Special Revenue Funds

	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,342,699	\$ 78,839	\$ 69,851	\$ 200,616	\$ 1,292,308
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	746,368	112,617	58,569	77,859	47,760
Notes Receivable	-	-	-	-	-
Due from Other Funds	12,896	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,454,698	-	-	-	-
Total Assets	<u>\$ 3,556,661</u>	<u>\$ 191,456</u>	<u>\$ 128,420</u>	<u>\$ 278,475</u>	<u>\$ 1,340,068</u>
<b>Liabilities</b>					
Payables	\$ 356,571	\$ 1,955	\$ 33,098	\$ 56,950	\$ 35,524
Due to Other Funds	-	2,231	-	-	-
Advance from Other Funds	-	7,000	149,000	125,799	40,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>356,571</u>	<u>11,186</u>	<u>182,098</u>	<u>182,749</u>	<u>75,524</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	2,526	80,400	-	19,249	24,375
Total Deferred Inflows of Resources	<u>2,526</u>	<u>80,400</u>	<u>-</u>	<u>19,249</u>	<u>24,375</u>
<b>Fund Balances</b>					
Nonspendable	1,454,698	-	-	-	-
Restricted	1,742,866	99,870	-	76,477	1,240,169
Committed	-	-	-	-	-
Unassigned	-	-	(53,678)	-	-
Total Fund Balances	<u>3,197,564</u>	<u>99,870</u>	<u>(53,678)</u>	<u>76,477</u>	<u>1,240,169</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,556,661</u>	<u>\$ 191,456</u>	<u>\$ 128,420</u>	<u>\$ 278,475</u>	<u>\$ 1,340,068</u>

**Nonmajor Special Revenue Funds**

<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>	<u>Indigent Guardianship</u>	<u>County Probation Services</u>	<u>TB Clinic</u>	<u>Court Mediation</u>
\$ 1,005,535	\$ 525,497	\$ 188,222	\$ 1,100,035	\$ 1,454,149	\$ 78,017
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,535	6,734	433,423	13,215
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,005,535</u>	<u>\$ 525,497</u>	<u>\$ 189,757</u>	<u>\$ 1,106,769</u>	<u>\$ 1,887,572</u>	<u>\$ 91,232</u>
\$ 94,223	\$ 33,684	\$ -	\$ 7,055	\$ -	\$ 6,903
-	-	-	-	-	-
-	-	-	-	-	-
<u>94,223</u>	<u>33,684</u>	<u>-</u>	<u>7,055</u>	<u>-</u>	<u>6,903</u>
-	-	-	-	386,079	-
-	-	-	-	43,344	-
-	-	-	-	429,423	-
-	-	-	-	-	-
911,312	491,813	189,757	1,099,714	1,458,149	84,329
-	-	-	-	-	-
<u>911,312</u>	<u>491,813</u>	<u>189,757</u>	<u>1,099,714</u>	<u>1,458,149</u>	<u>84,329</u>
<u>\$ 1,005,535</u>	<u>\$ 525,497</u>	<u>\$ 189,757</u>	<u>\$ 1,106,769</u>	<u>\$ 1,887,572</u>	<u>\$ 91,232</u>

(continued)

**Nonmajor Special Revenue Funds**

	<b>County Erosion Control</b>	<b>Supportive Living</b>	<b>Golden Acres</b>	<b>Metropolitan Enforcement Group</b>	<b>Crime Laboratory</b>
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 4,189,787	\$ 75,296	\$ 278,583	\$ 85,880
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	-	-	-	535,201	207,799
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	8,134
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 4,189,787</u>	<u>\$ 75,296</u>	<u>\$ 813,784</u>	<u>\$ 301,813</u>
<b>Liabilities</b>					
Payables	\$ -	\$ -	\$ 2,241	\$ 19,958	\$ 10,649
Due to Other Funds	-	-	-	-	100,000
Advance from Other Funds	200,214	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>200,214</u>	<u>-</u>	<u>2,241</u>	<u>19,958</u>	<u>110,649</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	365,697	182,849
Unavailable Revenue	-	-	-	160,997	17,530
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>526,694</u>	<u>200,379</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	4,189,787	-	267,132	-
Committed	-	-	73,055	-	-
Unassigned	(200,214)	-	-	-	(9,215)
Total Fund Balances	<u>(200,214)</u>	<u>4,189,787</u>	<u>73,055</u>	<u>267,132</u>	<u>(9,215)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ -</u>	<u>\$ 4,189,787</u>	<u>\$ 75,296</u>	<u>\$ 813,784</u>	<u>\$ 301,813</u>



**Nonmajor Special Revenue Funds**

<u>911 System</u>	<u>Child Support Enforcement Agency</u>	<u>Drug Enforcement</u>	<u>Ditch Maintenance</u>	<u>Public Safety</u>	<u>P.A.I.R.</u>
\$ 2,042,873	\$ 3,848,802	\$ 51,267	\$ 168,171	\$ 125,312	\$ 37,511
-	-	-	-	-	-
-	-	38,716	-	-	-
-	-	-	-	-	-
3,394,603	840,289	-	11,661	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,740,000	-	-	-	-	-
-	-	2,792	-	-	-
<u>\$ 9,177,476</u>	<u>\$ 4,689,091</u>	<u>\$ 92,775</u>	<u>\$ 179,832</u>	<u>\$ 125,312</u>	<u>\$ 37,511</u>
\$ 162,024	\$ 108,385	\$ -	\$ -	\$ 1,556	\$ -
-	507,777	-	-	-	-
-	-	-	18,293	-	-
-	-	-	-	-	-
<u>162,024</u>	<u>616,162</u>	<u>-</u>	<u>18,293</u>	<u>1,556</u>	<u>-</u>
2,969,834	-	-	-	-	-
333,423	172,644	-	11,661	-	-
<u>3,303,257</u>	<u>172,644</u>	<u>-</u>	<u>11,661</u>	<u>-</u>	<u>-</u>
-	-	2,792	-	-	-
5,712,195	3,900,285	89,983	149,878	123,756	37,511
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,712,195</u>	<u>3,900,285</u>	<u>92,775</u>	<u>149,878</u>	<u>123,756</u>	<u>37,511</u>
<u>\$ 9,177,476</u>	<u>\$ 4,689,091</u>	<u>\$ 92,775</u>	<u>\$ 179,832</u>	<u>\$ 125,312</u>	<u>\$ 37,511</u>

(continued)

**Nonmajor Special Revenue Funds**

	<b>Violent Offender</b>	<b>Marriage Licenses</b>	<b>Court Security</b>	<b>Criminal History On-Line</b>	<b>Prosecutor's Victim Witness</b>
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,317	\$ 83,399	\$ 26,795	\$ 8,506	\$ 82,770
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	-	1,380	-	-	25,797
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 2,317</u>	<u>\$ 84,779</u>	<u>\$ 26,795</u>	<u>\$ 8,506</u>	<u>\$ 108,567</u>
<b>Liabilities</b>					
Payables	\$ -	\$ -	\$ -	\$ -	\$ 4,704
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	31,310
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,014</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	1,802
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,802</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	2,317	84,779	26,795	8,506	70,751
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>2,317</u>	<u>84,779</u>	<u>26,795</u>	<u>8,506</u>	<u>70,751</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,317</u>	<u>\$ 84,779</u>	<u>\$ 26,795</u>	<u>\$ 8,506</u>	<u>\$ 108,567</u>

**Nonmajor Special Revenue Funds**

<b>Enforcement and Education</b>	<b>Juvenile School Liaison</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>	<b>Juvenile Indigent Alcohol Program</b>	<b>Atrazine Grant Program</b>
\$ 6,712	\$ 15,600	\$ 669,255	\$ 495,987	\$ 18,338	\$ 18,860
-	-	-	-	-	-
-	-	-	-	-	-
-	-	224,035	2,940	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,712</u>	<u>\$ 15,600</u>	<u>\$ 893,290</u>	<u>\$ 498,927</u>	<u>\$ 18,338</u>	<u>\$ 18,860</u>
\$ -	\$ -	\$ 144,642	\$ 9,198	\$ -	\$ -
-	-	190,744	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>335,386</u>	<u>9,198</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	14,608	-	-	-
<u>-</u>	<u>-</u>	<u>14,608</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
6,712	15,600	543,296	489,729	18,338	18,860
-	-	-	-	-	-
<u>6,712</u>	<u>15,600</u>	<u>543,296</u>	<u>489,729</u>	<u>18,338</u>	<u>18,860</u>
<u>\$ 6,712</u>	<u>\$ 15,600</u>	<u>\$ 893,290</u>	<u>\$ 498,927</u>	<u>\$ 18,338</u>	<u>\$ 18,860</u>

(continued)

Nonmajor Special Revenue Funds

	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 10,159	\$ 2,219,058	\$ 1,081,176	\$ 6,200	\$ 247,236
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	-	40,231	14,443	-	5,568
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 10,159</u>	<u>\$ 2,259,289</u>	<u>\$ 1,095,619</u>	<u>\$ 6,200</u>	<u>\$ 252,804</u>
<b>Liabilities</b>					
Payables	\$ -	\$ 1,765	\$ 11,147	\$ -	\$ 1,479
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,765</u>	<u>11,147</u>	<u>-</u>	<u>1,479</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	1,315
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,315</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	10,159	2,257,524	1,084,472	6,200	250,010
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>10,159</u>	<u>2,257,524</u>	<u>1,084,472</u>	<u>6,200</u>	<u>250,010</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,159</u>	<u>\$ 2,259,289</u>	<u>\$ 1,095,619</u>	<u>\$ 6,200</u>	<u>\$ 252,804</u>

**Nonmajor Special Revenue Funds**

<b>Northern Border Initiative Grant</b>	<b>SERC Grant</b>	<b>Foreclosure Special Project</b>	<b>Comprehensive Case Management and Employment Program</b>	<b>Neighborhood Stabilization</b>	<b>Law Library Resources</b>
\$ 875	\$ 127,390	\$ 4,687	\$ 222,455	\$ 227,213	\$ 947,735
-	-	-	-	-	-
-	-	-	-	-	-
32,486	-	6,600	105,801	-	26,685
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 33,361</u>	<u>\$ 127,390</u>	<u>\$ 11,287</u>	<u>\$ 328,256</u>	<u>\$ 227,213</u>	<u>\$ 974,420</u>
\$ -	\$ -	\$ -	\$ 14,844	\$ -	\$ 9,452
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,844	-	9,452
-	-	-	-	-	-
8,158	-	-	39,142	-	-
<u>8,158</u>	<u>-</u>	<u>-</u>	<u>39,142</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
25,203	127,390	11,287	274,270	227,213	964,968
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,203</u>	<u>127,390</u>	<u>11,287</u>	<u>274,270</u>	<u>227,213</u>	<u>964,968</u>
<u>\$ 33,361</u>	<u>\$ 127,390</u>	<u>\$ 11,287</u>	<u>\$ 328,256</u>	<u>\$ 227,213</u>	<u>\$ 974,420</u>

(continued)

**Nonmajor Special Revenue Funds**

	<b>Home Septic Treatment Systems</b>	<b>Probate Court Dispute Resolution</b>	<b>County Tax Increment Financing</b>	<b>Veteran's Court</b>	<b>Case Management Special Project</b>
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 23,094	\$ 203,082	\$ 97,442	\$ 18,181	\$ 440,613
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	-	1,479	-	-	2,708
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 23,094</u>	<u>\$ 204,561</u>	<u>\$ 97,442</u>	<u>\$ 18,181</u>	<u>\$ 443,321</u>
<b>Liabilities</b>					
Payables	\$ -	\$ -	\$ -	\$ 2,030	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	9,091	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,121</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	204,561	97,442	7,060	443,321
Committed	23,094	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>23,094</u>	<u>204,561</u>	<u>97,442</u>	<u>7,060</u>	<u>443,321</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 23,094</u>	<u>\$ 204,561</u>	<u>\$ 97,442</u>	<u>\$ 18,181</u>	<u>\$ 443,321</u>

**Nonmajor Special Revenue Funds**

<u>Criminal Justice Services</u>	<u>Mental Health Court</u>	<u>LCCCW Assessment Grant</u>	<u>Sheriff Continuing Professional Training</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement</u>
\$ 1,698,898	\$ 20,317	\$ 49,994	\$ 406	\$ -	\$ 166,368
-	-	-	-	-	-
-	-	-	-	886,295	-
528,518	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,227,416</u>	<u>\$ 20,317</u>	<u>\$ 49,994</u>	<u>\$ 406</u>	<u>\$ 886,295</u>	<u>\$ 166,368</u>
\$ 11,352	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	190,781	-	-	-
<u>11,352</u>	<u>-</u>	<u>190,781</u>	<u>-</u>	<u>-</u>	<u>-</u>
475,171	-	-	-	-	-
53,347	-	-	-	-	-
<u>528,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,687,546	20,317	-	406	886,295	166,368
-	-	-	-	-	-
<u>1,687,546</u>	<u>20,317</u>	<u>(140,787)</u>	<u>406</u>	<u>886,295</u>	<u>166,368</u>
<u>\$ 2,227,416</u>	<u>\$ 20,317</u>	<u>\$ 49,994</u>	<u>\$ 406</u>	<u>\$ 886,295</u>	<u>\$ 166,368</u>

(continued)

Nonmajor Special Revenue Funds

	Justice Assistance Grant Program	EISA Grant	Local Law Enforcement	Local Emergency Planning Commission	Hotel/Motel
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 49,171	\$ 24,395	\$ 14,655	\$ 177,102	\$ 1,088,818
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	150,483	-
Cash and Investments With Fiscal Agent	-	-	-	-	-
Receivables	8,837	-	-	-	27,124
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 58,008</u>	<u>\$ 24,395</u>	<u>\$ 14,655</u>	<u>\$ 327,585</u>	<u>\$ 1,115,942</u>
<b>Liabilities</b>					
Payables	-	-	-	5,645	-
Due to Other Funds	58,008	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>58,008</u>	<u>-</u>	<u>-</u>	<u>5,645</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	24,395	14,655	321,940	1,115,942
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>24,395</u>	<u>14,655</u>	<u>321,940</u>	<u>1,115,942</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 58,008</u>	<u>\$ 24,395</u>	<u>\$ 14,655</u>	<u>\$ 327,585</u>	<u>\$ 1,115,942</u>



**Nonmajor Special Revenue Funds**

<b>Coroner's Laboratory</b>	<b>Local Coronavirus Relief Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 1,275	\$ 607,852	\$ 55,139,464	\$ 3,155,950	\$ 58,295,414
-	-	304,323	-	304,323
-	-	1,525,662	-	1,525,662
-	-	-	3,764,102	3,764,102
-	-	10,777,011	2,454,875	13,231,886
-	-	226,824	-	226,824
-	-	21,030	-	21,030
-	-	3,867,461	-	3,867,461
-	-	1,457,490	-	1,457,490
<u>\$ 1,275</u>	<u>\$ 607,852</u>	<u>\$ 73,319,265</u>	<u>\$ 9,374,927</u>	<u>\$ 82,694,192</u>
\$ -	\$ 437,684	\$ 2,747,827	\$ -	\$ 2,747,827
-	-	864,663	-	864,663
-	-	1,299,292	130,000	1,429,292
-	-	-	99,100	99,100
-	437,684	4,911,782	229,100	5,140,882
-	-	4,379,630	1,994,812	6,374,442
-	-	2,072,268	460,063	2,532,331
-	-	6,451,898	2,454,875	8,906,773
-	-	1,457,490	-	1,457,490
1,275	170,168	60,602,024	6,690,952	67,292,976
-	-	299,965	-	299,965
-	-	(403,894)	-	(403,894)
<u>1,275</u>	<u>170,168</u>	<u>61,955,585</u>	<u>6,690,952</u>	<u>68,646,537</u>
<u>\$ 1,275</u>	<u>\$ 607,852</u>	<u>\$ 73,319,265</u>	<u>\$ 9,374,927</u>	<u>\$ 82,694,192</u>

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>T-Federal</b>	<b>Community Development Block Grant</b>	<b>Lorain Area Microloan Program</b>	<b>Computerized Legal Research</b>	<b>Jail Facility Operation</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	11,062,281
Charges for Services	-	-	-	-	139,920
Licenses, Permits and Fees	-	-	-	458,394	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	445,341	-	-	-
Interest	-	7,923	-	-	-
Miscellaneous Revenue	-	-	-	378	195,986
Total Revenues	<u>-</u>	<u>453,264</u>	<u>-</u>	<u>458,772</u>	<u>11,398,187</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	295,174	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	11,761,948
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	195,455	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>195,455</u>	<u>-</u>	<u>295,174</u>	<u>11,761,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>257,809</u>	<u>-</u>	<u>163,598</u>	<u>(363,761)</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	1,000	5,483,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>5,483,000</u>
Net Change in Fund Balances	-	257,809	-	164,598	5,119,239
Fund Balances at Beginning of Year - Restated	31,423	527,736	203,816	2,464,235	1,692,871
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 31,423</u>	<u>\$ 785,545</u>	<u>\$ 203,816</u>	<u>\$ 2,628,833</u>	<u>\$ 6,812,110</u>

**Nonmajor Special Revenue Funds**

<b>Dog and Kennel</b>	<b>Recycle Ohio</b>	<b>Solid Waste</b>	<b>Real Estate Assessment</b>	<b>DRETAC</b>	<b>Intensive Supervision</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
135	-	-	4,226,086	881,286	-
501,278	-	2,569,966	10,929	-	-
56,198	-	-	700	-	-
-	-	-	-	-	-
-	-	-	-	-	2,193,557
-	-	-	-	-	-
124,880	-	5,555	18,522	72,124	9,789
<u>682,491</u>	<u>0</u>	<u>2,575,521</u>	<u>4,256,237</u>	<u>953,410</u>	<u>2,203,346</u>
-	-	-	3,516,069	1,048,877	-
-	-	-	-	-	-
-	-	-	-	-	2,529,882
-	-	-	-	-	-
527,132	1,000	1,909,330	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>527,132</u>	<u>1,000</u>	<u>1,909,330</u>	<u>3,516,069</u>	<u>1,048,877</u>	<u>2,529,882</u>
<u>155,359</u>	<u>(1,000)</u>	<u>666,191</u>	<u>740,168</u>	<u>(95,467)</u>	<u>(326,536)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,500	-	37,500	82,000	25,000	-
-	-	-	-	-	-
<u>13,500</u>	<u>-</u>	<u>37,500</u>	<u>82,000</u>	<u>25,000</u>	<u>-</u>
168,859	(1,000)	703,691	822,168	(70,467)	(326,536)
273,725	36,514	4,250,706	7,713,613	1,658,438	1,563,349
-	-	-	-	-	-
<u>\$ 442,584</u>	<u>\$ 35,514</u>	<u>\$ 4,954,397</u>	<u>\$ 8,535,781</u>	<u>\$ 1,587,971</u>	<u>\$ 1,236,813</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>Motor Vehicle Gasoline Tax</b>	<b>Drug Court</b>	<b>Bascule Bridge</b>	<b>Community Housing Improvement Program</b>	<b>Youth Services</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	530,679	-	-	-	173,671
Licenses, Permits and Fees	469,101	-	-	-	-
Fines and Forfeitures	239,296	-	-	-	-
Special Assessments	0	-	-	-	-
Intergovernmental Revenue	8,881,283	148,518	446,544	413,111	275,509
Interest	11,225	-	-	-	-
Miscellaneous Revenue	982,033	1,613	2,787	25,884	43,238
Total Revenues	<u>11,113,617</u>	<u>150,131</u>	<u>449,331</u>	<u>438,995</u>	<u>492,418</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	106,011	-	-	-
Public Works	10,121,396	-	437,007	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	372,214
Economic Development and Assistance	-	-	-	505,721	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	54,426	-	-	-	-
Interest and Fiscal Charges	3,111	-	-	-	-
Total Expenditures	<u>10,178,933</u>	<u>106,011</u>	<u>437,007</u>	<u>505,721</u>	<u>372,214</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>934,684</u>	<u>44,120</u>	<u>12,324</u>	<u>(66,726)</u>	<u>120,204</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	120,500	-	12,500	-	-
Transfers Out	(374,554)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(254,054)</u>	<u>-</u>	<u>12,500</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	680,630	44,120	24,824	(66,726)	120,204
Fund Balances at Beginning of Year - Restated	2,429,020	55,750	(78,502)	143,203	1,119,965
Increase (Decrease) in Reserve for Inventory	<u>87,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 3,197,564</u>	<u>\$ 99,870</u>	<u>\$ (53,678)</u>	<u>\$ 76,477</u>	<u>\$ 1,240,169</u>

**Nonmajor Special Revenue Funds**

<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>	<u>Indigent Guardianship</u>	<u>County Probation Services</u>	<u>TB Clinic</u>	<u>Court Mediation</u>
\$ -	\$ 742,612	\$ -	\$ -	\$ 400,529	\$ -
-	-	-	-	-	-
-	-	-	5,773	-	-
-	-	32,113	204,468	-	156,261
-	-	-	3,436	-	-
-	-	-	-	-	-
1,456,280	-	-	73,546	54,146	-
-	-	-	-	-	-
11,000	-	39	3,159	-	1,256
<u>1,467,280</u>	<u>742,612</u>	<u>32,152</u>	<u>290,382</u>	<u>454,675</u>	<u>157,517</u>
-	-	-	-	-	-
-	-	13,304	-	-	-
-	-	-	201,523	-	204,798
-	-	-	-	-	-
-	-	-	-	367,321	-
1,951,259	466,644	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,951,259</u>	<u>466,644</u>	<u>13,304</u>	<u>201,523</u>	<u>367,321</u>	<u>204,798</u>
<u>(483,979)</u>	<u>275,968</u>	<u>18,848</u>	<u>88,859</u>	<u>87,354</u>	<u>(47,281)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(483,979)</u>	<u>275,968</u>	<u>18,848</u>	<u>88,859</u>	<u>87,354</u>	<u>(47,281)</u>
1,395,291	215,845	170,909	1,010,855	1,370,795	131,610
-	-	-	-	-	-
<u>\$ 911,312</u>	<u>\$ 491,813</u>	<u>\$ 189,757</u>	<u>\$ 1,099,714</u>	<u>\$ 1,458,149</u>	<u>\$ 84,329</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>County Erosion Control</b>	<b>Supportive Living</b>	<b>Golden Acres</b>	<b>Metropolitan Enforcement Group</b>	<b>Crime Laboratory</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ 376,752	\$ 188,377
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	65,037
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	137,594	19,220
Interest	-	-	-	-	-
Miscellaneous Revenue	-	-	-	5,776	7,847
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,122</u>	<u>280,481</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	495,927	367,959
Public Works	-	-	-	-	-
Health	-	-	340,630	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	13,068	-	-	-	-
Interest and Fiscal Charges	1,768	-	-	-	-
Total Expenditures	<u>14,836</u>	<u>-</u>	<u>340,630</u>	<u>495,927</u>	<u>367,959</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,836)</u>	<u>-</u>	<u>(340,630)</u>	<u>24,195</u>	<u>(87,478)</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	14,836	-	-	20,000	12,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>14,836</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>12,000</u>
Net Change in Fund Balances	-	-	(340,630)	44,195	(75,478)
Fund Balances at Beginning of Year - Restated	(200,214)	4,189,787	413,685	222,937	66,263
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ (200,214)</u>	<u>\$ 4,189,787</u>	<u>\$ 73,055</u>	<u>\$ 267,132</u>	<u>\$ (9,215)</u>

**Nonmajor Special Revenue Funds**

<b>911 System</b>	<b>Child Support Enforcement Agency</b>	<b>Drug Enforcement</b>	<b>Ditch Maintenance</b>	<b>Public Safety</b>	<b>P.A.I.R.</b>
\$ 3,081,036	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,237,676	-	-	-	-
150,220	-	53,389	-	-	-
-	-	-	16,650	-	-
401,815	5,785,224	-	-	11,730	-
-	-	-	-	-	-
314,253	28,151	-	-	-	-
<u>3,947,324</u>	<u>7,051,051</u>	<u>53,389</u>	<u>16,650</u>	<u>11,730</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
2,647,089	-	3,651	-	11,730	65
-	-	-	14,331	-	-
-	6,659,722	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,647,089</u>	<u>6,659,722</u>	<u>3,651</u>	<u>14,331</u>	<u>11,730</u>	<u>65</u>
<u>1,300,235</u>	<u>391,329</u>	<u>49,738</u>	<u>2,319</u>	<u>-</u>	<u>(65)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
60,000	142,500	-	-	-	-
(540,475)	-	-	-	-	-
<u>(480,475)</u>	<u>142,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
819,760	533,829	49,738	2,319	-	(65)
4,892,435	3,366,456	41,996	147,559	123,756	37,576
-	-	1,041	-	-	-
<u>\$ 5,712,195</u>	<u>\$ 3,900,285</u>	<u>\$ 92,775</u>	<u>\$ 149,878</u>	<u>\$ 123,756</u>	<u>\$ 37,511</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>Violent Offender</b>	<b>Marriage Licenses</b>	<b>Court Security</b>	<b>Criminal History On-Line</b>	<b>Prosecutor's Victim Witness</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	51,337	3,595	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	208,936
Interest	-	-	-	-	-
Miscellaneous Revenue	-	13,835	-	-	2,198
Total Revenues	<u>-</u>	<u>65,172</u>	<u>3,595</u>	<u>-</u>	<u>211,134</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	193	-	876	-	280,585
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	35,122	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>193</u>	<u>35,122</u>	<u>876</u>	<u>-</u>	<u>280,585</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(193)</u>	<u>30,050</u>	<u>2,719</u>	<u>-</u>	<u>(69,451)</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	48,882
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,882</u>
Net Change in Fund Balances	(193)	30,050	2,719	-	(20,569)
Fund Balances at Beginning of Year - Restated	2,510	54,729	24,076	8,506	91,320
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 2,317</u>	<u>\$ 84,779</u>	<u>\$ 26,795</u>	<u>\$ 8,506</u>	<u>\$ 70,751</u>



**Nonmajor Special Revenue Funds**

<b>Enforcement and Education</b>	<b>Juvenile School Liaison</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>	<b>Juvenile Indigent Alcohol Program</b>	<b>Atrazine Grant Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	57,341	-	-
-	-	-	90,780	-	-
581	-	-	-	-	-
-	-	1,664,449	-	354	-
-	-	39,086	559	-	-
<u>581</u>	<u>-</u>	<u>1,703,535</u>	<u>148,680</u>	<u>354</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
3,089	-	-	205,055	-	-
-	-	-	-	-	-
-	-	2,307,436	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,089</u>	<u>-</u>	<u>2,307,436</u>	<u>205,055</u>	<u>-</u>	<u>-</u>
<u>(2,508)</u>	<u>-</u>	<u>(603,901)</u>	<u>(56,375)</u>	<u>354</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,091,487	5,000	-	-
-	-	-	-	-	-
-	-	<u>1,091,487</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
(2,508)	-	487,586	(51,375)	354	-
9,220	15,600	55,710	541,104	17,984	18,860
-	-	-	-	-	-
<u>\$ 6,712</u>	<u>\$ 15,600</u>	<u>\$ 543,296</u>	<u>\$ 489,729</u>	<u>\$ 18,338</u>	<u>\$ 18,860</u>

(continued)

**Lorain County, Ohio**  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>Prosecutor's Adult Diversion Program</b>	<b>Domestic Relations Title IV-E</b>	<b>Common Plea's Special Projects</b>	<b>Common Plea's Special Projects - IJIS</b>	<b>Watershed Coordinator Grant</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	1,525	-	177,461	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	281,782	117,400	-	74,141
Interest	-	-	-	-	-
Miscellaneous Revenue	-	2,876	23	-	755
Total Revenues	<u>1,525</u>	<u>284,658</u>	<u>294,884</u>	<u>-</u>	<u>74,896</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	168,470	811,586	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	86,392
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>168,470</u>	<u>811,586</u>	<u>-</u>	<u>86,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,525</u>	<u>116,188</u>	<u>(516,702)</u>	<u>-</u>	<u>(11,496)</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	5,500
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,500</u>
Net Change in Fund Balances	1,525	116,188	(516,702)	-	(5,996)
Fund Balances at Beginning of Year - Restated	8,634	2,141,336	1,601,174	6,200	256,006
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 10,159</u>	<u>\$ 2,257,524</u>	<u>\$ 1,084,472</u>	<u>\$ 6,200</u>	<u>\$ 250,010</u>

**Nonmajor Special Revenue Funds**

<b>Northern Border Initiative Grant</b>	<b>SERC Grant</b>	<b>Foreclosure Special Project</b>	<b>Comprehensive Case Management and Employment Program</b>	<b>Neighborhood Stabilization</b>	<b>Law Library Resources</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	99,990	-	-	2,180
-	-	-	-	-	292,688
54,368	43,548	-	663,064	16,420	-
-	-	-	-	-	-
-	20,045	2,519	115	78,584	31,998
<u>54,368</u>	<u>63,593</u>	<u>102,509</u>	<u>663,179</u>	<u>95,004</u>	<u>326,866</u>
-	-	-	-	-	-
-	-	239,139	-	-	379,224
57,930	46,598	-	-	-	-
-	-	-	-	-	-
-	-	-	116,031	-	-
-	-	-	-	15,397	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>57,930</u>	<u>46,598</u>	<u>239,139</u>	<u>116,031</u>	<u>15,397</u>	<u>379,224</u>
<u>(3,562)</u>	<u>16,995</u>	<u>(136,630)</u>	<u>547,148</u>	<u>79,607</u>	<u>(52,358)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,000
-	-	-	(1,091,487)	-	-
-	-	-	<u>(1,091,487)</u>	-	<u>5,000</u>
(3,562)	16,995	(136,630)	(544,339)	79,607	(47,358)
28,765	110,395	147,917	818,609	147,606	1,012,326
-	-	-	-	-	-
<u>\$ 25,203</u>	<u>\$ 127,390</u>	<u>\$ 11,287</u>	<u>\$ 274,270</u>	<u>\$ 227,213</u>	<u>\$ 964,968</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>Home Septic Treatment Systems</b>	<b>Probate Court Dispute Resolution</b>	<b>County Tax Increment Financing</b>	<b>Veteran's Court</b>	<b>Case Management Special Project</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	34,574	-	-	37,616
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	30,000	-
Interest	-	-	-	-	-
Miscellaneous Revenue	-	-	59,546	194	-
Total Revenues	<u>-</u>	<u>34,574</u>	<u>59,546</u>	<u>30,194</u>	<u>37,616</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	15
Judicial	-	141	-	60,652	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	57,575	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>141</u>	<u>57,575</u>	<u>60,652</u>	<u>15</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>34,433</u>	<u>1,971</u>	<u>(30,458)</u>	<u>37,601</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	34,433	1,971	(30,458)	37,601
Fund Balances at Beginning of Year - Restated	23,094	170,128	95,471	37,518	405,720
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 23,094</u>	<u>\$ 204,561</u>	<u>\$ 97,442</u>	<u>\$ 7,060</u>	<u>\$ 443,321</u>

**Nonmajor Special Revenue Funds**

<b>Criminal Justice Services</b>	<b>Mental Health Court</b>	<b>LCCCW Assessment Grant</b>	<b>Sheriff Continuing Professional Training</b>	<b>Law Enforcement Trust</b>	<b>Law Enforcement</b>
\$ 492,964	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	795,899	98,607
134,788	20,000	-	-	-	-
-	-	-	-	-	-
1,706	126	-	-	-	-
<u>629,458</u>	<u>20,126</u>	<u>-</u>	<u>-</u>	<u>795,899</u>	<u>98,607</u>
-	-	-	-	-	-
-	-	-	-	-	-
433,856	22,697	-	-	1,858,066	1,140
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>433,856</u>	<u>22,697</u>	<u>-</u>	<u>-</u>	<u>1,858,066</u>	<u>1,140</u>
195,602	(2,571)	-	-	(1,062,167)	97,467
-	-	-	-	-	-
-	-	-	-	-	-
15,000	-	-	-	70,319	-
-	-	-	-	-	-
<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,319</u>	<u>-</u>
210,602	(2,571)	-	-	(991,848)	97,467
1,476,944	22,888	(140,787)	406	1,878,143	68,901
-	-	-	-	-	-
<u>\$ 1,687,546</u>	<u>\$ 20,317</u>	<u>\$ (140,787)</u>	<u>\$ 406</u>	<u>\$ 886,295</u>	<u>\$ 166,368</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

**Nonmajor Special Revenue Funds**

	<b>Justice Assistance Grant Program</b>	<b>EISA Grant</b>	<b>Local Law Enforcement</b>	<b>Local Emergency Planning Commission</b>	<b>Hotel/Motel</b>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 410,718
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	80,166	290,999	-	-	-
Interest	-	645	-	830	-
Miscellaneous Revenue	-	-	-	78,529	610
Total Revenues	<u>80,166</u>	<u>291,644</u>	<u>-</u>	<u>79,359</u>	<u>411,328</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	285,608	20,975	-	348,266
Judicial	-	-	-	-	-
Public Safety	80,166	-	-	26,979	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>80,166</u>	<u>285,608</u>	<u>20,975</u>	<u>26,979</u>	<u>348,266</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>-</u>	<u>6,036</u>	<u>(20,975)</u>	<u>52,380</u>	<u>63,062</u>
<b>Other Financing Sources (Uses)</b>					
Issuance of General Obligation Bonds	-	-	-	-	-
Issuance of Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	1,000	-	5,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balances	-	6,036	(19,975)	52,380	68,062
Fund Balances at Beginning of Year - Restated	-	18,359	34,630	269,560	1,047,880
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ -</u>	<u>\$ 24,395</u>	<u>\$ 14,655</u>	<u>\$ 321,940</u>	<u>\$ 1,115,942</u>

**Nonmajor Special Revenue Funds**

<b>Coroner's Laboratory</b>	<b>Local Coronavirus Relief Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ 5,692,988	\$ 2,067,888	\$ 7,760,876
-	-	11,062,281	-	11,062,281
-	-	7,252,567	-	7,252,567
-	-	5,116,825	-	5,116,825
-	-	1,540,794	-	1,540,794
-	-	16,650	231,419	248,069
-	16,647,886	41,071,719	446,136	41,517,855
-	-	20,623	-	20,623
1,275	-	2,188,849	78,414	2,267,263
<u>1,275</u>	<u>16,647,886</u>	<u>73,963,296</u>	<u>2,823,857</u>	<u>76,787,153</u>
-	16,477,718	21,992,702	-	21,992,702
-	-	1,672,516	-	1,672,516
-	-	21,347,813	-	21,347,813
-	-	10,572,734	-	10,572,734
-	-	3,145,413	-	3,145,413
-	-	11,908,428	-	11,908,428
-	-	860,540	-	860,540
-	-	-	45,446	45,446
-	-	-	770,079	770,079
-	-	-	-	-
-	-	67,494	21,810,000	21,877,494
-	-	4,879	3,487,194	3,492,073
-	<u>16,477,718</u>	<u>71,572,519</u>	<u>26,112,719</u>	<u>97,685,238</u>
<u>1,275</u>	<u>170,168</u>	<u>2,390,777</u>	<u>(23,288,862)</u>	<u>(20,898,085)</u>
-	-	-	24,955,000	24,955,000
-	-	-	585,000	585,000
-	-	-	2,628,868	2,628,868
-	-	7,271,524	3,586,236	10,857,760
-	-	(2,006,516)	(3,977,800)	(5,984,316)
-	-	<u>5,265,008</u>	<u>27,777,304</u>	<u>33,042,312</u>
1,275	170,168	7,655,785	4,488,442	12,144,227
-	-	54,210,845	2,202,510	56,413,355
-	-	88,955	-	88,955
<u>\$ 1,275</u>	<u>\$ 170,168</u>	<u>\$ 61,955,585</u>	<u>\$ 6,690,952</u>	<u>\$ 68,646,537</u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*T-Federal*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Safety:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	31,423	31,423	31,423			
<b>Fund Balance at End of Year</b>	<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, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 464,288	\$ 464,288	\$ -	\$ 464,288	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>464,288</b>	<b>464,288</b>	<b>-</b>	<b>464,288</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	2,300	22	-	22	2,278
Contractual Services	-	422,250	206,940	-	206,940	215,310
Fees	-	2,700	1,423	-	1,423	1,277
Other	-	43,000	2,020	-	2,020	40,980
<b>Total Expenditures</b>	<b>-</b>	<b>470,250</b>	<b>210,405</b>	<b>-</b>	<b>210,405</b>	<b>259,845</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(5,962)	253,883	-	253,883	(259,845)
Fund Balance at Beginning of Year	100,858	100,858	100,858			
<b>Fund Balance at End of Year</b>	<b>\$ 100,858</b>	<b>\$ 94,896</b>	<b>\$ 354,741</b>			

**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, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	203,816	203,816	203,816			
<b>Fund Balance at End of Year</b>	<u>\$ 203,816</u>	<u>\$ 203,816</u>	<u>\$ 203,816</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Computerized Legal Research**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 465,000	\$ 463,273	\$ 463,273	\$ -	\$ 463,273	\$ -
Miscellaneous Revenue	-	91	378	-	378	287
<b>Total Revenues</b>	<b>465,000</b>	<b>463,364</b>	<b>463,651</b>	<b>-</b>	<b>463,651</b>	<b>287</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	22,000	23,000	20,597	-	20,597	2,403
Fringe Benefits	3,399	3,399	2,931	-	2,931	468
Material and Supplies	83,500	97,623	17,832	-	17,832	79,791
Equipment	137,076	148,076	18,117	530	18,647	129,429
Contractual Services	263,793	321,202	241,521	5,947	247,468	73,734
Other	60,000	41,124	8,731	-	8,731	32,393
<b>Total Expenditures</b>	<b>569,768</b>	<b>634,424</b>	<b>309,729</b>	<b>6,477</b>	<b>316,206</b>	<b>318,218</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,768)	(171,060)	153,922	(6,477)	147,445	318,505
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,000	1,000	-	1,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(104,768)	(170,060)	154,922	<b>\$ (6,477)</b>	<b>\$ 148,445</b>	<b>\$ 318,505</b>
Fund Balance at Beginning of Year	2,465,012	2,465,012	2,465,012			
<b>Fund Balance at End of Year</b>	<b>\$ 2,360,244</b>	<b>\$ 2,294,952</b>	<b>\$ 2,619,934</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Jail Facility Operation**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Sales Tax	\$ 10,000,000	\$ 10,833,773	\$ 10,833,773	\$ -	\$ 10,833,773	\$ -
Charges for Services	26,200	27,944	27,944	-	27,944	-
Miscellaneous Revenue	40,000	95,936	195,986	-	195,986	100,050
<b>Total Revenues</b>	<b>10,066,200</b>	<b>10,957,653</b>	<b>11,057,703</b>	<b>-</b>	<b>11,057,703</b>	<b>100,050</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	9,849,000	8,638,829	5,636,590	-	5,636,590	3,002,239
Fringe Benefits	5,508,260	4,544,440	4,506,743	-	4,506,743	37,697
Material and Supplies	260,162	584,046	414,236	158,549	572,785	11,261
Equipment	30,000	19,237	19,237	-	19,237	-
Contractual Services	1,157,078	1,572,620	1,401,639	107,319	1,508,958	63,662
Other	8,000	5,868	5,856	-	5,856	12
<b>Total Expenditures</b>	<b>16,812,500</b>	<b>15,365,040</b>	<b>11,984,301</b>	<b>265,868</b>	<b>12,250,169</b>	<b>3,114,871</b>
(Deficiency) of Revenues (Under) Expenditures	(6,746,300)	(4,407,387)	(926,598)	(265,868)	(1,192,466)	3,214,921
<b>Other Financing Sources (Uses)</b>						
Transfers In	6,733,800	5,483,000	5,483,000	-	5,483,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(12,500)	1,075,613	4,556,402	<b>\$ (265,868)</b>	<b>\$ 4,290,534</b>	<b>\$ 3,214,921</b>
Fund Balance at Beginning of Year	960,761	960,761	960,761			
<b>Fund Balance at End of Year</b>	<b>\$ 948,261</b>	<b>\$ 2,036,374</b>	<b>\$ 5,517,163</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Dog and Kennel*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 1,500	\$ 135	\$ 135	\$ -	\$ 135	\$ -
Licenses, Permits and Fees	440,000	537,897	537,897	-	537,897	-
Fines and Forfeitures	26,000	56,198	56,198	-	56,198	-
Miscellaneous Revenue	34,200	120,133	124,880	-	124,880	4,747
<b>Total Revenues</b>	<b>501,700</b>	<b>714,363</b>	<b>719,110</b>	<b>-</b>	<b>719,110</b>	<b>4,747</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	305,700	318,800	277,539	-	277,539	41,261
Fringe Benefits	176,350	177,050	129,835	-	129,835	47,215
Material and Supplies	37,527	31,200	20,174	1,024	21,198	10,002
Equipment	5,000	5,000	1,118	-	1,118	3,882
Contractual Services	101,665	91,751	50,466	5,201	55,667	36,084
Fees	60,350	60,350	43,830	-	43,830	16,520
Other	26,200	32,200	18,667	-	18,667	13,533
<b>Total Expenditures</b>	<b>712,792</b>	<b>716,351</b>	<b>541,629</b>	<b>6,225</b>	<b>547,854</b>	<b>168,497</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,092)	(1,988)	177,481	(6,225)	171,256	173,244
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	13,500	13,500	-	13,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(211,092)	11,512	190,981	<u>\$ (6,225)</u>	<u>\$ 184,756</u>	<u>\$ 173,244</u>
Fund Balance at Beginning of Year	166,187	166,187	166,187			
<b>Fund Balance at End of Year</b>	<b><u>\$ (44,905)</u></b>	<b><u>\$ 177,699</u></b>	<b><u>\$ 357,168</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recycle Ohio*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Health:						
Equipment	12,500	12,500	-	12,500	12,500	-
Other	-	3,500	3,200	-	3,200	300
<b>Total Expenditures</b>	<b>12,500</b>	<b>16,000</b>	<b>3,200</b>	<b>12,500</b>	<b>15,700</b>	<b>300</b>
(Deficiency) of Revenues						
(Under) Expenditures	(12,500)	(16,000)	(3,200)	<b>\$ (12,500)</b>	<b>\$ (15,700)</b>	<b>\$ 300</b>
Fund Balance at Beginning of Year	166,175	166,175	166,175			
<b>Fund Balance at End of Year</b>	<b>\$ 153,675</b>	<b>\$ 150,175</b>	<b>\$ 162,975</b>			

**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, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 3,000,000	\$ 2,570,321	\$ 2,570,321	\$ -	\$ 2,570,321	\$ -
Miscellaneous Revenue	-	-	5,555	-	5,555	5,555
<b>Total Revenues</b>	<b>3,000,000</b>	<b>2,570,321</b>	<b>2,575,876</b>	<b>-</b>	<b>2,575,876</b>	<b>5,555</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	485,000	499,500	338,422	-	338,422	161,079
Fringe Benefits	282,000	295,000	169,324	-	169,324	125,676
Material and Supplies	56,571	82,314	41,846	18,547	60,393	21,921
Equipment	76,885	155,885	38,347	-	38,347	117,538
Contractual Services	1,430,081	1,273,203	852,746	200,532	1,053,278	219,925
Capital Outlay	145,000	31,000	-	-	-	31,000
Fees	136,200	136,200	95,572	-	95,572	40,628
Other	806,000	923,507	445,726	31,738	477,464	446,043
<b>Total Expenditures</b>	<b>3,417,737</b>	<b>3,396,609</b>	<b>1,981,983</b>	<b>250,817</b>	<b>2,232,800</b>	<b>1,163,809</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(417,737)	(826,288)	593,893	(250,817)	343,076	1,169,364
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	37,500	37,500	-	37,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(417,737)	(788,788)	631,393	<u>\$ (250,817)</u>	<u>\$ 380,576</u>	<u>\$ 1,169,364</u>
Fund Balance at Beginning of Year	4,201,669	4,201,669	4,201,669			
<b>Fund Balance at End of Year</b>	<b>\$ 3,783,932</b>	<b>\$ 3,412,881</b>	<b>\$ 4,833,062</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Real Estate Assessment*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 4,135,000	\$ 4,226,086	\$ 4,226,086	\$ -	\$ 4,226,086	\$ -
Licenses, Permits and Fees	10,050	10,929	10,929	-	10,929	-
Fines and Forfeitures	-	700	700	-	700	-
Miscellaneous Revenue	500	1,687	18,522	-	18,522	16,835
<b>Total Revenues</b>	<b>4,145,550</b>	<b>4,239,402</b>	<b>4,256,237</b>	<b>-</b>	<b>4,256,237</b>	<b>16,835</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	2,680,672	2,762,672	1,853,104	-	1,853,104	909,568
Fringe Benefits	1,337,000	1,337,000	885,491	-	885,491	451,509
Material and Supplies	331,313	326,312	204,262	41,777	246,039	80,273
Equipment	388,424	418,689	131,491	267,653	399,144	19,545
Contractual Services	1,699,227	1,534,328	428,331	557,549	985,880	548,448
Capital Outlay	-	62,000	1,479	60,176	61,655	345
Other	100,000	95,000	27,725	-	27,725	67,275
<b>Total Expenditures</b>	<b>6,536,636</b>	<b>6,536,001</b>	<b>3,531,883</b>	<b>927,155</b>	<b>4,459,038</b>	<b>2,076,963</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,391,086)	(2,296,599)	724,354	(927,155)	(202,801)	2,093,798
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	82,000	82,000	-	82,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(2,391,086)	(2,214,599)	806,354	<u>\$ (927,155)</u>	<u>\$ (120,801)</u>	<u>\$ 2,093,798</u>
Fund Balance at Beginning of Year	7,847,526	7,847,526	7,847,526			
<b>Fund Balance at End of Year</b>	<b>\$ 5,456,440</b>	<b>\$ 5,632,927</b>	<b>\$ 8,653,880</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**DRETAC**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 985,500	\$ 881,286	\$ 881,286	\$ -	\$ 881,286	\$ -
Miscellaneous Revenue	21,000	66,578	71,860	-	71,860	5,282
<b>Total Revenues</b>	<b>1,006,500</b>	<b>947,864</b>	<b>953,146</b>	<b>-</b>	<b>953,146</b>	<b>5,282</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	738,000	813,000	743,283	-	743,283	69,717
Fringe Benefits	265,510	266,710	203,730	-	203,730	62,980
Material and Supplies	24,500	24,500	1,420	-	1,420	23,080
Equipment	12,000	15,800	-	-	-	15,800
Contractual Services	71,850	71,850	6,000	-	6,000	65,850
Fees	254,908	225,500	123,812	5,507	129,319	96,181
Other	32,000	27,000	507	-	507	26,493
<b>Total Expenditures</b>	<b>1,398,768</b>	<b>1,444,360</b>	<b>1,078,752</b>	<b>5,507</b>	<b>1,084,259</b>	<b>360,101</b>
(Deficiency) of Revenues						
(Under) Expenditures	(392,268)	(496,496)	(125,606)	(5,507)	(131,113)	365,383
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	25,000	25,000	-	25,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(392,268)	(471,496)	(100,606)	<u>\$ (5,507)</u>	<u>\$ (106,113)</u>	<u>\$ 365,383</u>
Fund Balance at Beginning of Year	1,722,065	1,722,065	1,722,065			
<b>Fund Balance at End of Year</b>	<b>\$ 1,329,797</b>	<b>\$ 1,250,569</b>	<b>\$ 1,621,459</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Intensive Supervision*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 1,845,422	\$ 2,879,916	\$ 2,879,916	\$ -	\$ 2,879,916	\$ -
Miscellaneous Revenue	-	110	9,789	-	9,789	9,679
<b>Total Revenues</b>	<b><u>1,845,422</u></b>	<b><u>2,880,026</u></b>	<b><u>2,889,705</u></b>	<b><u>-</u></b>	<b><u>2,889,705</u></b>	<b><u>9,679</u></b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	1,042,840	1,530,330	1,487,331	-	1,487,331	42,999
Fringe Benefits	589,301	810,366	688,902	-	688,902	121,464
Material and Supplies	28,000	101,528	46,896	-	46,896	54,632
Equipment	10,000	97,000	1,270	-	1,270	95,730
Contractual Services	155,425	361,725	170,342	20,366	190,708	171,017
Fees	-	20,000	12,952	-	12,952	7,048
Other	20,000	195,013	155,339	-	155,339	39,674
<b>Total Expenditures</b>	<b><u>1,845,566</u></b>	<b><u>3,115,962</u></b>	<b><u>2,563,032</u></b>	<b><u>20,366</u></b>	<b><u>2,583,398</u></b>	<b><u>532,564</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144)	(235,936)	326,673	(20,366)	306,307	542,243
<b>Other Financing Sources (Uses)</b>						
Advances In	-	184	184	-	184	-
Advances Out	-	(184)	(184)	-	(184)	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(144)	(235,936)	326,673	<b><u>\$ (20,366)</u></b>	<b><u>\$ 306,307</u></b>	<b><u>\$ 542,243</u></b>
Fund Balance at Beginning of Year	<u>1,013,534</u>	<u>1,013,534</u>	<u>1,013,534</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,013,390</u></b>	<b><u>\$ 777,598</u></b>	<b><u>\$ 1,340,207</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Motor Vehicle Gasoline Tax**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 680,000	\$ 528,036	\$ 528,036	\$ -	\$ 528,036	\$ -
Licenses, Permits and Fees	50,000	474,066	474,066	-	474,066	-
Fines and Forfeitures	350,000	232,065	232,065	-	232,065	-
Intergovernmental Revenue	8,330,000	8,569,855	8,569,855	-	8,569,855	-
Interest Income	25,000	14,163	14,163	-	14,163	-
Miscellaneous Revenue	895,000	945,496	980,770	-	980,770	35,274
<b>Total Revenues</b>	<b>10,330,000</b>	<b>10,763,681</b>	<b>10,798,955</b>	<b>-</b>	<b>10,798,955</b>	<b>35,274</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	3,446,000	3,584,500	3,450,432	-	3,450,432	134,068
Fringe Benefits	1,614,303	1,614,303	1,423,719	-	1,423,719	190,584
Material and Supplies	2,275,531	2,263,439	2,019,941	101,653	2,121,594	141,845
Equipment	397,534	544,878	471,512	44,719	516,231	28,647
Contractual Services	585,367	674,096	513,901	74,138	588,039	86,057
Capital Outlay	2,252,623	2,810,833	2,554,261	244,380	2,798,641	12,192
Fees	2,000	2,000	1,526	-	1,526	474
Other	128,690	368,166	336,649	7,289	343,938	24,228
Debt Service:						
OPWC Loan Principal Retirement	-	28,090	28,090	-	28,090	-
SIB Loan Principal Retirement	-	79,948	26,336	-	26,336	53,612
SIB Loan Interest	-	12,125	3,111	-	3,111	9,014
<b>Total Expenditures</b>	<b>10,702,048</b>	<b>11,982,378</b>	<b>10,829,478</b>	<b>472,179</b>	<b>11,301,657</b>	<b>680,721</b>
(Deficiency) of Revenues (Under) Expenditures	(372,048)	(1,218,697)	(30,523)	(472,179)	(502,702)	715,995
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	120,500	120,500	-	120,500	-
Transfers Out	(435,000)	(374,554)	(374,554)	-	(374,554)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(435,000)</b>	<b>(254,054)</b>	<b>(254,054)</b>	<b>-</b>	<b>(254,054)</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(807,048)	(1,472,751)	(284,577)	<b>(472,179)</b>	<b>(756,756)</b>	<b>715,995</b>
Fund Balance at Beginning of Year	1,627,276	1,627,276	1,627,276			
<b>Fund Balance at End of Year</b>	<b>\$ 820,228</b>	<b>\$ 154,525</b>	<b>\$ 1,342,699</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Court**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 113,616	\$ 116,301	\$ 116,301	\$ -	\$ 116,301	\$ -
Miscellaneous Revenue	11,000	726	1,613	-	1,613	887
<b>Total Revenues</b>	<b>124,616</b>	<b>117,027</b>	<b>117,914</b>	<b>-</b>	<b>117,914</b>	<b>887</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	75,000	59,000	58,644	-	58,644	356
Fringe Benefits	20,295	10,980	8,847	-	8,847	2,133
Material and Supplies	-	2,000	912	-	912	1,088
Contractual Services	15,000	46,240	39,174	-	39,174	7,066
Other	6,000	6,500	915	-	915	5,585
<b>Total Expenditures</b>	<b>116,295</b>	<b>124,720</b>	<b>108,492</b>	<b>-</b>	<b>108,492</b>	<b>16,228</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,321	(7,693)	9,422	<u>\$ -</u>	<u>\$ 9,422</u>	<u>\$ 17,115</u>
Fund Balance at Beginning of Year	69,417	69,417	69,417			
<b>Fund Balance at End of Year</b>	<b>\$ 77,738</b>	<b>\$ 61,724</b>	<b>\$ 78,839</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Bascule Bridge*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 531,000	\$ 432,896	\$ 432,896	\$ -	\$ 432,896	\$ -
Miscellaneous Revenue	-	-	2,787	-	2,787	2,787
<b>Total Revenues</b>	<b>531,000</b>	<b>432,896</b>	<b>435,683</b>	<b>-</b>	<b>435,683</b>	<b>2,787</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	280,000	266,400	264,827	-	264,827	1,573
Fringe Benefits	147,300	112,450	111,364	-	111,364	1,086
Material and Supplies	19,494	14,000	4,771	1,827	6,598	7,402
Equipment	4,200	4,200	793	-	793	3,407
Contractual Services	88,710	64,943	43,803	5,080	48,883	16,060
Other	1,500	1,500	-	-	-	1,500
<b>Total Expenditures</b>	<b>541,204</b>	<b>463,493</b>	<b>425,558</b>	<b>6,907</b>	<b>432,465</b>	<b>31,028</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,204)	(30,597)	10,125	(6,907)	3,218	33,815
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	12,500	12,500	-	12,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(10,204)	(18,097)	22,625	<b>\$ (6,907)</b>	<b>\$ 15,718</b>	<b>\$ 33,815</b>
Fund Balance at Beginning of Year	47,226	47,226	47,226			
<b>Fund Balance at End of Year</b>	<b>\$ 37,022</b>	<b>\$ 29,129</b>	<b>\$ 69,851</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Housing Improvement Program**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 401,100	\$ 401,100	\$ -	\$ 401,100	\$ -
Miscellaneous Revenue	-	25,884	25,884	-	25,884	-
<b>Total Revenues</b>	<u>-</u>	<u>426,984</u>	<u>426,984</u>	<u>-</u>	<u>426,984</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	1,048	148	-	148	900
Contractual Services	41,057	598,054	478,227	94,735	572,962	25,092
Fees	-	1,000	38	-	38	962
Other	-	6,852	1,605	-	1,605	5,247
<b>Total Expenditures</b>	<u>41,057</u>	<u>606,954</u>	<u>480,018</u>	<u>94,735</u>	<u>574,753</u>	<u>32,201</u>
(Deficiency) of Revenues (Under) Expenditures	(41,057)	(179,970)	(53,034)	<u>(94,735)</u>	<u>(147,769)</u>	<u>32,201</u>
Fund Balance at Beginning of Year	<u>253,650</u>	<u>253,650</u>	<u>253,650</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 212,593</u>	<u>\$ 73,680</u>	<u>\$ 200,616</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 160,000	\$ 173,671	\$ 173,671	\$ -	\$ 173,671	\$ -
Intergovernmental Revenue	238,120	280,410	280,410	-	280,410	-
Miscellaneous Revenue	78,500	40,414	43,238	-	43,238	2,824
<b>Total Revenues</b>	<b>476,620</b>	<b>494,495</b>	<b>497,319</b>	<b>-</b>	<b>497,319</b>	<b>2,824</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	445,000	445,000	136,279	-	136,279	308,721
Fringe Benefits	277,635	277,635	81,151	-	81,151	196,484
Material and Supplies	14,865	20,835	13,867	-	13,867	6,968
Equipment	500	69,279	67,622	-	67,622	1,657
Contractual Services	14,349	54,226	46,833	-	46,833	7,393
Other	6,050	7,785	1,865	-	1,865	5,920
<b>Total Expenditures</b>	<b>758,399</b>	<b>874,760</b>	<b>347,617</b>	<b>-</b>	<b>347,617</b>	<b>527,143</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(281,779)	(380,265)	149,702	<b>\$ -</b>	<b>\$ 149,702</b>	<b>\$ 529,967</b>
Fund Balance at Beginning of Year	1,142,606	1,142,606	1,142,606			
<b>Fund Balance at End of Year</b>	<b>\$ 860,827</b>	<b>\$ 762,341</b>	<b>\$ 1,292,308</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Reclaim Ohio*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 2,140,000	\$ 1,959,976	\$ 1,959,976	\$ -	\$ 1,959,976	\$ -
Miscellaneous Revenue	-	-	11,000	-	11,000	11,000
<b>Total Revenues</b>	<b>2,140,000</b>	<b>1,959,976</b>	<b>1,970,976</b>	<b>-</b>	<b>1,970,976</b>	<b>11,000</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	1,135,000	1,131,500	899,083	-	899,083	232,417
Fringe Benefits	537,115	559,490	476,935	-	476,935	82,555
Material and Supplies	29,075	32,175	9,342	-	9,342	22,833
Equipment	5,800	41,800	37,783	-	37,783	4,017
Contractual Services	625,115	809,179	429,492	132,804	562,296	246,883
Other	151,040	177,940	130,245	-	130,245	47,695
<b>Total Expenditures</b>	<b>2,483,145</b>	<b>2,752,084</b>	<b>1,982,880</b>	<b>132,804</b>	<b>2,115,684</b>	<b>636,400</b>
(Deficiency) of Revenues (Under) Expenditures	(343,145)	(792,108)	(11,904)	<u>\$ (132,804)</u>	<u>\$ (144,708)</u>	<u>\$ 647,400</u>
Fund Balance at Beginning of Year	1,017,439	1,017,439	1,017,439			
<b>Fund Balance at End of Year</b>	<b>\$ 674,294</b>	<b>\$ 225,331</b>	<b>\$ 1,005,535</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medically Handicapped Child**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 350,000	\$ 742,612	\$ 742,612	\$ -	\$ 742,612	\$ -
<b>Total Revenues</b>	<b>350,000</b>	<b>742,612</b>	<b>742,612</b>	<b>-</b>	<b>742,612</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Other	350,000	590,000	521,919	-	521,919	68,081
<b>Total Expenditures</b>	<b>350,000</b>	<b>590,000</b>	<b>521,919</b>	<b>-</b>	<b>521,919</b>	<b>68,081</b>
Excess of Revenues Over Expenditures	-	152,612	220,693	<b>\$ -</b>	<b>\$ 220,693</b>	<b>\$ 68,081</b>
Fund Balance at Beginning of Year	304,804	304,804	304,804			
<b>Fund Balance at End of Year</b>	<b>\$ 304,804</b>	<b>\$ 457,416</b>	<b>\$ 525,497</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Indigent Guardianship*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 36,000	\$ 30,578	\$ 30,578	\$ -	\$ 30,578	\$ -
Miscellaneous Revenue	-	-	39	-	39	39
<b>Total Revenues</b>	<b>36,000</b>	<b>30,578</b>	<b>30,617</b>	<b>-</b>	<b>30,617</b>	<b>39</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,451	3,586	3,577	-	3,577	9
Fringe Benefits	534	536	533	-	533	3
Material and Supplies	5,000	5,000	-	-	-	5,000
Contractual Services	5,000	13,000	8,432	-	8,432	4,568
Other	26,000	17,863	762	-	762	17,101
<b>Total Expenditures</b>	<b>39,985</b>	<b>39,985</b>	<b>13,304</b>	<b>-</b>	<b>13,304</b>	<b>26,681</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,985)	(9,407)	17,313	<u>\$ -</u>	<u>\$ 17,313</u>	<u>\$ 26,720</u>
Fund Balance at Beginning of Year	170,909	170,909	170,909			
<b>Fund Balance at End of Year</b>	<b>\$ 166,924</b>	<b>\$ 161,502</b>	<b>\$ 188,222</b>			

**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, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 127,000	\$ 6,645	\$ 6,645	\$ -	\$ 6,645	\$ -
Licenses, Permits and Fees	272,000	210,742	210,742	-	210,742	-
Fines and Forfeitures	1,000	3,436	3,436	-	3,436	-
Intergovernmental Revenue	-	73,546	73,546	-	73,546	-
Miscellaneous Revenue	5,000	672	3,159	-	3,159	2,487
<b>Total Revenues</b>	<b>405,000</b>	<b>295,041</b>	<b>297,528</b>	<b>-</b>	<b>297,528</b>	<b>2,487</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	250,000	250,000	133,577	-	133,577	116,423
Fringe Benefits	133,240	133,240	65,858	-	65,858	67,382
Material and Supplies	15,000	15,000	261	-	261	14,739
Contractual Services	20,000	20,000	-	-	-	20,000
Other	10,000	10,000	-	-	-	10,000
<b>Total Expenditures</b>	<b>428,240</b>	<b>428,240</b>	<b>199,696</b>	<b>-</b>	<b>199,696</b>	<b>228,544</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,240)	(133,199)	97,832	<b>\$ -</b>	<b>\$ 97,832</b>	<b>\$ 231,031</b>
Fund Balance at Beginning of Year	1,002,203	1,002,203	1,002,203			
<b>Fund Balance at End of Year</b>	<b>\$ 978,963</b>	<b>\$ 869,004</b>	<b>\$ 1,100,035</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*TB Clinic*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 370,456	\$ 386,594	\$ 386,594	\$ -	\$ 386,594	\$ -
Intergovernmental Revenue	100,008	50,146	50,146	-	50,146	-
<b>Total Revenues</b>	<b><u>470,464</u></b>	<b><u>436,740</u></b>	<b><u>436,740</u></b>	<b><u>-</u></b>	<b><u>436,740</u></b>	<b><u>-</u></b>
<b>Expenditures</b>						
Current:						
Health:						
Contractual Services	360,400	360,400	360,400	-	360,400	-
Other	16,150	16,155	6,921	-	6,921	9,234
<b>Total Expenditures</b>	<b><u>376,550</u></b>	<b><u>376,555</u></b>	<b><u>367,321</u></b>	<b><u>-</u></b>	<b><u>367,321</u></b>	<b><u>9,234</u></b>
Excess of Revenues Over Expenditures	93,914	60,185	69,419	<u>\$ -</u>	<u>\$ 69,419</u>	<u>\$ 9,234</u>
Fund Balance at Beginning of Year	<u>1,370,795</u>	<u>1,370,795</u>	<u>1,370,795</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,464,709</u></b>	<b><u>\$ 1,430,980</u></b>	<b><u>\$ 1,440,214</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Mediation*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 230,000	\$ 159,446	\$ 159,446	\$ -	\$ 159,446	\$ -
Miscellaneous Revenue	-	-	1,256	-	1,256	1,256
<b>Total Revenues</b>	<b>230,000</b>	<b>159,446</b>	<b>160,702</b>	<b>-</b>	<b>160,702</b>	<b>1,256</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	-	160,000	146,675	-	146,675	13,325
Fringe Benefits	-	65,720	57,275	-	57,275	8,445
Material and Supplies	-	500	-	-	-	500
Contractual Services	-	500	-	-	-	500
Other	-	2,200	60	-	60	2,140
<b>Total Expenditures</b>	<b>-</b>	<b>228,920</b>	<b>204,010</b>	<b>-</b>	<b>204,010</b>	<b>24,910</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	230,000	(69,474)	(43,308)	<u>\$ -</u>	<u>\$ (43,308)</u>	<u>\$ 26,166</u>
Fund Balance at Beginning of Year	121,325	121,325	121,325			
<b>Fund Balance at End of Year</b>	<b><u>\$ 351,325</u></b>	<b><u>\$ 51,851</u></b>	<b><u>\$ 78,017</u></b>			

**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, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Works:						
Debt Service:						
OWDA Loan Principal Retirement	-	13,068	13,068	-	13,068	-
OWDA Loan Interest	-	1,768	1,768	-	1,768	-
<b>Total Expenditures</b>	-	<b>14,836</b>	<b>14,836</b>	-	<b>14,836</b>	-
(Deficiency) of Revenues (Under) Expenditures	-	(14,836)	(14,836)	-	(14,836)	-
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	14,836	14,836	-	14,836	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Supportive Living*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Health:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess (Deficiency) of Revenues	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>4,189,787</u>	<u>4,189,787</u>	<u>4,189,787</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 4,189,787</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, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Material and Supplies	-	67	67	-	67	-
Contractual Services	157,816	69,293	42,545	4,824	47,369	21,924
Capital Outlay	260,980	299,810	299,810	-	299,810	-
Fees	350	828	478	-	478	350
<b>Total Expenditures</b>	<u>419,146</u>	<u>369,998</u>	<u>342,900</u>	<u>4,824</u>	<u>347,724</u>	<u>22,274</u>
(Deficiency) of Revenues (Under) Expenditures	(418,146)	(369,998)	(342,900)	<u>\$ (4,824)</u>	<u>\$ (347,724)</u>	<u>\$ 22,274</u>
Fund Balance at Beginning of Year	418,196	418,196	418,196			
<b>Fund Balance at End of Year</b>	<u>\$ 50</u>	<u>\$ 48,198</u>	<u>\$ 75,296</u>			



**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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property Taxes	\$ 359,625	\$ 363,552	\$ 363,552	\$ -	\$ 363,552	\$ -
Intergovernmental Revenue	368,976	137,594	137,594	-	137,594	-
Miscellaneous Revenue	-	25	5,776	-	5,776	5,751
<b>Total Revenues</b>	<b>728,601</b>	<b>501,171</b>	<b>506,922</b>	<b>-</b>	<b>506,922</b>	<b>5,751</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	300,000	293,263	287,547	-	287,547	5,716
Fringe Benefits	200,500	137,080	135,665	-	135,665	1,415
Material and Supplies	58,835	37,060	16,245	19,905	36,150	910
Equipment	54,520	15,505	11,505	-	11,505	4,000
Contractual Services	140,090	83,484	43,033	37,666	80,699	2,785
Fees	1,000	-	-	-	-	-
Other	18,500	7,266	6,248	-	6,248	1,018
<b>Total Expenditures</b>	<b>773,445</b>	<b>573,658</b>	<b>500,243</b>	<b>57,571</b>	<b>557,814</b>	<b>15,844</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,844)	(72,487)	6,679	(57,571)	(50,892)	21,595
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	20,000	20,000	-	20,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(44,844)	(52,487)	26,679	<u>\$ (57,571)</u>	<u>\$ (30,892)</u>	<u>\$ (10,093)</u>
Fund Balance at Beginning of Year	238,704	238,704	238,704			
<b>Fund Balance at End of Year</b>	<b><u>\$ 193,860</u></b>	<b><u>\$ 186,217</u></b>	<b><u>\$ 265,383</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Crime Laboratory**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 179,814	\$ 181,776	\$ 181,776	\$ -	\$ 181,776	\$ -
Licenses, Permits and Fees	68,000	58,695	58,695	-	58,695	-
Intergovernmental Revenue	20,113	17,790	17,790	-	17,790	-
Miscellaneous Revenue	2,000	6,133	7,847	-	7,847	1,714
<b>Total Revenues</b>	<b>269,927</b>	<b>264,394</b>	<b>266,108</b>	<b>-</b>	<b>266,108</b>	<b>1,714</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	165,000	217,336	217,326	-	217,326	10
Fringe Benefits	84,900	90,404	88,930	-	88,930	1,474
Material and Supplies	40,356	50,500	46,538	3,271	49,809	691
Equipment	9,620	5,620	743	2,620	3,363	2,257
Contractual Services	26,566	22,651	16,506	5,826	22,332	319
Other	8,100	3,913	3,117	-	3,117	796
<b>Total Expenditures</b>	<b>334,542</b>	<b>390,424</b>	<b>373,160</b>	<b>11,717</b>	<b>384,877</b>	<b>5,547</b>
(Deficiency) of Revenues (Under) Expenditures	(64,615)	(126,030)	(107,052)	(11,717)	(118,769)	7,261
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	12,000	12,000	-	12,000	-
Advances In	-	100,000	100,000	-	100,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>112,000</b>	<b>112,000</b>	<b>-</b>	<b>112,000</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(64,615)	(14,030)	4,948	<b>\$ (11,717)</b>	<b>\$ (6,769)</b>	<b>\$ 7,261</b>
Fund Balance at Beginning of Year	74,331	74,331	74,331			
<b>Fund Balance at End of Year</b>	<b>\$ 9,716</b>	<b>\$ 60,301</b>	<b>\$ 79,279</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**911 System**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 2,785,734	\$ 2,973,838	\$ 2,973,838	\$ -	\$ 2,973,838	\$ -
Licenses, Permits and Fees	600,000	526,407	526,407	-	526,407	-
Intergovernmental Revenue	494,753	385,745	385,745	-	385,745	-
Miscellaneous Revenue	200,000	293,160	314,253	-	314,253	21,093
<b>Total Revenues</b>	<b>4,080,487</b>	<b>4,179,150</b>	<b>4,200,243</b>	<b>-</b>	<b>4,200,243</b>	<b>21,093</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	2,100,000	2,160,000	619,281	-	619,281	1,540,719
Fringe Benefits	886,500	874,000	278,287	-	278,287	595,713
Material and Supplies	191,052	428,946	407,954	11,066	419,020	9,926
Equipment	668,470	685,705	502,211	169,125	671,336	14,369
Contractual Services	1,225,616	1,291,067	839,471	428,213	1,267,684	23,383
Fees	55,100	55,100	2,499	-	2,499	52,601
Other	84,000	126,250	69,187	28,560	97,747	28,503
Debt Service:						
Principal	215,000	215,000	215,000	-	215,000	-
Interest	158,200	158,200	158,200	-	158,200	-
<b>Total Expenditures</b>	<b>5,583,938</b>	<b>5,994,268</b>	<b>3,092,090</b>	<b>636,964</b>	<b>3,729,054</b>	<b>2,265,214</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,503,451)	(1,815,118)	1,108,153	(636,964)	471,189	2,286,307
<b>Other Financing Source (Uses)</b>						
Transfers In	-	60,000	60,000	-	60,000	-
Transfers Out	-	(540,475)	(540,475)	-	(540,475)	-
<b>Total Other Financing Source (Uses)</b>	<b>-</b>	<b>(480,475)</b>	<b>(480,475)</b>	<b>-</b>	<b>(480,475)</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,503,451)	(2,295,593)	627,678	<b>\$ (636,964)</b>	<b>\$ (9,286)</b>	<b>\$ 2,286,307</b>
Fund Balance at Beginning of Year	5,047,997	5,047,997	5,047,997			
<b>Fund Balance at End of Year</b>	<b>\$ 3,544,546</b>	<b>\$ 2,752,404</b>	<b>\$ 5,675,675</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Child Support Enforcement Agency*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 1,835,271	\$ 1,350,559	\$ 1,350,559	\$ -	\$ 1,350,559	\$ -
Intergovernmental Revenue	5,815,000	5,117,579	5,117,579	-	5,117,579	-
Miscellaneous Revenue	42,500	1,223	28,151	-	28,151	26,928
<b>Total Revenues</b>	<b>7,692,771</b>	<b>6,469,361</b>	<b>6,496,289</b>	<b>-</b>	<b>6,496,289</b>	<b>26,928</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	2,493,790	2,636,290	2,581,442	-	2,581,442	54,848
Fringe Benefits	1,521,781	1,560,781	1,511,381	-	1,511,381	49,400
Material and Supplies	34,434	34,434	8,317	-	8,317	26,117
Equipment	46,500	81,500	38,973	-	38,973	42,527
Contractual Services	2,875,870	2,397,716	1,681,507	507,484	2,188,991	208,725
Capital Outlay	2,500	2,500	-	-	-	2,500
Fees	48,500	64,500	58,058	5,071	63,129	1,371
Other	890,930	1,143,930	1,111,169	-	1,111,169	32,761
<b>Total Expenditures</b>	<b>7,914,305</b>	<b>7,921,651</b>	<b>6,990,847</b>	<b>512,555</b>	<b>7,503,402</b>	<b>418,249</b>
(Deficiency) of Revenues						
(Under) Expenditures	(221,534)	(1,452,290)	(494,558)	(512,555)	(1,007,113)	445,177
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	142,500	142,500	-	142,500	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(221,534)	(1,309,790)	(352,058)	<b>\$ (512,555)</b>	<b>\$ (864,613)</b>	<b>\$ 445,177</b>
Fund Balance at Beginning of Year	4,200,860	4,200,860	4,200,860			
<b>Fund Balance at End of Year</b>	<b>\$ 3,979,326</b>	<b>\$ 2,891,070</b>	<b>\$ 3,848,802</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Drug Enforcement*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 45,456	\$ 46,681	\$ 46,681	\$ -	\$ 46,681	\$ -
<b>Total Revenues</b>	<b>45,456</b>	<b>46,681</b>	<b>46,681</b>	<b>-</b>	<b>46,681</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Material and Supplies	4,000	3,591	3,591	-	3,591	-
Other	45,456	-	-	-	-	-
<b>Total Expenditures</b>	<b>49,456</b>	<b>3,591</b>	<b>3,591</b>	<b>-</b>	<b>3,591</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	43,090	43,090	<u>\$ -</u>	<u>\$ 43,090</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	8,177	8,177	8,177			
<b>Fund Balance at End of Year</b>	<b>\$ 4,177</b>	<b>\$ 51,267</b>	<b>\$ 51,267</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Ditch Maintenance*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Special Assessments	\$ 12,160	\$ 16,650	\$ 16,650	\$ -	\$ 16,650	\$ -
<b>Total Revenues</b>	<b>12,160</b>	<b>16,650</b>	<b>16,650</b>	<b>-</b>	<b>16,650</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Other	1,049	22,636	14,331	-	14,331	8,305
<b>Total Expenditures</b>	<b>1,049</b>	<b>22,636</b>	<b>14,331</b>	<b>-</b>	<b>14,331</b>	<b>8,305</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,111	(5,986)	2,319	<b>\$ -</b>	<b>\$ 2,319</b>	<b>\$ 8,305</b>
Fund Balance at Beginning of Year	165,852	165,852	165,852			
<b>Fund Balance at End of Year</b>	<b>\$ 176,963</b>	<b>\$ 159,866</b>	<b>\$ 168,171</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Public Safety*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 11,730	\$ 11,730	\$ -	\$ 11,730	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>11,730</u>	<u>11,730</u>	<u>-</u>	<u>11,730</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Material and Supplies	-	10,506	10,174	-	10,174	332
Equipment	-	1,224	-	-	-	1,224
<b>Total Expenditures</b>	<u>-</u>	<u>11,730</u>	<u>10,174</u>	<u>-</u>	<u>10,174</u>	<u>1,556</u>
Excess of Revenues Over Expenditures	-	-	1,556	<u>\$ -</u>	<u>\$ 1,556</u>	<u>\$ 1,556</u>
Fund Balance at Beginning of Year	123,756	123,756	123,756			
<b>Fund Balance at End of Year</b>	<u>\$ 123,756</u>	<u>\$ 123,756</u>	<u>\$ 125,312</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*P.A.I.R.*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Material and Supplies	1,000	1,000	-	-	-	1,000
Equipment	1,000	1,000	-	-	-	1,000
Contractual Services	7,000	7,000	-	-	-	7,000
Other	1,000	1,000	65	-	65	935
<b>Total Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>65</b>	<b>-</b>	<b>65</b>	<b>9,935</b>
(Deficiency) of Revenues (Under) Expenditures	(8,000)	(10,000)	(65)	\$ -	\$ (65)	\$ 9,935
Fund Balance at Beginning of Year	37,576	37,576	37,576			
<b>Fund Balance at End of Year</b>	<b>\$ 29,576</b>	<b>\$ 27,576</b>	<b>\$ 37,511</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Violent Offender*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Miscellaneous Revenue	\$ -	\$ -	\$ 5	\$ -	\$ 5	\$ 5
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Fringe Benefits	500	500	-	-	-	500
Material and Supplies	-	600	193	-	193	407
Other	1,000	400	-	-	-	400
<b>Total Expenditures</b>	<u>1,500</u>	<u>1,500</u>	<u>193</u>	<u>-</u>	<u>193</u>	<u>1,307</u>
(Deficiency) of Revenues (Under) Expenditures	(1,500)	(1,500)	(188)	<u>\$ -</u>	<u>\$ (188)</u>	<u>\$ 1,312</u>
Fund Balance at Beginning of Year	<u>2,510</u>	<u>2,510</u>	<u>2,510</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 1,010</u>	<u>\$ 1,010</u>	<u>\$ 2,322</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, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 26,000	\$ 51,476	\$ 51,476	\$ -	\$ 51,476	\$ -
Miscellaneous Revenue	13,000	13,835	13,835	-	13,835	-
<b>Total Revenues</b>	<b>39,000</b>	<b>65,311</b>	<b>65,311</b>	<b>-</b>	<b>65,311</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Materials and Supplies	3,000	9,507	7,502	-	7,502	2,005
Equipment	1,000	1,000	-	-	-	1,000
Other	9,000	36,295	34,127	-	34,127	2,168
<b>Total Expenditures</b>	<b>13,000</b>	<b>46,802</b>	<b>41,629</b>	<b>-</b>	<b>41,629</b>	<b>5,173</b>
Excess of Revenues Over Expenditures	26,000	18,509	23,682	<u>\$ -</u>	<u>\$ 23,682</u>	<u>\$ 5,173</u>
Fund Balance at Beginning of Year	59,717	59,717	59,717			
<b>Fund Balance at End of Year</b>	<b>\$ 85,717</b>	<b>\$ 78,226</b>	<b>\$ 83,399</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Security*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 7,500	\$ 3,595	\$ 3,595	\$ -	\$ 3,595	\$ -
<b>Total Revenues</b>	<b>7,500</b>	<b>3,595</b>	<b>3,595</b>	<b>-</b>	<b>3,595</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Material and Supplies	4,000	4,000	876	-	876	3,124
Equipment	1,000	1,000	-	-	-	1,000
Contractual Services	12,000	12,000	-	-	-	12,000
Other	2,000	2,000	-	-	-	2,000
<b>Total Expenditures</b>	<b>19,000</b>	<b>19,000</b>	<b>876</b>	<b>-</b>	<b>876</b>	<b>18,124</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,500)	(15,405)	2,719	<b>\$ -</b>	<b>\$ 2,719</b>	<b>\$ 18,124</b>
Fund Balance at Beginning of Year	24,076	24,076	24,076			
<b>Fund Balance at End of Year</b>	<b>\$ 12,576</b>	<b>\$ 8,671</b>	<b>\$ 26,795</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Criminal History On-Line*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Safety:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balance at Beginning of Year	8,506	8,506	8,506			
<b>Fund Balance at End of Year</b>	<b>\$ 8,506</b>	<b>\$ 8,506</b>	<b>\$ 8,506</b>			

**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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental Revenue	\$ 347,912	\$ 250,069	\$ 250,069	\$ -	\$ 250,069	\$ -
Miscellaneous Revenue	-	-	2,198	-	2,198	2,198
<b>Total Revenues</b>	<b>347,912</b>	<b>250,069</b>	<b>252,267</b>	<b>-</b>	<b>252,267</b>	<b>2,198</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	267,000	172,014	169,812	-	169,812	2,202
Fringe Benefits	61,412	125,702	119,880	-	119,880	5,822
Material and Supplies	2,500	-	-	-	-	-
Other	17,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>347,912</b>	<b>297,716</b>	<b>289,692</b>	<b>-</b>	<b>289,692</b>	<b>8,024</b>
(Deficiency) of Revenues (Under) Expenditures	-	(47,647)	(37,425)	-	(37,425)	10,222
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	48,882	48,882	-	48,882	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	1,235	11,457	<u>\$ -</u>	<u>\$ 11,457</u>	<u>\$ 10,222</u>
Fund Balance at Beginning of Year	71,313	71,313	71,313			
<b>Fund Balance at End of Year</b>	<b><u>\$ 71,313</u></b>	<b><u>\$ 72,548</u></b>	<b><u>\$ 82,770</u></b>			

**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, 2020

	<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>
<b>Revenues</b>						
Fines and Forfeitures	\$ 800	\$ 581	\$ 581	\$ -	\$ 581	\$ -
<b>Total Revenues</b>	<b>800</b>	<b>581</b>	<b>581</b>	<b>-</b>	<b>581</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Equipment	-	3,100	3,089	-	3,089	11
<b>Total Expenditures</b>	<b>-</b>	<b>3,100</b>	<b>3,089</b>	<b>-</b>	<b>3,089</b>	<b>11</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	800	(2,519)	(2,508)	<u>\$ -</u>	<u>\$ (2,508)</u>	<u>\$ 11</u>
Fund Balance at Beginning of Year	9,220	9,220	9,220			
<b>Fund Balance at End of Year</b>	<b><u>\$ 10,020</u></b>	<b><u>\$ 6,701</u></b>	<b><u>\$ 6,712</u></b>			

**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, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Human Services:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	15,600	15,600	15,600			
<b>Fund Balance at End of Year</b>	<u>\$ 15,600</u>	<u>\$ 15,600</u>	<u>\$ 15,600</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Workforce Investment Act**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 1,973,000	\$ 1,607,333	\$ 1,607,333	\$ -	\$ 1,607,333	\$ -
Miscellaneous Revenue	105,000	34,589	34,874	-	34,874	285
<b>Total Revenues</b>	<b>2,078,000</b>	<b>1,641,922</b>	<b>1,642,207</b>	<b>-</b>	<b>1,642,207</b>	<b>285</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	860,000	824,196	824,196	-	824,196	-
Fringe Benefits	466,200	444,017	443,192	-	443,192	825
Material and Supplies	84,909	83,604	61,567	8,305	69,872	13,732
Equipment	52,274	97,349	76,466	20,799	97,265	84
Contractual Services	2,484,711	871,746	788,427	11,095	799,522	72,224
Other	12,320	282,263	5,977	267,163	273,140	9,123
<b>Total Expenditures</b>	<b>3,960,414</b>	<b>2,603,175</b>	<b>2,199,825</b>	<b>307,362</b>	<b>2,507,187</b>	<b>95,988</b>
(Deficiency) of Revenues (Under) Expenditures	(1,882,414)	(961,253)	(557,618)	(307,362)	(864,980)	96,273
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,091,487	1,091,487	-	1,091,487	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(1,882,414)	130,234	533,869	<b>\$ (307,362)</b>	<b>\$ 226,507</b>	<b>\$ 96,273</b>
Fund Balance at Beginning of Year	135,386	135,386	135,386			
<b>Fund Balance at End of Year</b>	<b>\$ (1,747,028)</b>	<b>\$ 265,620</b>	<b>\$ 669,255</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Sheriff's Concealed Handgun*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 55,000	\$ 56,050	\$ 56,050	\$ -	\$ 56,050	\$ -
Licenses, Permits and Fees	175,000	89,131	89,131	-	89,131	-
Miscellaneous Revenue	-	-	559	-	559	559
<b>Total Revenues</b>	<b>230,000</b>	<b>145,181</b>	<b>145,740</b>	<b>-</b>	<b>145,740</b>	<b>559</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	70,000	77,200	77,107	-	77,107	93
Fringe Benefits	38,466	39,131	36,500	-	36,500	2,631
Material and Supplies	7,500	10,600	3,540	6,855	10,395	205
Equipment	-	5,000	3,450	-	3,450	1,550
Fees	106,006	108,900	86,622	-	86,622	22,278
<b>Total Expenditures</b>	<b>221,972</b>	<b>240,831</b>	<b>207,219</b>	<b>6,855</b>	<b>214,074</b>	<b>26,757</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,028	(95,650)	(61,479)	(6,855)	(68,334)	27,316
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	5,000	5,000	-	5,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	8,028	(90,650)	(56,479)	<u>\$ (6,855)</u>	<u>\$ (63,334)</u>	<u>\$ 27,316</u>
Fund Balance at Beginning of Year	552,466	552,466	552,466			
<b>Fund Balance at End of Year</b>	<b>\$ 560,494</b>	<b>\$ 461,816</b>	<b>\$ 495,987</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Juvenile Indigent Alcohol Program**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 3,000	\$ 354	\$ 354	\$ -	\$ 354	\$ -
<b>Total Revenues</b>	<b>3,000</b>	<b>354</b>	<b>354</b>	<b>-</b>	<b>354</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Contractual Services	4,000	6,000	-	-	-	6,000
Other	4,000	2,000	-	-	-	2,000
<b>Total Expenditures</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(7,646)	354	<u>\$ -</u>	<u>\$ 354</u>	<u>\$ 8,000</u>
Fund Balance at Beginning of Year	17,984	17,984	17,984			
<b>Fund Balance at End of Year</b>	<b>\$ 12,984</b>	<b>\$ 10,338</b>	<b>\$ 18,338</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Atrazine Grant Program**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Health:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	18,860	18,860	18,860			
<b>Fund Balance at End of Year</b>	<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, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ -	\$ 1,525	\$ 1,525	\$ -	\$ 1,525	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>1,525</u>	<u>1,525</u>	<u>-</u>	<u>1,525</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	1,525	1,525	<u>\$ -</u>	<u>\$ 1,525</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>8,634</u>	<u>8,634</u>	<u>8,634</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 8,634</u>	<u>\$ 10,159</u>	<u>\$ 10,159</u>			

**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, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 400,000	\$ 241,551	\$ 241,551	\$ -	\$ 241,551	\$ -
Miscellaneous Revenue	-	276	2,876	-	2,876	2,600
<b>Total Revenues</b>	<b>400,000</b>	<b>241,827</b>	<b>244,427</b>	<b>-</b>	<b>244,427</b>	<b>2,600</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	175,000	175,000	116,617	-	116,617	58,383
Fringe Benefits	99,600	99,600	52,381	-	52,381	47,219
Material and Supplies	2,500	3,500	622	-	622	2,878
Contractual Services	22,000	16,000	2,650	-	2,650	13,350
Other	1,000	6,000	1,522	2,160	3,682	2,318
<b>Total Expenditures</b>	<b>300,100</b>	<b>300,100</b>	<b>173,792</b>	<b>2,160</b>	<b>175,952</b>	<b>124,148</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	99,900	(58,273)	70,635	<u>\$ (2,160)</u>	<u>\$ 68,475</u>	<u>\$ 126,748</u>
Fund Balance at Beginning of Year	2,148,423	2,148,423	2,148,423			
<b>Fund Balance at End of Year</b>	<b><u>\$ 2,248,323</u></b>	<b><u>\$ 2,090,150</u></b>	<b><u>\$ 2,219,058</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Common Pleas Special Projects**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 300,000	\$ 181,219	\$ 181,219	\$ -	\$ 181,219	\$ -
Intergovernmental Revenue	-	117,400	117,400	-	117,400	-
Miscellaneous Revenue	-	-	23	-	23	23
<b>Total Revenues</b>	<b>300,000</b>	<b>298,619</b>	<b>298,642</b>	<b>-</b>	<b>298,642</b>	<b>23</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	90,000	101,000	98,099	-	98,099	2,901
Fringe Benefits	41,900	59,800	34,235	-	34,235	25,565
Material and Supplies	10,000	-	-	-	-	-
Equipment	70,000	470,106	457,197	-	457,197	12,909
Contractual Services	50,000	225,994	219,811	3,486	223,297	2,697
Capital Outlay	15,000	-	-	-	-	-
Other	30,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>306,900</b>	<b>856,900</b>	<b>809,342</b>	<b>3,486</b>	<b>812,828</b>	<b>44,072</b>
(Deficiency) of Revenues (Under) Expenditures	(6,900)	(558,281)	(510,700)	<b>\$ (3,486)</b>	<b>\$ (514,186)</b>	<b>\$ 44,095</b>
Fund Balance at Beginning of Year	1,591,876	1,591,876	1,591,876			
<b>Fund Balance at End of Year</b>	<b>\$ 1,584,976</b>	<b>\$ 1,033,595</b>	<b>\$ 1,081,176</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Common Pleas Special Project - IJIS*  
For the Year Ended December 31, 2020

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Watershed Coordinator Grant**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental Revenue	\$ 40,820	\$ 70,979	\$ 70,979	\$ -	\$ 70,979	\$ -
Miscellaneous Revenue	-	-	755	-	755	755
<b>Total Revenues</b>	<b>40,820</b>	<b>70,979</b>	<b>71,734</b>	<b>-</b>	<b>71,734</b>	<b>755</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Salaries and Wages	20,000	42,393	42,336	-	42,336	57
Fringe Benefits	3,330	14,332	12,741	-	12,741	1,591
Material and Supplies	510	2,953	2,953	-	2,953	-
Equipment	800	4,688	4,609	79	4,688	-
Contractual Services	10,013	19,336	18,333	-	18,333	1,003
Other	2,500	7,216	7,216	-	7,216	-
<b>Total Expenditures</b>	<b>37,153</b>	<b>90,918</b>	<b>88,188</b>	<b>79</b>	<b>88,267</b>	<b>2,651</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,667	(19,939)	(16,454)	(79)	(16,533)	3,406
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	5,500	5,500	-	5,500	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	3,667	(14,439)	(10,954)	<u>\$ (79)</u>	<u>\$ (11,033)</u>	<u>\$ 3,406</u>
Fund Balance at Beginning of Year	258,190	258,190	258,190			
<b>Fund Balance at End of Year</b>	<b>\$ 261,857</b>	<b>\$ 243,751</b>	<b>\$ 247,236</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Northern Border Initiative Grant**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 80,000	\$ 30,898	\$ 30,898	\$ -	\$ 30,898	\$ -
<b>Total Revenues</b>	<b>80,000</b>	<b>30,898</b>	<b>30,898</b>	<b>-</b>	<b>30,898</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Material and Supplies	18,466	8,478	8,478	-	8,478	-
Contractual Services	8,000	2,206	2,206	-	2,206	-
Other	89,900	55,712	55,712	-	55,712	-
<b>Total Expenditures</b>	<b>116,366</b>	<b>66,396</b>	<b>66,396</b>	<b>-</b>	<b>66,396</b>	<b>-</b>
(Deficiency) of Revenues	(36,366)	(35,498)	(35,498)	\$ -	\$ (35,498)	\$ -
(Under) Expenditures						
Fund Balance at Beginning of Year	36,373	36,373	36,373			
<b>Fund Balance at End of Year</b>	<b>\$ 7</b>	<b>\$ 875</b>	<b>\$ 875</b>			

**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, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 43,548	\$ 43,548	\$ -	\$ 43,548	\$ -
Miscellaneous Revenue	-	20,045	20,045	-	20,045	-
<b>Total Revenues</b>	<b>-</b>	<b>63,593</b>	<b>63,593</b>	<b>-</b>	<b>63,593</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Contractual Services	-	4,000	4,000	-	4,000	-
Other	-	71,605	46,598	-	46,598	25,007
<b>Total Expenditures</b>	<b>-</b>	<b>75,605</b>	<b>50,598</b>	<b>-</b>	<b>50,598</b>	<b>25,007</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(12,012)	12,995	<u>\$ -</u>	<u>\$ 12,995</u>	<u>\$ 25,007</u>
Fund Balance at Beginning of Year	114,395	114,395	114,395			
<b>Fund Balance at End of Year</b>	<b><u>\$ 114,395</u></b>	<b><u>\$ 102,383</u></b>	<b><u>\$ 127,390</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Foreclosure Special Project**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 350,000	\$ 107,140	\$ 107,140	\$ -	\$ 107,140	\$ -
Miscellaneous Revenue	-	-	2,519	-	2,519	2,519
<b>Total Revenues</b>	<b>350,000</b>	<b>107,140</b>	<b>109,659</b>	<b>-</b>	<b>109,659</b>	<b>2,519</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	257,530	168,218	168,218	-	168,218	-
Fringe Benefits	125,336	85,135	85,135	-	85,135	-
Material and Supplies	3,000	-	-	-	-	-
Contractual Services	2,000	-	-	-	-	-
Other	10,400	-	-	-	-	-
<b>Total Expenditures</b>	<b>398,266</b>	<b>253,353</b>	<b>253,353</b>	<b>-</b>	<b>253,353</b>	<b>-</b>
(Deficiency) of Revenues (Under) Expenditures	(48,266)	(146,213)	(143,694)	<u>\$ -</u>	<u>\$ (143,694)</u>	<u>\$ 2,519</u>
Fund Balance at Beginning of Year	148,381	148,381	148,381			
<b>Fund Balance at End of Year</b>	<b>\$ 100,115</b>	<b>\$ 2,168</b>	<b>\$ 4,687</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Comprehensive Case Management and Employment Program**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental Revenue	\$ 1,465,000	\$ 652,170	\$ 652,170	\$ -	\$ 652,170	\$ -
Miscellaneous Revenue	17,000	-	115	-	115	115
<b>Total Revenues</b>	<b>1,482,000</b>	<b>652,170</b>	<b>652,285</b>	<b>-</b>	<b>652,285</b>	<b>115</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Material and Supplies	200	5,700	5,081	-	5,081	619
Contractual Services	968,637	255,683	180,993	10,754	191,747	63,936
<b>Total Expenditures</b>	<b>968,837</b>	<b>261,383</b>	<b>186,074</b>	<b>10,754</b>	<b>196,828</b>	<b>64,555</b>
Excess of Revenues Over Expenditures	513,163	390,787	466,211	(10,754)	455,457	64,670
<b>Other Financing Sources (Uses)</b>						
Transfers Out	-	(1,091,487)	(1,091,487)	-	(1,091,487)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	513,163	(700,700)	(625,276)	<b>\$ (10,754)</b>	<b>\$ (636,030)</b>	<b>\$ 64,670</b>
Fund Balance at Beginning of Year	847,731	847,731	847,731			
<b>Fund Balance at End of Year</b>	<b>\$ 1,360,894</b>	<b>\$ 147,031</b>	<b>\$ 222,455</b>			

**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, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 16,420	\$ 16,420	\$ -	\$ 16,420	\$ -
Miscellaneous Revenue	-	78,584	78,584	-	78,584	-
<b>Total Revenues</b>	<b>-</b>	<b>95,004</b>	<b>95,004</b>	<b>-</b>	<b>95,004</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Material and Supplies	20	20	-	-	-	20
Contractual Services	54,368	140,000	15,397	423	15,820	124,180
Fees	50	50	-	-	-	50
Other	750	750	-	-	-	750
<b>Total Expenditures</b>	<b>55,188</b>	<b>140,820</b>	<b>15,397</b>	<b>423</b>	<b>15,820</b>	<b>125,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,188)	(45,816)	79,607	<u>\$ (423)</u>	<u>\$ 79,184</u>	<u>\$ 125,000</u>
Fund Balance at Beginning of Year	147,606	147,606	147,606			
<b>Fund Balance at End of Year</b>	<b>\$ 92,418</b>	<b>\$ 101,790</b>	<b>\$ 227,213</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Law Library Resources*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 7,000	\$ 2,180	\$ 2,180	\$ -	\$ 2,180	\$ -
Fines and Forfeitures	456,000	299,227	299,227	-	299,227	-
Miscellaneous Revenue	37,000	59,987	61,267	-	61,267	1,280
<b>Total Revenues</b>	<b>500,000</b>	<b>361,394</b>	<b>362,674</b>	<b>-</b>	<b>362,674</b>	<b>1,280</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	128,000	136,000	135,300	-	135,300	700
Fringe Benefits	58,950	55,950	54,910	-	54,910	1,040
Material and Supplies	327,624	297,679	182,068	14,264	196,332	101,347
Equipment	8,650	8,650	4,521	-	4,521	4,129
Contractual Services	10,100	10,100	6,106	-	6,106	3,994
Other	13,000	13,000	9,345	-	9,345	3,655
<b>Total Expenditures</b>	<b>546,324</b>	<b>521,379</b>	<b>392,250</b>	<b>14,264</b>	<b>406,514</b>	<b>114,865</b>
(Deficiency) of Revenues (Under) Expenditures	(46,324)	(159,985)	(29,576)	(14,264)	(43,840)	116,145
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	5,000	5,000	-	5,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(46,324)	(154,985)	(24,576)	<b>\$ (14,264)</b>	<b>\$ (38,840)</b>	<b>\$ 116,145</b>
Fund Balance at Beginning of Year	972,311	972,311	972,311			
<b>Fund Balance at End of Year</b>	<b>\$ 925,987</b>	<b>\$ 817,326</b>	<b>\$ 947,735</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Home Septic Treatment Systems**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Health:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	23,094	23,094	23,094			
<b>Fund Balance at End of Year</b>	<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, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 43,000	\$ 34,355	\$ 34,355	\$ -	\$ 34,355	\$ -
<b>Total Revenues</b>	<b>43,000</b>	<b>34,355</b>	<b>34,355</b>	<b>-</b>	<b>34,355</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Material and Supplies	5,000	5,000	-	-	-	5,000
Equipment	-	7,000	5,269	-	5,269	1,731
Other	4,000	4,000	-	-	-	4,000
<b>Total Expenditures</b>	<b>9,000</b>	<b>16,000</b>	<b>5,269</b>	<b>-</b>	<b>5,269</b>	<b>10,731</b>
Excess of Revenues Over Expenditures	34,000	18,355	29,086	<u>\$ -</u>	<u>\$ 29,086</u>	<u>\$ 10,731</u>
Fund Balance at Beginning of Year	173,996	173,996	173,996			
<b>Fund Balance at End of Year</b>	<b><u>\$ 207,996</u></b>	<b><u>\$ 192,351</u></b>	<b><u>\$ 203,082</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Tax Increment Financing**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Miscellaneous Revenue	\$ 61,000	\$ 59,546	\$ 59,546	\$ -	\$ 59,546	\$ -
<b>Total Revenues</b>	<b>61,000</b>	<b>59,546</b>	<b>59,546</b>	<b>-</b>	<b>59,546</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Other	60,705	58,344	57,575	-	57,575	769
<b>Total Expenditures</b>	<b>60,705</b>	<b>58,344</b>	<b>57,575</b>	<b>-</b>	<b>57,575</b>	<b>769</b>
Excess of Revenues Over Expenditures	295	1,202	1,971	<u>\$ -</u>	<u>\$ 1,971</u>	<u>\$ 769</u>
Fund Balance at Beginning of Year	95,471	95,471	95,471			
<b>Fund Balance at End of Year</b>	<b>\$ 95,766</b>	<b>\$ 96,673</b>	<b>\$ 97,442</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Veteran's Court*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 100,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
Miscellaneous Revenue	-	-	194	-	194	194
<b>Total Revenues</b>	<b>100,000</b>	<b>30,000</b>	<b>30,194</b>	<b>-</b>	<b>30,194</b>	<b>194</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	67,500	57,500	54,125	-	54,125	3,375
Fringe Benefits	12,505	12,505	8,331	-	8,331	4,174
Material and Supplies	500	500	-	-	-	500
Contractual Services	10,000	-	-	-	-	-
Other	8,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>98,505</b>	<b>70,505</b>	<b>62,456</b>	<b>-</b>	<b>62,456</b>	<b>8,049</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,495	(40,505)	(32,262)	<u>\$ -</u>	<u>\$ (32,262)</u>	<u>\$ 8,243</u>
Fund Balance at Beginning of Year	50,443	50,443	50,443			
<b>Fund Balance at End of Year</b>	<b>\$ 51,938</b>	<b>\$ 9,938</b>	<b>\$ 18,181</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Case Management Special Project*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 48,000	\$ 38,348	\$ 38,348	\$ -	\$ 38,348	\$ -
<b>Total Revenues</b>	<b>48,000</b>	<b>38,348</b>	<b>38,348</b>	<b>-</b>	<b>38,348</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Material and Supplies	50,000	50,000	-	-	-	50,000
Equipment	20,000	20,000	-	-	-	20,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	9,000	9,000	15	-	15	8,985
<b>Total Expenditures</b>	<b>81,000</b>	<b>81,000</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>80,985</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,000)	(42,652)	38,333	<u>\$ -</u>	<u>\$ 38,333</u>	<u>\$ 80,985</u>
Fund Balance at Beginning of Year	402,280	402,280	402,280			
<b>Fund Balance at End of Year</b>	<b>\$ 369,280</b>	<b>\$ 359,628</b>	<b>\$ 440,613</b>			

**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, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 455,943	\$ 475,812	\$ 475,812	\$ -	\$ 475,812	\$ -
Intergovernmental Revenue	68,933	134,788	134,788	-	134,788	-
Miscellaneous Revenue	250	-	1,706	-	1,706	1,706
<b>Total Revenues</b>	<b>525,126</b>	<b>610,600</b>	<b>612,306</b>	<b>-</b>	<b>612,306</b>	<b>1,706</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	451,100	466,100	300,274	-	300,274	165,826
Fringe Benefits	168,000	168,000	103,345	-	103,345	64,655
Equipment	50,000	45,000	33,735	-	33,735	11,265
Other	8,800	13,800	8,520	-	8,520	5,280
<b>Total Expenditures</b>	<b>677,900</b>	<b>692,900</b>	<b>445,874</b>	<b>-</b>	<b>445,874</b>	<b>247,026</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,774)	(82,300)	166,432	-	166,432	248,732
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	15,000	15,000	-	15,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(152,774)	(67,300)	181,432	<b>\$ -</b>	<b>\$ 181,432</b>	<b>\$ 248,732</b>
Fund Balance at Beginning of Year	1,500,314	1,500,314	1,500,314			
<b>Fund Balance at End of Year</b>	<b>\$ 1,347,540</b>	<b>\$ 1,433,014</b>	<b>\$ 1,681,746</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Mental Health Court**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
Miscellaneous Revenue	-	-	126	-	126	126
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>20,126</b>	<b>-</b>	<b>20,126</b>	<b>126</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	10,000	16,152	16,148	-	16,148	4
Fringe Benefits	8,350	6,864	6,549	-	6,549	315
<b>Total Expenditures</b>	<b>18,350</b>	<b>23,016</b>	<b>22,697</b>	<b>-</b>	<b>22,697</b>	<b>319</b>
Excess (Deficiency) of Revenues			.			
Over (Under) Expenditures	1,650	(3,016)	(2,571)	<b>\$ -</b>	<b>\$ (2,571)</b>	<b>\$ 445</b>
Fund Balance at Beginning of Year	22,888	22,888	22,888			
<b>Fund Balance at End of Year</b>	<b>\$ 24,538</b>	<b>\$ 19,872</b>	<b>\$ 20,317</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*LCCCW Assessment Grant*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	49,994	49,994	49,994			
<b>Fund Balance at End of Year</b>	<u>\$ 49,994</u>	<u>\$ 49,994</u>	<u>\$ 49,994</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Sheriff Continuing Professional Training**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
Public Safety:	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	406	406	406			
<b>Fund Balance at End of Year</b>	<u>\$ 406</u>	<u>\$ 406</u>	<u>\$ 406</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Law Enforcement**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Fines and Forfeitures	\$ -	\$ 98,607	\$ 98,607	\$ -	98,607	-
<b>Total Revenues</b>	<u>-</u>	<u>98,607</u>	<u>98,607</u>	<u>-</u>	<u>98,607</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Contractual Services	-	3,450	2,220	-	2,220	1,230
<b>Total Expenditures</b>	<u>-</u>	<u>3,450</u>	<u>2,220</u>	<u>-</u>	<u>2,220</u>	<u>1,230</u>
Excess of Revenues Over Expenditures	-	95,157	96,387	<u>\$ -</u>	<u>\$ 96,387</u>	<u>\$ 1,230</u>
Fund Balance at Beginning of Year	69,981	69,981	69,981			
<b>Fund Balance at End of Year</b>	<u>\$ 69,981</u>	<u>\$ 165,138</u>	<u>\$ 166,368</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, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 71,329	\$ 71,329	\$ -	\$ 71,329	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>71,329</b>	<b>71,329</b>	<b>-</b>	<b>71,329</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Material and Supplies	-	47,577	37,364	6,517	43,881	3,696
Equipment	-	42,841	42,802	-	42,802	39
<b>Total Expenditures</b>	<b>-</b>	<b>90,418</b>	<b>80,166</b>	<b>6,517</b>	<b>86,683</b>	<b>3,735</b>
(Deficiency) of Revenues (Under) Expenditures	-	(19,089)	(8,837)	(6,517)	(15,354)	3,735
<b>Other Financing Sources (Uses)</b>						
Advances In	-	58,008	58,008	-	58,008	-
Advances Out	-	(32,410)	(32,410)	-	(32,410)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>25,598</b>	<b>25,598</b>	<b>-</b>	<b>25,598</b>	<b>-</b>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	-	6,509	16,761	<b>(6,517)</b>	<b>10,244</b>	<b>3,735</b>
Fund Balance at Beginning of Year	32,410	32,410	32,410			
<b>Fund Balance at End of Year</b>	<b>\$ 32,410</b>	<b>\$ 38,919</b>	<b>\$ 49,171</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Elections Infrastructure Security Assessment Grant**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 290,999	\$ 290,999	\$ -	\$ 290,999	\$ -
Interest Income	-	645	645	-	645	-
<b>Total Revenues</b>	<b>-</b>	<b>291,644</b>	<b>291,644</b>	<b>-</b>	<b>291,644</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	45,424	45,424	-	45,424	-
Fringe Benefits	-	7,018	7,018	-	7,018	-
Material and Supplies	-	43,294	43,268	-	43,268	26
Equipment	-	141,403	117,594	-	117,594	23,809
Contractual Services	35,000	41,450	41,450	-	41,450	-
Other	-	48,788	48,354	-	48,354	434
<b>Total Expenditures</b>	<b>35,000</b>	<b>327,377</b>	<b>303,108</b>	<b>-</b>	<b>303,108</b>	<b>24,269</b>
(Deficiency) of Revenues (Under) Expenditures	(35,000)	(35,733)	(11,464)	\$ -	\$ (11,464)	\$ 24,269
Fund Balance at Beginning of Year	35,859	35,859	35,859			
<b>Fund Balance at End of Year</b>	<b>\$ 859</b>	<b>\$ 126</b>	<b>\$ 24,395</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Local Law Enforcement**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	18,800	18,229	-	18,229	571
Fringe Benefits	-	3,300	2,615	-	2,615	685
Material and Supplies	-	200	131	-	131	69
Contractual Services	-	100	-	-	-	100
<b>Total Expenditures</b>	-	<b>22,400</b>	<b>20,975</b>	-	<b>20,975</b>	<b>1,425</b>
(Deficiency) of Revenues						
(Under) Expenditures	-	(22,400)	(20,975)	-	(20,975)	1,425
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,000	1,000	-	1,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(21,400)	(19,975)	<u>\$ -</u>	<u>\$ (19,975)</u>	<u>\$ 1,425</u>
Fund Balance at Beginning of Year	34,630	34,630	34,630			
<b>Fund Balance at End of Year</b>	<u>\$ 34,630</u>	<u>\$ 13,230</u>	<u>\$ 14,655</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Local Emergency Planning Commission**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Interest Income	\$ -	\$ 830	\$ 830	\$ -	\$ 830	\$ -
Miscellaneous Revenue	-	78,519	78,519	-	78,519	-
<b>Total Revenues</b>	<b>-</b>	<b>79,349</b>	<b>79,349</b>	<b>-</b>	<b>79,349</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Equipment	-	18,568	6,043	-	6,043	12,525
Contractual Services	-	2,887	2,654	-	2,654	233
Fees	-	8,300	3,624	-	3,624	4,676
Other	-	86,406	7,722	5,645	13,367	73,039
<b>Total Expenditures</b>	<b>-</b>	<b>116,161</b>	<b>20,043</b>	<b>5,645</b>	<b>25,688</b>	<b>90,473</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(36,812)	59,306	<u>\$ (5,645)</u>	<u>\$ 53,661</u>	<u>\$ 90,473</u>
Fund Balance at Beginning of Year	269,560	269,560	269,560			
<b>Fund Balance at End of Year</b>	<u><b>\$ 269,560</b></u>	<u><b>\$ 232,748</b></u>	<u><b>\$ 328,866</b></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Hotel/Motel Tax**  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Hotel/Lodging Tax	\$ 715,000	\$ 433,904	\$ 433,904	\$ -	\$ 433,904	\$ -
Miscellaneous Revenue	-	-	610	-	610	610
<b>Total Revenues</b>	<b>715,000</b>	<b>433,904</b>	<b>434,514</b>	<b>-</b>	<b>434,514</b>	<b>610</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	90,000	85,300	35,257	-	35,257	50,043
Fringe Benefits	36,450	46,150	31,743	-	31,743	14,407
Material and Supplies	34,000	30,000	13,018	-	13,018	16,982
Equipment	8,000	6,000	3,433	1,284	4,717	1,283
Contractual Services	246,571	232,919	70,242	37,995	108,237	124,682
Other	169,980	325,239	203,546	48,515	252,061	73,178
<b>Total Expenditures</b>	<b>585,001</b>	<b>725,608</b>	<b>357,239</b>	<b>87,794</b>	<b>445,033</b>	<b>280,575</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	129,999	(291,704)	77,275	(87,794)	(10,519)	281,185
<b>Other Financing Sources (Uses)</b>						
Transfers In	150,000	5,000	5,000	-	5,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	279,999	(286,704)	82,275	<b>(87,794)</b>	<b>(5,519)</b>	<b>281,185</b>
Fund Balance at Beginning of Year, Restated	1,006,543	1,006,543	1,006,543			
<b>Fund Balance at End of Year</b>	<b>\$ 1,286,542</b>	<b>\$ 719,839</b>	<b>\$ 1,088,818</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Coroner's Laboratory*  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ -	\$ 1,275	\$ 1,275	\$ -	\$ 1,275	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>1,275</u>	<u>1,275</u>	<u>-</u>	<u>1,275</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	1,275	1,275	<u>\$ -</u>	<u>\$ 1,275</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ 1,275</u>	<u>\$ 1,275</u>			

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Local Coronavirus Relief Fund**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 16,647,886	\$ 16,647,886	\$ -	\$ 16,647,886	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>16,647,886</b>	<b>16,647,886</b>	<b>-</b>	<b>16,647,886</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	10,682,878	10,682,090	-	10,682,090	788
Fringe Benefits	-	2,250,818	2,247,468	-	2,247,468	3,350
Material and Supplies	-	173,904	173,904	-	173,904	-
Equipment	-	596,966	502,465	-	502,465	94,501
Contractual Services	-	144,747	120,541	18,405	138,946	5,801
Capital Outlay	-	796,094	409,023	387,071	796,094	-
Other	-	2,002,479	1,904,543	-	1,904,543	97,936
<b>Total Expenditures</b>	<b>-</b>	<b>16,647,886</b>	<b>16,040,034</b>	<b>405,476</b>	<b>16,445,510</b>	<b>202,376</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	607,852	<u>\$ (405,476)</u>	<u>\$ 202,376</u>	<u>\$ 202,376</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 607,852</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, 2020

	<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>
<b>Revenues</b>						
Charges for Services	\$ 1,750,000	\$ 2,016,947	\$ 2,016,947	\$ -	\$ 2,016,947	\$ -
Miscellaneous Revenue	-	3,803	11,803	-	11,803	8,000
<b>Total Revenues</b>	<b><u>1,750,000</u></b>	<b><u>2,020,750</u></b>	<b><u>2,028,750</u></b>	<b><u>-</u></b>	<b><u>2,028,750</u></b>	<b><u>8,000</u></b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	844,600	843,100	709,075	-	709,075	134,025
Fringe Benefits	609,079	648,079	440,900	-	440,900	207,179
Material and Supplies	35,612	35,500	22,462	6,511	28,973	6,527
Equipment	22,500	21,000	1,388	-	1,388	19,612
Contractual Services	139,150	139,100	90,894	2,100	92,994	46,106
Fees	2,500	2,500	-	-	-	2,500
Other	43,000	43,000	18,529	3,185	21,714	21,286
<b>Total Expenditures</b>	<b><u>1,696,441</u></b>	<b><u>1,732,279</u></b>	<b><u>1,283,248</u></b>	<b><u>11,796</u></b>	<b><u>1,295,044</u></b>	<b><u>437,235</u></b>
Excess of Revenues Over Expenditures	53,559	288,471	745,502	(11,796)	733,706	445,235
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	37,500	37,500	-	37,500	-
Excess of Revenues and Other Financing Sources Over Expenditures	53,559	325,971	783,002	<b><u>(11,796)</u></b>	<b><u>771,206</u></b>	<b><u>445,235</u></b>
Fund Balance at Beginning of Year	<u>2,790,094</u>	<u>2,790,094</u>	<u>2,790,094</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 2,843,653</u></b>	<b><u>\$ 3,116,065</u></b>	<b><u>\$ 3,573,096</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Recorder's Equipment**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 144,000	\$ 207,343	\$ 207,343	\$ -	\$ 207,343	\$ -
<b>Total Revenues</b>	<b>144,000</b>	<b>207,343</b>	<b>207,343</b>	<b>-</b>	<b>207,343</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Material and Supplies	9,500	14,500	2,455	-	2,455	12,045
Equipment	45,000	45,000	19,822	-	19,822	25,178
Contractual Services	77,387	125,387	107,746	-	107,746	17,641
Other	20,000	20,000	11,100	-	11,100	8,900
<b>Total Expenditures</b>	<b>151,887</b>	<b>204,887</b>	<b>141,123</b>	<b>-</b>	<b>141,123</b>	<b>63,764</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,887)	2,456	66,220	<u>\$ -</u>	<u>\$ 66,220</u>	<u>\$ 63,764</u>
Fund Balance at Beginning of Year	270,758	270,758	270,758			
<b>Fund Balance at End of Year</b>	<b><u>\$ 262,871</u></b>	<b><u>\$ 273,214</u></b>	<b><u>\$ 336,978</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Debt Service Fund**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Property Taxes	\$ 1,910,183	\$ 1,995,884	\$ 1,995,884	\$ -	\$ 1,995,884	\$ -
Special Assessments	380,000	231,419	231,419	-	231,419	-
Intergovernmental Revenue	291,515	446,136	446,136	-	446,136	-
Miscellaneous Revenue	296,854	79,851	78,414	-	78,414	(1,437)
<b>Total Revenues</b>	<b>2,878,552</b>	<b>2,753,290</b>	<b>2,751,853</b>	<b>-</b>	<b>2,751,853</b>	<b>(1,437)</b>
<b>Expenditures</b>						
General Obligation Bonds Principal Retirement	1,280,000	1,365,000	1,365,000	-	1,365,000	-
General Obligation Bonds Interest	886,787	674,550	674,550	-	674,550	-
Special Assessment Bonds Principal Retirement	365,000	365,000	365,000	-	365,000	-
Special Assessment Bonds Interest	18,678	18,678	18,678	-	18,678	-
Sales Tax Bonds Principal Retirement	375,000	375,000	375,000	-	375,000	-
Sales Tax Bonds Interest	165,475	-	-	-	-	-
Manuscript Debt Principal Retirement	235,000	4,170,000	4,170,000	-	4,170,000	-
Manuscript Debt Interest	155,200	239,988	239,988	-	239,988	-
Note Principal Retirement	-	19,470,000	19,470,000	-	19,470,000	-
Note Interest	-	1,592,097	1,592,097	-	1,592,097	-
Debt Issuance Costs	-	770,079	770,079	-	770,079	-
Other	47,000	47,945	45,446	-	45,446	2,499
Refunding Escrow	-	1,004,681	1,004,681	-	1,004,681	-
<b>Total Expenditures</b>	<b>3,528,140</b>	<b>30,093,018</b>	<b>30,090,519</b>	<b>-</b>	<b>30,090,519</b>	<b>2,499</b>
(Deficiency) of Revenues (Under) Expenditures	(649,588)	(27,339,728)	(27,338,666)	-	(27,338,666)	1,062
<b>Other Financing Sources (Uses)</b>						
Transfers In	640,475	3,586,236	3,586,236	-	3,586,236	-
Premium on Debt Issuance	-	824,193	2,628,868	-	2,628,868	(1,804,675)
Bond Proceeds	-	4,005,000	24,955,000	-	24,955,000	(20,950,000)
Note Proceeds	-	585,000	684,100	-	684,100	(99,100)
<b>Total Other Financing Sources (Uses)</b>	<b>640,475</b>	<b>9,000,429</b>	<b>31,854,204</b>	<b>-</b>	<b>31,854,204</b>	<b>(22,853,775)</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(9,113)	(18,339,299)	4,515,538	<u>\$ -</u>	<u>\$ 4,515,538</u>	<u>\$ (22,852,713)</u>
Fund Balance at Beginning of Year	2,332,510	2,332,510	2,332,510			
<b>Fund Balance at End of Year</b>	<b>\$ 2,323,397</b>	<b>\$ (16,006,789)</b>	<b>\$ 6,848,048</b>			

## Capital Projects Fund

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

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Construction Projects**  
For the Year Ended December 31, 2020

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	\$ 4,183,311	\$ 5,038,105	\$ 5,038,105	\$ -	\$ 5,038,105	\$ -
Miscellaneous Revenue	-	5,115	6,552	-	6,552	1,437
<b>Total Revenues</b>	<b>4,183,311</b>	<b>5,043,220</b>	<b>5,044,657</b>	<b>-</b>	<b>5,044,657</b>	<b>1,437</b>
<b>Expenditures</b>						
Capital Outlay:						
Courthouse	8,250	20,500	6,250	14,250	20,500	-
Job and Family Services	64,713	64,115	63,875	-	63,875	240
Burns Road Facility	-	15,750	15,750	-	15,750	-
District Health Building	423,863	663,468	545,061	118,277	663,338	130
911 System	780,757	1,821,180	825,319	480,058	1,305,377	515,803
Court Info Tech	956,029	1,081,022	351,753	729,269	1,081,022	-
Jail	454,350	468,990	468,990	-	468,990	-
Telecom Improvements	325,108	352,490	174,850	150,219	325,069	27,421
Parking Deck Construction	3,185,161	3,355,833	2,425,645	872,344	3,297,989	57,844
Engineer Garage Improvements	-	1,100,000	842,645	105,475	948,120	151,880
Project Apple Pie	-	71,225	71,225	-	71,225	-
Various Capital Improvements	82,260	467,687	117,630	251,703	369,333	98,354
OPWC Projects	2,723,818	556,689	556,689	-	556,689	-
ODOT Federal & State Awards	1,459,493	2,481,416	2,481,416	-	2,481,416	-
Note Retirement	-	19,906,000	19,860,000	-	19,860,000	46,000
Issuance Costs	-	18,097	18,097	-	18,097	-
<b>Total Expenditures</b>	<b>10,463,802</b>	<b>32,444,462</b>	<b>28,825,195</b>	<b>2,721,595</b>	<b>31,546,790</b>	<b>897,672</b>
(Deficiency) of Revenues						
(Under) Expenditures	(6,280,491)	(27,401,242)	(23,780,538)	(2,721,595)	(26,502,133)	899,109
<b>Other Financing Sources (Uses)</b>						
Transfers Out	-	(2,500,000)	(2,500,000)	-	(2,500,000)	-
Advances In	-	1,050,000	1,050,000	-	1,050,000	-
Advances Out	-	(6,417,938)	(6,417,938)	-	(6,417,938)	-
Premium on Debt Issuance	-	15,202	15,202	-	15,202	-
Bond Proceeds	-	4,450,000	4,450,000	-	4,450,000	-
Note Proceeds	-	20,630,000	22,720,900	-	22,720,900	(2,090,900)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>17,227,264</b>	<b>19,318,164</b>	<b>-</b>	<b>19,318,164</b>	<b>(2,090,900)</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(6,280,491)	(10,173,978)	(4,462,374)	<u>\$ (2,721,595)</u>	<u>\$ (7,183,969)</u>	<u>\$ (1,191,791)</u>
Fund Balance at Beginning of Year	20,608,502	20,608,502	20,608,502			
<b>Fund Balance at End of Year</b>	<b>\$ 14,328,011</b>	<b>\$ 10,434,524</b>	<b>\$ 16,146,128</b>			

## Proprietary Funds

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

### Enterprise Funds

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

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

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

### Internal Service Funds

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

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

**Lorain County, Ohio**  
Combining Statement of Net Position  
Internal Service Funds  
As of December 31, 2020

	<b>Internal Service</b>	<b>Workers' Compensation Reserve</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 24,799,846	\$ 5,370,594	\$ 30,170,440
Receivables, Net of Allowance	600,743	-	600,743
Prepays	-	311,443	311,443
Total Current Assets	25,400,589	5,682,037	31,082,626
 Total Assets	 \$ 25,400,589	 \$ 5,682,037	 \$ 31,082,626
<b>LIABILITIES</b>			
Current Liabilities:			
Payables	\$ 4,431,267	\$ 2,358	\$ 4,433,625
Total Liabilities	4,431,267	2,358	4,433,625
<b>NET POSITION</b>			
Unrestricted	20,969,322	5,679,679	26,649,001
Total Net Position	20,969,322	5,679,679	26,649,001
Total Liabilities and Net Position	\$ 25,400,589	\$ 5,682,037	\$ 31,082,626

**Lorain County, Ohio**  
Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2020

	<b>Internal Service</b>	<b>Workers' Compensation Reserve</b>	<b>Total</b>
Operating Revenues:			
Charges for Services	\$ 41,510,926	\$ -	\$ 41,510,926
Miscellaneous Revenue	2,693	29,598	32,291
	<u>41,513,619</u>	<u>29,598</u>	<u>41,543,217</u>
Operating Expenses:			
Contract Services	1,744,960	43,000	1,787,960
Personal Services	51,445	65,963	117,408
Fringe Benefits	4,903	19,870	24,773
Claims Expense	34,637,597	327	34,637,924
Materials and Supplies	604	-	604
Other Expense	29,171	7,227	36,398
Total Operating Expenses	<u>36,468,680</u>	<u>136,387</u>	<u>36,605,067</u>
Operating Income/(Loss)	<u>5,044,939</u>	<u>(106,789)</u>	<u>4,938,150</u>
Non-Operating Revenues (Expense)			
Intergovernmental	17,064	-	17,064
	<u>17,064</u>	<u>-</u>	<u>17,064</u>
Income (Loss) Before Transfers	5,062,003	(106,789)	4,955,214
Transfers In	5,631	2,500	8,131
	<u>5,631</u>	<u>2,500</u>	<u>8,131</u>
Change in Net Position	5,067,634	(104,289)	4,963,345
Net Position at Beginning of Year	<u>15,901,688</u>	<u>5,783,968</u>	<u>21,685,656</u>
Net Position at End of Year	<u>\$ 20,969,322</u>	<u>\$ 5,679,679</u>	<u>\$ 26,649,001</u>

**Lorain County, Ohio**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2020

	<b>Internal Service</b>	<b>Workers' Compensation Reserve</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$ 41,039,089	\$ -	\$ 41,039,089
Cash Paid for Supplies and Contractual Services	(1,356,120)	(43,000)	(1,399,120)
Cash Paid for Claims	(34,804,325)	(331,243)	(35,135,568)
Cash Paid to Employees	(68,471)	(86,908)	(155,379)
Other Receipts	573	29,598	30,171
Other Cash Payments	(29,171)	(7,227)	(36,398)
Net Cash Provided by Operating Activities	4,781,575	(438,780)	4,342,795
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers In	5,631	2,500	8,131
Net Increase in Cash	4,787,206	(436,280)	4,350,926
Cash and Cash Equivalents, January 1, 2020	20,012,640	5,806,874	25,819,514
Cash and Cash Equivalents, December 31, 2020	\$ 24,799,846	\$ 5,370,594	\$ 30,170,440

Reconciliation of Operating Income to Net Cash Provided  
by Operating Activities

	<b>Internal Service</b>	<b>Workers' Compensation Reserve</b>	<b>Total</b>
Operating Income	\$ 5,044,939	\$ (106,789)	\$ 4,938,150
<b>(Increase) Decrease in Operating Assets:</b>			
Accounts Receivable	(473,957)	-	(473,957)
Prepays	-	(311,443)	(311,443)
<b>Increase (Decrease) in Operating Liabilities:</b>			
Payables	222,238	(20,548)	201,690
Due to Other Funds	(11,645)	-	(11,645)
Total Adjustments	(263,364)	(331,991)	(595,355)
Net Cash Provided by Operating Activities	\$ 4,781,575	\$ (438,780)	\$ 4,342,795



## Lorain County, Ohio Custodial Funds

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These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's custodial funds:

**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.

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

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

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

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

**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.

**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.

**Community Based Correctional Facility** - To account for the operation of the Community Based Correctional Facility for which the County serves as fiscal agent.

**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.

**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.

**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.

**Sheriff's Inmate** - To account for the moneys held for the sheriff's inmate account.

**LCDD Group Home Residents** - To account for flow through money from Social Security on behalf of residents of the Lorain County Board of Developmental Disability Group Home.

**County Coronavirus Relief Distribution Fund** - To account for distribution of Coronavirus Aid, Relief and Economic Security (CARES) Act money to subdivisions in Lorain County.

**Lorain County, Ohio**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2020

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 12,336,217	\$ 3,062,222	\$ 574,078	\$ 158,303
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Property and Other Taxes	451,832,184	-	-	-
Special Assessments	38,288,047	-	-	-
Intergovernmental	21,963,136	-	-	-
<i>Total Assets</i>	<u>524,419,584</u>	<u>3,062,222</u>	<u>574,078</u>	<u>158,303</u>
<b>Liabilities</b>				
Local Government Taxes Payable	-	-	-	-
Due to Other Governments	72,587,400	3,062,222	574,078	-
Due to Primary Government	-	-	-	-
Accounts Payable	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>72,587,400</u>	<u>3,062,222</u>	<u>574,078</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes not Levied to Finance Current Year Operations	417,719,597	-	-	-
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 34,112,587</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,303</u>

HB562	Sex Offender Registration	West Shore Commuter Rail	Children and Family First Council	Community Based Correctional Facility	Board of Health
\$ 1,531	\$ -	\$ 8,724	\$ 305,206	\$ 1,154,630	\$ 4,764,700
-	-	-	-	573,249	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,531	-	8,724	305,206	1,727,879	4,764,700
-	-	-	-	-	-
1,531	-	-	-	-	-
-	-	-	25,000	-	-
-	-	-	-	-	49,084
-	-	-	-	-	-
1,531	-	-	25,000	-	49,084
-	-	-	-	-	-
\$ -	\$ -	\$ 8,724	\$ 280,206	\$ 1,727,879	\$ 4,715,616

(continued)

**Lorain County, Ohio**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2020

	Soil and Water	Undivided Government	Courts	Sheriff
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 139,644	\$ 524	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	4,719,003	158,320
Receivables:	-	-	-	-
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	-	10,842,382	-	-
<i>Total Assets</i>	<u>139,644</u>	<u>10,842,906</u>	<u>4,719,003</u>	<u>158,320</u>
<b>Liabilities</b>				
Local Government Taxes Payable	-	927	-	-
Due to Other Governments	-	10,841,979	4,719,003	158,320
Due to Primary Government	-	-	-	-
Accounts Payable	10,803	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>10,803</u>	<u>10,842,906</u>	<u>4,719,003</u>	<u>158,320</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes not Levied to Finance Current Year Operations	-	-	-	-
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 128,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Alimony and Child Support	Sheriff's Inmate	LCDD Group Home Residents	County		Total
			Coronavirus Relief Distribution Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,505,779
250	44,734	15,382	-	-	5,510,938
-	-	-	-	-	-
-	-	-	-	-	451,832,184
-	-	-	-	-	38,288,047
-	-	-	-	-	32,805,518
250	44,734	15,382	-	-	550,942,466
-	-	-	-	-	927
250	-	9,963	-	-	91,954,746
-	-	-	-	-	25,000
-	-	-	-	-	59,887
-	44,734	5,419	-	-	50,153
250	44,734	15,382	-	-	92,090,713
-	-	-	-	-	417,719,597
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,132,156

**Lorain County, Ohio**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2020

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium
<b>Additions</b>				
Interest, Dividends, and Other Investment Income	\$ -	\$ -	\$ -	\$ -
Unclaimed Monies Received	-	-	-	-
Miscellaneous	-	-	-	-
Intergovernmental	21,963,136	-	1,748,132	-
Amounts Received as Fiscal Agent	-	-	-	-
Licenses and Permits and Fees for Other Governments	-	-	-	63,875
Fines and Forfeitures for Other Governments	-	-	-	-
Property Tax Collections for Other Governments	365,015,557	7,227,905	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-
Contributions from Individuals	-	-	-	-
Amounts Received for Others	-	-	-	-
<i>Total Additions</i>	<u>386,978,693</u>	<u>7,227,905</u>	<u>1,748,132</u>	<u>63,875</u>
<b>Deductions</b>				
Miscellaneous	-	-	-	-
Distributions as Fiscal Agent	-	-	-	-
Distributions of State Funds to Other Governments	-	-	1,786,975	-
Distributions to the State of Ohio	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	-	8,235
Fines and Forfeitures Distributions to Other Governments	-	-	-	-
Property Tax Distributions to Other Governments	380,586,338	10,318,370	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-
Distributions to Other Governments	-	-	-	-
Distributions to Individuals	-	-	-	-
Other Distributions	-	-	-	-
Amounts Paid to Others	-	-	-	-
<i>Total Deductions</i>	<u>380,586,338</u>	<u>10,318,370</u>	<u>1,786,975</u>	<u>8,235</u>
<i>Change in Net Position</i>	6,392,355	(3,090,465)	(38,843)	55,640
<i>Net Position Beginning of Year (Restated - See Note 2)</i>	<u>27,720,232</u>	<u>3,090,465</u>	<u>38,843</u>	<u>102,663</u>
<i>Net Position End of Year</i>	<u>\$ 34,112,587</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,303</u>

HB562	Sex Offender Registration	West Shore Commuter Rail	Children and Family First Council	Community Based Correctional Facility	Board of Health
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	761	-
-	-	-	-	188,756	-
-	-	-	-	-	-
-	-	-	1,060,116	4,145,782	16,880,793
713	1,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	263,241	-
<u>713</u>	<u>1,000</u>	<u>-</u>	<u>1,060,116</u>	<u>4,598,540</u>	<u>16,880,793</u>
-	-	-	-	302,456	-
-	-	-	887,084	3,624,403	17,404,370
-	-	-	-	-	-
-	-	-	-	-	-
1,531	1,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,452	-
-	-	-	-	15,093	-
-	-	-	-	-	-
<u>1,531</u>	<u>1,000</u>	<u>-</u>	<u>887,084</u>	<u>3,959,404</u>	<u>17,404,370</u>
(818)	-	-	173,032	639,136	(523,577)
<u>818</u>	<u>-</u>	<u>8,724</u>	<u>107,174</u>	<u>1,088,743</u>	<u>5,239,193</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,724</u>	<u>\$ 280,206</u>	<u>\$ 1,727,879</u>	<u>\$ 4,715,616</u>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2020

	Soil and Water	Undivided Government	Courts	Sheriff
<b>Additions</b>				
Interest, Dividends, and Other Investment Income	\$ -	\$ -	\$ 15	\$ 1,494
Unclaimed Monies Received	-	-	-	-
Miscellaneous	-	-	-	-
Intergovernmental	-	38,992,563	-	-
Amounts Received as Fiscal Agent	196,811	-	-	-
Licenses and Permits and Fees for Other Governments	-	-	51,457,245	-
Fines and Forfeitures for Other Governments	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	4,832,652
Contributions from Individuals	-	-	-	-
Amounts Received for Others	-	-	-	-
<i>Total Additions</i>	<u>196,811</u>	<u>38,992,563</u>	<u>51,457,260</u>	<u>4,834,146</u>
<b>Deductions</b>				
Miscellaneous	-	-	-	-
Distributions as Fiscal Agent	247,356	-	-	-
Distributions of State Funds to Other Governments	-	38,993,966	-	-
Distributions to the State of Ohio	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	55,953,106	-
Fines and Forfeitures Distributions to Other Governments	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	4,927,406
Distributions to Other Governments	-	-	-	-
Distributions to Individuals	-	-	-	-
Other Distributions	-	-	210,058	10,015
Amounts Paid to Others	-	-	-	-
<i>Total Deductions</i>	<u>247,356</u>	<u>38,993,966</u>	<u>56,163,164</u>	<u>4,937,421</u>
<i>Change in Net Position</i>	(50,545)	(1,403)	(4,705,904)	(103,275)
<i>Net Position Beginning of Year (Restated - See Note 2)</i>	<u>179,386</u>	<u>1,403</u>	<u>4,705,904</u>	<u>103,275</u>
<i>Net Position End of Year</i>	<u>\$ 128,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Alimony and Child Support	Sheriff's Inmate	LCDD Group Home Residents	County Coronavirus Relief Distribution Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,509
-	-	-	-	761
-	-	-	-	188,756
-	-	-	40,034,007	102,737,838
-	-	-	-	22,283,502
-	-	-	-	51,521,120
-	-	-	-	1,713
-	-	-	-	372,243,462
-	-	-	-	4,832,652
446,975	-	-	-	446,975
-	785,886	176,814	-	1,225,941
<u>446,975</u>	<u>785,886</u>	<u>176,814</u>	<u>40,034,007</u>	<u>555,484,229</u>
-	-	-	-	302,456
-	-	-	-	22,163,213
-	-	-	-	40,780,941
452,560	-	-	-	452,560
-	-	-	-	55,961,341
-	-	-	-	2,531
-	-	-	-	390,904,708
-	-	-	-	4,927,406
-	-	32,297	40,034,007	40,066,304
-	-	180,179	-	197,631
-	-	-	-	235,166
-	831,253	-	-	831,253
<u>452,560</u>	<u>831,253</u>	<u>212,476</u>	<u>40,034,007</u>	<u>556,825,510</u>
(5,585)	(45,367)	(35,662)	-	(1,341,281)
<u>5,585</u>	<u>45,367</u>	<u>35,662</u>	<u>-</u>	<u>42,473,437</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,132,156</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.

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

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 108,122,863	\$ 102,255,536	\$ 108,672,349	\$ 113,941,696	\$ 111,092,934	\$ 105,815,672	\$ 96,998,285	\$ 99,066,949	\$ 93,333,579	\$ 85,548,866
Restricted for:										
Judicial Programs and Services	-	2,988,625	2,135,239	2,289,205	2,800,526	4,687,305	5,146,929	5,366,494	5,470,914	5,174,570
Public Safety Programs and Services	-	13,323,550	11,970,108	12,001,990	12,756,289	12,513,611	13,805,602	12,230,447	15,739,040	18,053,347
Health Programs and Services	-	43,188,571	46,417,771	47,009,786	48,234,360	54,375,815	53,786,632	53,678,217	53,806,275	54,183,023
Human Service Programs and Services	-	24,833,036	29,428,680	27,204,719	38,560,908	43,647,623	43,728,244	34,431,246	32,093,456	33,943,807
Community and Economic Development and Assistance	-	4,600,020	2,127,050	2,755,617	3,089,684	2,618,259	1,126,731	1,315,181	958,194	1,143,398
Real Estate Assessment	-	5,892,144	6,091,617	4,765,767	5,414,561	5,833,500	5,734,172	6,785,323	7,713,613	8,535,781
Highways, Streets, Roads and Bridges	2,174,143	2,578,514	2,091,558	2,153,979	1,529,020	1,433,725	2,105,179	2,247,533	2,022,445	2,677,929
Justice Center	277,762	-	-	-	-	-	-	-	-	-
Sewer Projects	12,075	-	-	-	-	-	-	-	-	-
Capital Projects	500,448	3,666,232	2,420,331	2,210,523	3,194,916	3,335,710	2,333,295	3,787,630	2,189,841	8,430,993
Debt Service	-	2,731,132	3,196,033	2,767,438	2,835,919	2,435,180	2,164,158	2,489,260	2,786,122	7,151,015
Other Purposes	93,729,369	827,111	712,739	677,835	756,826	928,020	1,211,008	1,515,068	1,676,797	3,251,035
Unrestricted	30,662,693	29,504,947	27,878,992	(46,643,448)	(39,085,563)	(45,432,069)	(107,418,193)	(114,711,161)	(127,619,997)	(126,292,243)
Total Governmental Activities Net Position	\$ 235,479,353	\$ 236,389,418	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380	\$ 192,192,351	\$ 120,722,042	\$ 108,202,187	\$ 90,170,279	\$ 101,801,521
<b>Business-type Activities:</b>										
Net Investment in Capital Assets	\$ 21,375,038	\$ 22,627,900	\$ 21,096,593	\$ 18,019,401	\$ 21,333,317	\$ 20,041,604	\$ 22,048,846	\$ 26,373,007	\$ 21,692,792	\$ 22,676,939
Unrestricted (Deficit)	4,763,708	5,072,615	4,989,694	8,038,963	5,267,618	5,507,709	3,386,841	2,128,263	10,153,347	9,864,570
Total Business-type Activities Net Position	\$ 26,138,746	\$ 27,700,515	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935	\$ 25,549,313	\$ 25,435,687	\$ 28,501,270	\$ 31,846,139	\$ 32,541,509
<b>Primary Government:</b>										
Net Investment in Capital Assets	\$ 129,497,901	\$ 124,883,436	\$ 129,768,942	\$ 131,961,097	\$ 132,426,251	\$ 125,857,276	\$ 119,047,131	\$ 125,459,956	\$ 115,026,371	\$ 108,225,805
Restricted	96,693,797	104,628,935	106,591,126	103,836,859	119,173,009	131,808,748	131,141,950	123,846,399	124,456,697	142,544,898
Unrestricted	35,426,401	34,577,562	32,868,686	(38,604,485)	(33,817,945)	(39,924,360)	(104,031,352)	(112,582,898)	(117,466,650)	(116,427,673)
Total Primary Government Net Position	\$ 261,618,099	\$ 264,089,933	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315	\$ 217,741,664	\$ 146,157,729	\$ 136,703,457	\$ 122,016,418	\$ 134,343,030

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. GASB 84 was implemented in 2020; however, prior years were not updated to reflect this change.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 31,020,810	\$ 31,765,473	\$ 35,850,899	\$ 33,029,716	\$ 31,002,765	\$ 35,807,507	\$ 38,495,831	\$ 39,100,115	\$ 43,605,371	\$ 58,017,102
Judicial	19,784,105	20,293,911	19,746,040	21,268,984	20,410,622	22,525,868	21,741,133	24,501,578	27,664,870	27,517,795
Public Safety	28,659,625	25,379,907	26,526,403	27,068,208	26,955,407	31,666,302	30,297,926	34,465,200	40,245,243	29,266,237
Public Works	14,726,041	16,268,488	13,913,550	15,679,967	13,682,460	23,888,422	15,015,191	14,824,184	16,636,604	14,380,660
Health	47,985,113	38,297,554	30,665,425	26,278,715	25,028,420	21,959,238	22,247,885	20,233,785	25,939,439	23,825,198
Human Services	64,476,511	65,801,886	64,550,241	70,637,794	69,925,747	73,733,078	91,205,152	88,539,906	95,349,601	85,014,781
Economic Development & Assistance	446,951	2,551,169	1,495,348	1,754,430	1,311,000	2,105,865	2,211,969	1,600,468	1,858,937	809,287
Interest on Long-term Debt	1,366,773	1,536,567	1,210,815	1,242,572	921,083	923,014	861,307	1,403,770	1,228,242	530,210
Other	-	-	-	-	-	-	-	-	-	45,446
<b>Total Governmental Activities Expenses</b>	<b>208,465,929</b>	<b>201,894,955</b>	<b>193,958,721</b>	<b>196,960,386</b>	<b>189,237,504</b>	<b>212,609,294</b>	<b>222,076,394</b>	<b>224,663,006</b>	<b>252,528,307</b>	<b>239,460,641</b>
Business-type Activities:										
Sewer System	1,273,644	1,728,987	1,948,519	2,377,196	2,331,787	2,845,101	2,850,438	3,074,927	6,199,647	3,377,276
Lorain County Regional Airport	708,591	625,095	642,260	642,260	606,281	615,827	593,992	744,982	666,405	864,197
Lorain County Transit	1,369,986	2,123,399	1,441,738	1,386,409	1,274,368	1,749,916	1,977,269	2,467,568	2,884,237	2,879,889
<b>Total Business-type Activities Expenses</b>	<b>3,352,221</b>	<b>4,509,481</b>	<b>4,016,195</b>	<b>4,405,865</b>	<b>4,212,436</b>	<b>5,210,844</b>	<b>5,421,699</b>	<b>6,287,477</b>	<b>9,750,289</b>	<b>7,121,362</b>
<b>Total Primary Government Expenses</b>	<b>\$ 211,818,150</b>	<b>\$ 206,404,436</b>	<b>\$ 197,974,916</b>	<b>\$ 201,366,251</b>	<b>\$ 193,449,940</b>	<b>\$ 217,820,138</b>	<b>\$ 227,498,093</b>	<b>\$ 230,956,483</b>	<b>\$ 262,278,596</b>	<b>\$ 246,582,003</b>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	\$ 23,140,990	\$ 23,701,217	\$ 21,679,847	\$ 20,968,382	\$ 20,921,629	\$ 22,632,936	\$ 24,646,611	\$ 17,138,676	\$ 16,392,156	\$ 17,437,640
Judicial	5,028,033	3,857,389	3,159,429	2,711,105	2,748,544	3,132,450	2,781,060	5,684,219	6,087,930	6,336,809
Public Safety	2,524,356	2,523,568	2,336,931	1,907,824	1,983,553	2,403,714	2,178,271	3,404,402	4,802,829	2,882,881
Public works	385,515	362,811	344,532	317,419	379,158	799,025	539,614	1,147,565	1,417,009	1,264,406
Health	8,779,412	8,040,400	6,932,513	6,170,416	5,882,948	3,336,772	2,557,178	4,426,020	4,505,276	3,678,064
Human Services	2,066,439	2,193,516	2,387,342	2,684,331	2,924,711	2,571,809	2,359,246	4,382,114	3,378,216	2,355,100
Economic Development & Assistance	66,788	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
General Government:										
Legislative and Executive	542,344	723,136	364,450	988,891	1,225,813	59,760	1,288,255	1,085,390	1,515,212	18,691,363
Judicial	803,831	2,056,464	1,442,432	923,681	483,393	1,705,898	625,706	401,817	455,750	429,182
Public Safety	2,849,409	4,048,968	1,959,830	2,376,611	2,396,201	2,456,468	3,897,001	2,133,536	7,123,405	1,261,828
Public works	7,002,287	7,244,100	6,651,069	6,903,330	7,377,879	7,416,319	7,422,025	7,608,959	8,309,166	9,355,778
Health	23,742,462	15,714,840	11,452,775	9,031,640	8,053,581	9,065,978	6,657,513	8,610,292	9,441,053	8,831,173
Human Services	34,729,898	36,431,661	41,020,494	32,407,556	50,230,703	42,707,942	42,776,658	37,103,064	49,372,749	45,819,393
Economic Development & Assistance	2,641,781	1,636,472	383,591	1,916,408	2,635,372	1,569,543	-	1,306,699	1,348,943	988,981
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
General Government:										
Legislative and Executive	6,083,767	6,623,743	11,825,616	6,760,634	4,891,159	9,284,181	2,367,785	4,689,269	3,481,377	5,805,638
Public Safety	1,088,065	730,293	763,332	814,059	449,500	-	501,886	533,453	-	-
Public Works	121,475,377	115,888,578	112,704,183	96,882,287	79,526	447,525	100,598,809	99,905,475	117,631,071	125,118,236
<b>Total Governmental Activities Program Revenues</b>	<b>121,475,377</b>	<b>115,888,578</b>	<b>112,704,183</b>	<b>96,882,287</b>	<b>112,663,670</b>	<b>109,590,320</b>	<b>100,598,809</b>	<b>99,905,475</b>	<b>117,631,071</b>	<b>(continued)</b>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Business-type Activities:</b>										
Charges for Services	4,922,570	2,124,426	1,464,071	1,995,974	2,522,684	3,025,143	2,402,925	3,729,167	12,969,500	2,989,907
Sewer System	204,564	216,845	68,679	70,412	68,394	64,291	73,170	58,740	56,037	49,173
Lorain County Regional Airport	146,935	142,331	194,053	150,442	135,695	250,754	527,714	576,265	983,590	646,332
Lorain County Transit	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	50,365
Sewer System	-	-	-	-	-	-	-	-	-	499,668
Lorain County Regional Airport	-	-	-	-	-	-	-	-	-	2,991,634
Lorain County Transit	-	4,136,675	386,146	-	-	-	1,010,600	719,162	-	-
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Sewer System	64,653	36,384	44,326	97,449	-	20,598	30,635	2,805,690	-	-
Lorain County Regional Airport	109,464	782,583	-	176,400	1,006,275	36,663	893,232	57,234	1,269,266	-
Lorain County Transit	990,664	-	-	1,389,553	-	-	-	1,262,227	84,009	-
<b>Total Business-type Activities Program Revenues</b>	<b>6,438,850</b>	<b>7,439,244</b>	<b>2,157,275</b>	<b>3,880,230</b>	<b>3,733,048</b>	<b>3,397,449</b>	<b>4,938,276</b>	<b>9,208,485</b>	<b>15,362,402</b>	<b>7,227,079</b>
<b>Total Primary Government Program Revenues</b>	<b>\$ 127,914,227</b>	<b>\$ 123,327,822</b>	<b>\$ 114,861,458</b>	<b>\$ 100,762,517</b>	<b>\$ 116,396,718</b>	<b>\$ 112,987,769</b>	<b>\$ 105,537,085</b>	<b>\$ 109,115,960</b>	<b>\$ 132,993,473</b>	<b>\$ 132,345,315</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(86,990,552)	(86,006,377)	(81,254,538)	(100,078,099)	(76,573,834)	(103,018,974)	(121,477,585)	(124,763,531)	(134,897,236)	(114,342,405)
Business-type Activities	3,086,629	2,929,763	(1,858,920)	(525,635)	(479,388)	(1,813,395)	(483,423)	2,921,008	5,612,113	105,717
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>\$ (83,903,923)</b>	<b>\$ (83,076,614)</b>	<b>\$ (83,113,458)</b>	<b>\$ (100,603,734)</b>	<b>\$ (77,053,222)</b>	<b>\$ (104,832,369)</b>	<b>\$ (121,961,008)</b>	<b>\$ (121,842,523)</b>	<b>\$ (129,285,123)</b>	<b>\$ (114,236,688)</b>

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,188	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 56,210,949	\$ 55,216,705	\$ 58,652,647
Sales Tax	23,604,815	24,629,684	25,911,788	27,539,424	29,169,466	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191
Intergovernmental Revenue	15,217,298	11,510,109	14,082,346	12,755,408	14,386,996	14,689,085	13,889,467	8,091,615	8,629,516	8,025,146
not Restricted to Specific Programs	1,665,961	1,278,699	201,780	1,930,141	1,036,624	1,140,330	729,831	3,455,584	6,113,036	3,595,964
Investment Income	1,987,056	2,203,439	3,744,184	4,598,201	4,012,395	7,094,102	11,900,317	4,627,916	5,882,912	8,492,291
Other Income	(150,000)	(100,000)	(100,000)	(400,000)	(250,000)	(195,600)	(198,800)	303,200	(257,392)	(251,093)
Transfers	88,301,470	85,531,291	88,007,587	94,351,362	96,619,107	104,030,945	114,745,601	112,243,676	116,695,459	122,713,146
<b>Total Governmental Activities</b>	<b>\$ 179,052,939</b>	<b>\$ 176,167,942</b>	<b>\$ 176,214,394</b>	<b>\$ 176,167,942</b>	<b>\$ 176,167,942</b>	<b>\$ 176,167,942</b>	<b>\$ 176,167,942</b>	<b>\$ 176,167,942</b>	<b>\$ 176,167,942</b>	<b>\$ 176,167,942</b>
Business-type Activities:										
Intergovernmental Revenue	-	-	-	-	101,597	97,580	-	-	-	-
not Restricted to Specific Programs	10,165	64,560	144,692	325,786	670,362	468,593	459,094	447,775	279,685	338,563
Other Income	150,000	100,000	100,000	400,000	250,000	195,600	198,800	(303,200)	257,392	251,093
Transfers/Capital Contribution	160,165	164,560	244,692	725,786	1,021,959	761,773	657,894	144,575	537,077	589,656
<b>Total Business-type Activities</b>	<b>\$ 270,330</b>	<b>\$ 329,120</b>	<b>\$ 589,384</b>	<b>\$ 1,447,172</b>	<b>\$ 2,143,816</b>	<b>\$ 1,655,573</b>	<b>\$ 1,655,573</b>	<b>\$ 1,655,573</b>	<b>\$ 1,655,573</b>	<b>\$ 1,655,573</b>
<b>Total Primary Government</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>	<b>\$ 181,385,269</b>
<b>Change in Net Position</b>										
Governmental Activities	1,310,918	(475,086)	6,753,049	(5,726,737)	20,045,273	1,011,971	(6,731,984)	(12,519,855)	(18,201,777)	8,370,741
Business-type Activities	3,246,794	3,094,323	(1,614,228)	200,151	542,571	(1,051,622)	174,471	3,065,583	6,149,190	695,373
<b>Total Primary Government Change in Net Position</b>	<b>\$ 4,557,712</b>	<b>\$ 2,619,237</b>	<b>\$ 5,138,821</b>	<b>\$ (5,526,586)</b>	<b>\$ 20,587,844</b>	<b>\$ (39,651)</b>	<b>\$ (6,557,513)</b>	<b>\$ (9,454,272)</b>	<b>\$ (12,052,587)</b>	<b>\$ 9,066,114</b>

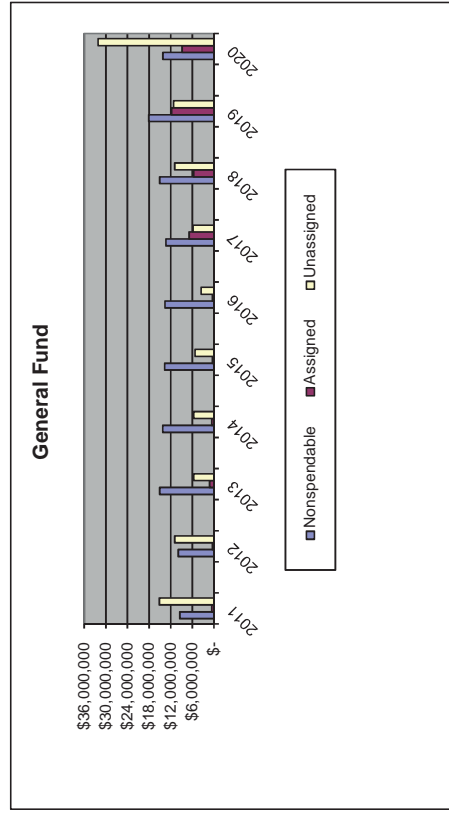
**Source:** Lorain County Financial Statements

**Notes:** The County implemented GASB 68 in fiscal year 2015. Information is unavailable to restate prior year amounts. The County restated for grants receivable and implemented GASB 75 in fiscal year 2018. Information is unavailable to restate current and prior year amounts. The County restated for fund classifications in fiscal year 2019. Information is unavailable to restate current and prior year amounts. The County restated for GASB 84 in fiscal year 2020. 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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Nonspendable	\$ 9,473,613	\$ 9,906,178	\$ 15,047,653	\$ 14,199,577	\$ 13,681,710	\$ 13,596,132	\$ 13,375,541	\$ 15,024,029	\$ 18,075,500	\$ 14,182,531
Assigned	634,441	483,766	1,198,153	611,743	414,491	455,987	6,905,088	5,696,540	11,762,318	8,835,030
Unassigned	15,180,966	10,873,354	5,588,051	5,604,980	5,290,935	3,560,709	5,852,057	10,867,651	11,155,068	32,158,987
<b>Total General Fund</b>	<b>25,289,020</b>	<b>21,263,298</b>	<b>21,833,857</b>	<b>20,416,300</b>	<b>19,387,136</b>	<b>17,612,828</b>	<b>26,132,686</b>	<b>31,588,220</b>	<b>40,992,886</b>	<b>55,176,548</b>
<b>All Other Governmental Funds</b>										
Nonspendable	1,612,933	1,578,844	1,139,754	1,123,748	1,332,658	949,212	1,224,482	1,300,288	1,615,361	1,781,748
Restricted	92,044,343	89,236,037	89,996,284	93,138,692	99,983,819	110,813,952	118,692,988	116,642,859	119,196,134	137,250,285
Committed	2,689,115	2,905,972	1,814,945	917,079	314,341	239,927	243,326	319,819	640,595	299,965
Assigned	-	-	32,517	42,678	41,583	-	-	-	-	-
Unassigned (Deficit)	(15,122,484)	(9,464,709)	(11,214,986)	(14,206,223)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)	(3,173,356)	(403,894)
<b>Total All Other Governmental Funds</b>	<b>81,223,907</b>	<b>84,256,144</b>	<b>81,768,514</b>	<b>81,015,974</b>	<b>86,125,517</b>	<b>94,745,633</b>	<b>101,976,852</b>	<b>111,121,548</b>	<b>118,278,734</b>	<b>138,928,104</b>
<b>Total Governmental Funds</b>	<b>\$ 106,512,927</b>	<b>\$ 105,519,442</b>	<b>\$ 103,602,371</b>	<b>\$ 101,432,274</b>	<b>\$ 105,512,653</b>	<b>\$ 112,358,461</b>	<b>\$ 128,109,538</b>	<b>\$ 142,709,768</b>	<b>\$ 159,271,620</b>	<b>\$ 194,104,652</b>



Source: Lorain County Financial Statements

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Property Taxes	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,108	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 53,721,476	\$ 55,135,000	\$ 58,594,295
Sales Tax	23,604,815	24,629,684	25,911,788	27,539,424	29,169,467	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191
Charges for Services	17,621,682	17,532,175	16,629,886	17,731,776	16,933,115	15,469,143	14,586,444	16,849,935	16,036,305	14,349,937
Licenses, Permits and Fees	13,335,567	13,548,467	13,275,478	13,488,831	14,164,096	15,368,782	15,799,242	16,124,348	17,298,046	17,331,819
Fines and Forfeitures	1,870,842	1,918,198	1,818,141	1,550,870	1,703,590	2,417,620	1,970,059	2,078,292	3,207,876	2,204,334
Special Assessments	519,326	590,850	354,880	578,233	567,897	421,715	251,775	253,913	253,527	248,069
Intergovernmental Revenue	93,762,624	90,736,566	86,391,570	87,119,105	84,511,344	86,687,910	85,744,693	81,795,549	89,853,484	100,058,355
Interest Income	1,665,961	1,278,699	201,780	1,930,141	1,290,551	1,834,129	1,834,831	3,505,678	6,166,810	3,616,587
Miscellaneous Revenue	3,388,053	3,229,156	5,466,796	6,337,200	5,299,537	7,442,330	5,667,749	3,422,477	5,882,912	8,492,291
<b>Total Revenues</b>	<b>201,745,210</b>	<b>199,473,155</b>	<b>194,217,808</b>	<b>204,203,688</b>	<b>201,903,223</b>	<b>210,490,657</b>	<b>214,279,579</b>	<b>217,306,080</b>	<b>234,944,642</b>	<b>249,093,878</b>
<b>Expenditures</b>										
General Government:										
Legislative and Executive	27,887,835	29,676,996	28,784,310	31,709,484	31,010,051	32,250,342	31,362,457	33,507,655	34,973,616	54,207,122
Judicial	16,754,595	16,373,669	16,516,947	17,417,556	17,066,457	17,188,329	17,479,665	18,190,672	18,769,650	20,284,547
Public Safety	27,936,205	26,374,399	26,560,758	25,869,922	26,787,074	27,888,739	28,837,541	30,409,412	32,886,195	24,829,337
Public Works	8,100,822	7,994,006	9,053,633	9,062,234	8,915,585	11,283,584	9,200,458	9,559,053	12,303,079	10,656,000
Health	47,467,667	39,385,930	31,769,676	27,020,248	25,393,800	22,183,294	22,453,416	25,208,663	25,846,477	23,652,188
Human Services	66,813,385	68,765,829	70,196,844	76,019,019	77,213,537	75,888,660	76,910,740	84,970,573	88,284,690	83,305,073
Economic Development & Assistance	472,661	2,565,388	1,639,266	1,939,132	1,397,157	2,219,531	2,179,076	1,628,217	1,966,571	860,540
Intergovernmental	199,430	115,010	1,277	987	804	-	-	-	-	-
Debt Service:										
Principal Paid	2,317,088	2,444,396	1,530,000	1,721,621	1,827,566	1,911,071	1,352,368	1,917,002	13,717,815	39,237,494
Interest Paid	1,362,276	1,526,555	1,232,898	1,249,312	1,155,653	1,164,692	1,075,115	1,749,645	1,831,664	3,668,370
Capital Outlay	6,597,283	6,500,673	9,189,571	14,579,075	7,284,730	11,152,664	13,453,159	11,599,627	16,030,318	8,894,111
Other	-	-	-	-	-	-	-	-	-	45,446
<b>Total Expenditures</b>	<b>205,909,247</b>	<b>201,722,851</b>	<b>196,475,180</b>	<b>206,588,590</b>	<b>198,052,414</b>	<b>203,130,906</b>	<b>204,303,995</b>	<b>218,740,519</b>	<b>246,610,075</b>	<b>269,640,228</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,164,037)</b>	<b>(2,249,696)</b>	<b>(2,257,372)</b>	<b>(2,384,902)</b>	<b>3,850,809</b>	<b>7,359,751</b>	<b>9,975,584</b>	<b>(1,434,439)</b>	<b>(11,665,433)</b>	<b>(20,546,350)</b>
<b>Other Financing Sources (Uses)</b>										
Payment to Refunded Bonds Escrow Agent	-	-	(2,344,416)	-	(2,111,463)	-	-	(12,413,339)	-	-
Transfers In	6,587,344	4,589,523	8,273,368	5,327,811	5,297,309	6,020,308	5,577,289	8,443,586	8,267,662	18,169,939
Transfers Out	(6,737,344)	(4,689,523)	(8,373,368)	(5,727,811)	(5,547,309)	(6,215,908)	(5,776,089)	(8,140,386)	(8,525,054)	(18,429,163)
Insurance Recoveries	-	-	382,706	-	-	-	-	-	-	-
Issuance of Debt	-	5,280,000	2,385,000	200,000	2,273,166	6,060	5,465,000	27,037,823	27,550,000	20,195,000
Premium (Discount) on Debt Issuance	-	-	37,088	40,940	85,901	53,621	238,113	1,037,773	390,964	2,644,070
Issuance of Bonds	-	-	-	-	-	-	-	-	-	29,405,000
<b>Total Other Financing Sources (Uses)</b>	<b>(150,000)</b>	<b>5,180,000</b>	<b>360,378</b>	<b>(159,060)</b>	<b>(2,396)</b>	<b>(135,919)</b>	<b>5,504,313</b>	<b>15,965,457</b>	<b>27,683,572</b>	<b>51,984,846</b>
<b>Net Change in Fund Balances</b>	<b>(4,314,037)</b>	<b>2,930,304</b>	<b>(1,896,994)</b>	<b>(2,543,962)</b>	<b>3,848,413</b>	<b>7,223,832</b>	<b>15,479,897</b>	<b>14,531,018</b>	<b>16,018,139</b>	<b>31,438,496</b>
Debt Service as a Percentage of Noncapital Expenditures	1.8%	2.0%	1.4%	1.5%	1.5%	1.5%	1.3%	1.8%	6.6%	16.7%

Source: Lorain County Financial Statement:

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

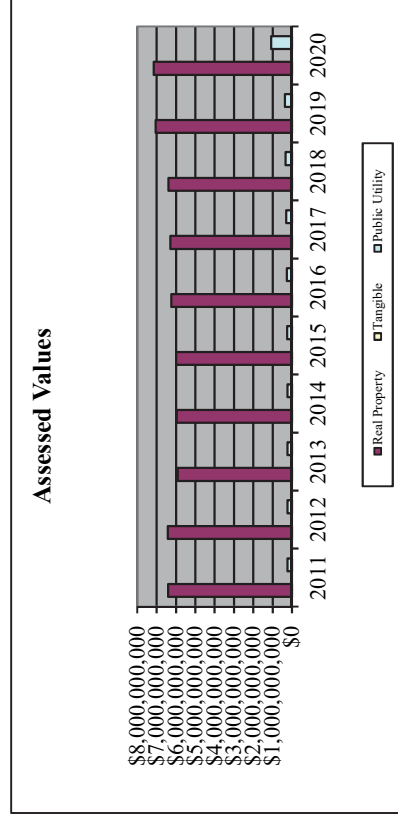
Collection Year	Real Property		Public Utility Personal Property		Total		Direct Tax Rate	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Ratio
2011	5,227,270,990	1,182,244,310	225,068,790	255,759,989	6,634,584,090	18,568,660,846	35.73%	9.09
2012	5,261,031,590	1,156,161,200	227,164,330	258,141,284	6,644,357,120	18,592,977,827	35.74%	9.09
2013	4,794,261,510	1,123,303,280	240,232,040	272,990,955	6,157,796,830	17,180,318,926	35.84%	9.055
2014	4,836,845,130	1,126,950,470	233,194,810	264,994,102	6,196,990,410	17,304,410,102	35.81%	9.282
2015	4,884,546,600	1,112,528,710	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	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	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	336,334,960	382,198,818	6,724,726,340	18,634,745,618	36.09%	9.582
2019	5,765,603,680	1,297,927,760	362,594,360	412,039,045	7,426,125,800	20,593,557,445	36.06%	9.582
2020	5,849,902,750	1,293,943,270	500,937,920	569,247,636	7,644,783,940	20,980,236,265	36.44%	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. 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

	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
<b>COUNTY UNITS</b>										
<b>GENERAL FUND</b>	1.25	1.25	1.40	1.40	1.40	1.40	1.40	1.30	1.30	1.30
<b>SPECIAL REVENUE</b>										
Children Services	1.50	1.50	1.50	1.50	1.50	1.80	1.80	1.80	1.80	1.80
Developmental Disabilities	3.49	3.49	3.49	3.487	3.487	3.487	3.487	3.487	3.487	3.487
TB Clinic	0.10	0.10	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Criminal Justice Services	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08
<b>DEBT SERVICE FUND</b>										
	0.35	0.35	0.20	0.20	0.20	0.20	0.20	0.30	0.30	0.30
<b>CUSTODIAL FUNDS</b>										
Metropolitan Park	1.30	1.30	1.30	1.30	1.30	1.60	1.60	1.60	1.60	1.60
Lorain Community College	3.30	3.30	3.30	3.90	3.90	3.90	3.90	3.90	3.90	4.40
Total County Rate	13.69	13.69	13.655	14.482	14.482	15.082	15.082	15.082	15.082	15.582

**OVERLAPPING RATES BY TAXING DISTRICT**

TOWNSHIPS	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Amherst	6.53	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Brighton	12.47	11.97	11.97	11.97	11.97	12.22	12.47	12.95	12.95	12.95
Brownhelm	3.43	3.43	3.43	3.43	5.43	5.43	5.43	5.43	5.43	5.43
Camden	8.77	7.58	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73
Carlisle	6.28	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
Columbia	8.04	8.04	8.04	8.04	8.04	9.04	9.04	9.04	9.04	9.10
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	6.20	5.01	6.16	6.16	7.60	7.60	7.60	7.60	7.60	7.60
Huntington	11.57	11.07	11.07	11.07	11.07	11.32	11.57	12.05	12.05	12.05
Lagrange	7.08	7.01	7.01	7.01	6.21	6.21	6.21	6.21	6.21	7.21
Penfield	9.78	9.28	9.28	9.28	9.28	9.53	9.78	9.78	9.78	9.78
Pittsfield	8.72	7.50	8.65	8.65	8.65	8.90	8.90	8.90	8.90	8.90
Rochester	8.60	8.18	8.18	8.18	8.18	8.18	8.43	8.43	8.43	8.43
New Russia	3.59	2.40	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Sheffield	9.63	12.13	12.13	12.13	12.13	12.13	12.13	12.13	12.13	12.13
Wellington	10.15	9.65	9.65	9.65	9.65	9.90	10.15	10.63	10.63	10.63

**SCHOOL DISTRICTS**

Amherst EYSD	68.85	68.95	74.65	74.57	74.41	74.30	74.21	74.13	73.31	73.75
Avon LSD	56.05	56.57	57.28	57.03	56.83	58.53	57.93	57.45	55.35	59.467
Avon Lake CSD	67.69	68.37	70.03	77.90	77.37	75.49	75.21	75.08	72.21	71.871
Columbia LSD	52.78	54.54	55.06	60.39	60.13	59.53	59.44	59.37	57.99	57.435
Elyria CSD	69.58	69.73	71.35	71.47	71.81	72.28	76.27	75.64	74.89	74.89
Friedlands LSD	47.03	51.98	52.48	52.42	52.33	51.91	51.83	51.67	55.40	54.01
Keystone LSD	49.83	50.10	49.82	49.87	50.24	58.27	58.39	58.20	57.85	57.45
Lorain CSD	64.16	64.29	70.72	71.41	71.90	71.78	73.57	73.59	72.71	72.65

(continued)

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

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
Midview LSD	47.81	47.80	48.08	58.74	58.71	58.18	57.85	57.38	55.93	55.13
North Ridgeville CSD	44.79	44.63	51.90	56.29	55.70	54.24	53.56	53.02	51.32	50.51
Oberlin CSD	55.27	60.30	60.72	60.68	61.65	61.55	61.46	61.27	64.56	64.06
Sheffield-Clearview LSD	54.76	54.91	59.26	59.17	59.97	60.91	60.73	60.28	57.97	57.32
Sheffield Lake CSD	57.10	62.04	63.58	63.90	64.22	70.66	70.84	70.48	67.32	66.972
Wellington EVSD	28.00	33.05	36.97	36.97	37.02	36.69	36.56	36.41	35.56	35.32
<b>OUT OF COUNTY SCHOOL DISTRICTS</b>										
Black River LSD	46.00	46.00	46.00	53.60	53.60	53.60	53.60	52.90	52.90	52.00
Mapleton LSD	48.50	48.60	48.60	48.60	48.40	48.35	48.30	47.95	47.50	45.10
New London LSD	34.30	34.25	34.25	34.25	34.25	33.85	33.80	33.55	34.55	34.55
Olmsted Falls CSD	101.70	101.60	102.20	102.20	102.20	102.20	100.40	100.00	100.00	106.90
Strongsville CSD	81.19	80.98	81.68	81.68	81.78	81.78	81.78	81.78	81.78	87.48
Vernilion LSD	69.17	69.10	70.345	70.325	70.275	70.085	69.955	69.775	69.755	69.505
<b>JOINT VOCATIONAL SCHOOLS</b>										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95/4.45	4.45	4.45
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.06	3.05	3.05	3.05	3.05	3.05	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	2.40	2.40	3.09	3.09	3.09	3.09
<b>CITIES</b>										
Amherst	4.71	4.70	4.71	4.70	4.67	4.60	4.78	4.77	4.20	4.20
Avon	9.26	9.25	9.23	9.242	9.15	9.15	9.15	9.15	9.15	9.95
Avon Lake	7.34	7.34	8.13	8.13	8.12	8.10	8.08	8.08	8.04	8.02
Elyria	6.10	6.10	6.10	6.10	6.10	6.10	6.10	7.00	7.00	7.00
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	7.66	7.66	7.66	7.66
North Ridgeville	11.71	11.71	11.71	11.71	11.71	12.55	12.35	12.31	12.28	12.78
Oberlin	15.37	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.65	18.61	18.61	18.61	18.61	18.61	19.36	19.36	19.36	19.36
<b>VILLAGES</b>										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	13.09	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	5.23	5.30	5.30	5.30	7.20	7.20	7.20	8.10	8.10	8.10
Rochester	9.08	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Sheffield	3.64	3.60	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
South Amherst	3.14	3.14	3.14	3.14	3.14	3.14	3.70	3.70	3.70	5.20
Wellington	10.40	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<b>SPECIAL DISTRICT</b>										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50

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

Source: Office of the Auditor, Lorain County, Ohio

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

Name of Taxpayer	December 31, 2020	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 21,061,970	0.29%
Ford Motor Company	19,911,160	0.28%
Wal Mart Real Estate	18,271,350	0.26%
Green Circle Growers Inc	18,143,480	0.25%
Avon Senior Living LLC	11,255,710	0.16%
LCN RDL Cleveland OH LLC	10,262,040	0.14%
PolyOne Corporation	8,733,210	0.12%
Comprehensive Health Care of Ohio Inc	8,498,430	0.12%
Orion Power Midwest LP	8,137,840	0.11%
AERC Avon LLC	7,943,230	0.11%
Totals	<u>\$ 132,218,420</u>	<u>1.84%</u>
Total Assessed Valuation	<u>\$ 7,143,846,020</u>	

Name of Taxpayer	December 31, 2011	
	Assessed Value	Percent of Real Property Assessed Value
WalMart Real Estate	\$ 19,957,690	0.31%
First Interstate Avon LTD	17,776,050	0.28%
Centro Midway LLC	13,647,750	0.21%
Blue Dog Properties Trust	10,108,710	0.16%
Ford Motor Company	8,750,030	0.14%
Lowes Home Centers Inc	8,337,150	0.13%
Rowland Billy	7,877,410	0.12%
New Plan of Midway Inc	7,550,810	0.12%
Green Circle Growers Inc	7,128,510	0.11%
AERC Avon LLC	7,123,310	0.11%
Totals	<u>\$ 108,257,420</u>	<u>1.69%</u>
Total Assessed Valuation	<u>\$ 6,409,515,300</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, 2020	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 132,481,430	26.45%
Nexus Gas Transmission LLC	110,474,300	22.05%
Ohio Edison Co.	86,072,570	17.18%
Columbia Gas of Ohio Inc	46,041,120	9.19%
Columbia Gas Transmission LLC	45,992,970	9.18%
Cleveland Electric	27,815,120	5.55%
Firstenergy Generation	21,742,120	4.34%
NRG Power Midwest LP	18,004,570	3.59%
Total	\$ 488,624,200	97.53%
Total Assessed Valuation	\$ 500,937,920	

Name of Taxpayer	December 31, 2011	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 68,832,540	30.58%
Genon Power Midwest LP	36,538,600	16.23%
Firstenergy Generation	28,880,410	12.83%
American Transmission	26,408,130	11.73%
Cleveland Electric	21,843,570	9.71%
Orion Power Midwest LP	19,357,510	8.60%
Total	\$ 201,860,760	89.68%
Total Assessed Valuation	\$ 225,068,790	

**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
2011	52,669,153	50,385,684	95.66%	1,571,828	51,957,512	98.65%
2012	52,720,910	50,745,778	96.25%	1,594,374	52,340,152	99.28%
2013	50,909,609	48,898,856	96.05%	1,582,205	50,481,061	99.16%
2014	55,041,595	53,065,418	96.41%	1,777,429	54,842,847	99.64%
2015	55,502,399	53,480,825	96.36%	1,766,175	55,247,000	99.54%
2016	58,400,475	56,415,918	96.60%	1,517,738	57,933,656	99.20%
2017	59,232,490	57,139,923	96.47%	1,754,360	58,894,283	99.43%
2018	60,344,449	58,212,845	96.47%	1,039,104	58,212,845	96.47%
2019	62,236,849	60,310,606	96.90%	-	60,310,606	96.90%
2020	65,738,253	62,116,967	94.49%	-	63,836,890	97.11%

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

- (1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.
- (2) State reimbursements of Rollback and Homestead Exemptions are included.
- (3) Delinquent tax collections have been broken out by tax year.



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

Year	Governmental Activities							Business-type Activities							Total Primary Government	Percentage of Personal Income (a)	Debt Per Capita (a)
	General Obligation Bonds	Sales Tax Bonds	Special Assessment Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable			
2011	22,195,000	-	3,090,000	-	323,707	669,533	-	7,225,000	-	371,584	134,187	-	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	-	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	-	912,976	115,741	30,259,552	0.26%	99.90
2014	17,620,000	-	2,305,000	-	222,127	437,087	-	6,765,000	-	801,082	106,518	-	801,082	106,518	28,458,814	0.23%	93.52
2015	16,205,000	-	2,035,000	-	180,193	544,621	-	7,255,000	-	748,266	97,295	-	748,266	97,295	27,267,375	0.21%	89.32
2016	14,770,000	-	1,710,000	-	113,132	483,990	-	7,010,000	-	708,843	88,072	-	708,843	88,072	25,068,718	0.19%	81.77
2017	16,785,000	2,565,000	1,375,000	-	65,480	539,067	-	6,760,000	-	668,128	78,849	-	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	11,730,000	6,495,000	2,710,000	3,603,156	69,626	2,710,000	3,603,156	69,626	48,118,972	0.35%	156.43
2019	22,366,747	(b) 5,365,000	685,000	19,985,000	41,086	456,846	19,985,000	8,845,000	4,180,000	4,361,357	60,403	4,180,000	4,361,357	60,403	66,456,656	0.46%	214.49
2020	49,108,268	(b) 4,990,000	320,000	3,350,000	28,018	428,756	3,350,000	9,540,954	4,430,000	4,206,237	51,180	4,430,000	4,206,237	51,180	76,537,294	0.52%	246.22

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 Bonds

**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		
2011	301,816	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.98
2012	301,637	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.03
2013	302,908	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.90
2014	304,313	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.24
2015	305,291	17,417,541,204	23,460,000	1,000,857	22,459,143	0.13%	73.57
2016	306,590	18,143,439,321	21,780,000	955,032	20,824,968	0.11%	67.92
2017	307,924	18,336,326,294	23,545,000	1,087,143	22,457,857	0.12%	72.93
2018	307,600	18,634,745,618	22,520,226 (b)	1,483,326	21,036,900	0.11%	68.39
2019	309,833 (2)	20,593,557,445	31,211,747 (b)	2,786,122	28,425,625	0.14%	91.74
2020	310,850 (2)	20,980,236,265	58,649,222 (b)	7,151,015	51,498,207	0.25%	165.67

**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 Bonds

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed Valuation (a)	\$ 6,634,584,090	\$ 6,644,357,120	\$ 6,157,796,830	\$ 6,196,990,410	\$ 6,246,150,790	\$ 6,511,088,340	\$ 6,601,399,790	\$ 6,724,726,340	\$ 7,426,125,800	\$ 7,644,783,940
Debt Limit - Assessed Value (1)	\$ 164,364,602	\$ 164,608,928	\$ 152,444,921	\$ 153,424,760	\$ 154,653,770	\$ 161,277,209	\$ 163,534,995	\$ 166,618,158	\$ 184,153,145	\$ 189,619,599
Amount of Debt Applicable to Debt Limit (b)	29,420,000	27,205,000	25,910,000	24,385,000	23,460,000	21,780,000	23,545,000	22,520,226	31,211,747	58,649,222
General Obligation Bonds	(451,647)	(651,235)	(799,385)	(880,934)	(1,000,857)	(955,032)	(1,087,143)	(1,483,326)	(2,786,122)	(7,151,015)
Less Debt Service Monies Available	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143	20,824,968	22,457,857	21,036,900	28,425,625	51,498,207
Amount of Debt Subject to Limit	\$ 135,396,249	\$ 138,055,163	\$ 127,334,306	\$ 129,920,694	\$ 132,194,627	\$ 140,452,241	\$ 141,077,138	\$ 145,581,258	\$ 155,727,520	\$ 138,121,392
Legal Debt Margin	82.38%	83.87%	83.53%	84.68%	85.48%	87.09%	86.27%	87.37%	84.56%	72.84%
Legal Debt Margin as a Percentage of the Debt Limit										
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 66,345,841	\$ 66,443,571	\$ 61,577,968	\$ 61,969,904	\$ 62,461,508	\$ 65,110,883	\$ 66,013,998	\$ 67,247,263	\$ 74,261,258	\$ 76,447,839
Amount of Debt Subject to Limit	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143	20,824,968	22,457,857	21,036,900	28,425,625	51,498,207
Unvoted Legal Debt Margin	\$ 37,377,488	\$ 39,889,806	\$ 36,467,353	\$ 38,465,838	\$ 40,002,365	\$ 44,285,915	\$ 43,556,141	\$ 46,210,363	\$ 45,835,633	\$ 24,949,632
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	56.34%	60.04%	59.22%	62.07%	64.04%	68.02%	65.98%	68.72%	61.72%	32.64%

Source: Office of the Auditor, Lorain County, Ohio

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

(a) Refer to S6 for Property Value Data.

(b) Refer to S13 for Bonded Debt Data

**Lorain County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Personal Income (2)</u>	<u>Personal Income</u>	<u>Civilian Labor Force in County (3)</u>	<u>Unemployed in County (3)</u>	<u>County Unemployment Rate</u>
2011	301,816	36,855	11,123,428,680	149,700	11,700	7.8%
2012	301,637	38,359	11,570,493,683	149,200	10,500	7.0%
2013	302,908	39,166	11,863,694,728	151,000	11,100	7.4%
2014	304,313	40,488	12,321,024,744	151,000	9,700	6.4%
2015	305,291	41,812	12,764,827,292	150,500	8,400	5.6%
2016	306,590	42,949	13,167,733,910	152,700	9,200	6.0%
2017	307,924	44,433	13,681,987,092	153,200	9,400	6.1%
2018	307,600	44,125	13,572,850,000	152,400	8,200	5.4%
2019	309,833 (4)	46,147 (4)	14,297,863,451	154,200	6,600	4.3%
2020	310,850 (4)	47,666 (4)	14,816,976,100	149,100	14,700	9.9%

- 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	2020		Percentage of Total Employment	2011	
		Number of Employees (1)	Rank		Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,077	1	1.39%		
University Hospitals	Health Care	1,813	2	1.22%	1,743	3
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,740	3	1.17%	1,874	2
Lorain County	Government	1,674	4	1.12%	2,088	1
Mercy Health Lorain	Health Care	1,524	5	1.02%	1,520	4
Wal-Mart Stores Inc.	Retail	1,250	6	0.84%		
Lorain County Community College	Education	1,070	7	0.72%		
Oberlin College	Education	1,021	8	0.68%	906	8
Lorain City School District	Education	950	9	0.64%	1,022	5
Elyria City School District	Education	809	10	0.54%	1,020	6
Murray Ridge Production Center	Education				850	9
Avon Lake Schools	Education				770	10
Invacare Corporation	Surgical Supplies				991	7
Total		13,928		9.34%	12,784	
Total Employment within the County		149,100	(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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners	47	49	39	39	42	43	44	32	49	48
Records Center	4	3	3	3	3	4	3	4	5	4
Community Development	10	11	13	25	21	16	13	13	14	14
Auditor	27	26	21	25	28	20	21	22	21	14
Auditor - Real Estate Assessment	21	27	32	29	26	32	29	33	37	44
Treasurer	7	7	7	6	6	6	6	8	5	5
Treasurer - DRETAC	6	7	7	7	7	7	7	4	6	6
Treasurer - Board of Revision	2	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	85	75	79	83	79	78	87	89	81	79
Prosecutor - DRETAC	-	-	16	19	13	14	-	-	-	14
Board of Elections	29	40	27	28	28	27	30	59	58	33
Clerk of Courts - Certificate of Title	24	25	27	26	25	24	21	23	17	14
Recorder	14	10	10	9	10	12	10	10	9	9
<b>Judicial</b>										
Common Pleas Court	37	43	44	50	50	47	47	84	41	49
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	5	5	1	-	-	-	-	-	2	-
Common Pleas - Veteran's Court	-	-	-	1	1	1	1	2	1	-
Probate Court	11	12	10	10	11	10	11	12	10	13
Probate Court - Indigent Guardianship	6	1	1	1	1	1	1	1	1	1
Probate Court - Computerization	-	-	-	-	-	-	-	-	-	-
Probate Court - Microfilm	-	-	-	2	2	2	2	2	2	2
Municipal Court	12	23	12	12	12	13	17	17	17	17
Clerk of Courts	33	33	33	30	30	31	28	21	25	21
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	3	3	3	3	2	-
Clerk of Courts - Computerization	-	-	-	-	2	-	-	-	-	-
Domestic Relations	160	153	139	141	135	129	131	130	137	125
Domestic Relations - Violent Offender	1	-	-	-	-	-	1	-	-	-
Domestic Relations - Title IV	9	2	13	1	3	1	3	2	2	1
<b>Public Safety</b>										
Sheriff	72	69	68	65	61	68	66	68	67	63
Sheriff - Jail Facility	142	143	144	142	143	151	150	146	151	133
Sheriff - Rotary	7	9	4	1	3	3	3	1	3	1
Sheriff - MEG	11	9	9	7	8	8	8	8	7	4
Sheriff - Crime Lab	4	4	4	2	3	4	4	5	6	6
Sheriff - Criminal Justice Services	-	-	-	3	5	5	5	7	8	6
Sheriff - Concealed Handgun License	-	-	-	-	-	-	1	1	-	1
Commissioners - Hazardous Materials	2	2	2	2	2	-	-	-	-	-
Commissioners - Community Disaster Services	3	3	3	2	2	2	2	2	3	3
Commissioners - 911 Services	16	24	27	25	28	28	31	31	36	31
T- Federal	-	-	-	-	-	-	-	-	-	-

(continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Coroner	6	6	5	6	8	7	8	8	9	9
Common Pleas - Intensive Supervision	19	20	26	24	23	23	22	22	28	35
Common Pleas - County Probation Services	7	7	8	3	4	5	8	7	3	5
Common Pleas - Court Mediation	2	2	2	2	2	2	2	2	1	2
Domestic Relations - Drug Court	2	1	1	2	1	3	2	1	1	1
Domestic Relations - Mental Health Court	-	-	-	-	-	1	-	-	-	-
Prosecutor's Victim Witness	3	4	3	3	4	5	6	5	5	3
<b>Public Works</b>										
Engineer Tax Map	1	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	64	65	60	61	56	56	51	50	49	52
Commissioners - Bascule Bridge	7	6	6	6	6	6	6	6	6	5
<b>Health</b>										
LCBDD - Supportive Living	100	100	106	100	71	42	42	-	-	-
Commissioners - Dog and Kennel	7	7	6	6	6	6	6	6	6	5
Commissioners - Solid Waste	16	16	17	22	20	22	23	20	20	22
Golden Acres	74	72	59	72	3	-	-	-	-	-
Sheriffs - Solid Waste	2	2	2	2	2	2	2	2	2	2
Auditor - Dog and Kennel	1	2	3	2	3	3	2	2	2	2
Alcohol and Drug Addiction Services	6	8	5	4	4	5	6	7	-	-
TB Clinic	7	-	-	-	-	-	-	-	-	-
Community Mental Health	11	12	13	12	11	11	12	12	-	20
Mental Health, Addiction and Recovery Services Board	-	-	-	-	-	-	-	-	17	-
<b>Human Services</b>										
Workforce Development Agency	7	16	14	15	7	11	24	20	20	19
Job and Family Services	180	183	174	176	174	184	177	185	165	154
Children's Services	135	131	110	113	115	121	122	140	137	133
Child Support Enforcement Agency	52	53	53	51	51	64	63	66	62	55
Domestic Relations - Youth Services	4	6	7	1	3	10	3	3	3	2
Domestic Relations - Reclaim Ohio	23	30	21	30	36	27	34	30	23	24
Veteran Services	14	12	16	16	15	19	19	20	19	20
LCBDD	395	385	421	423	429	428	427	470	486	331
<b>Proprietary Services</b>										
Sanitary Sewer	6	6	6	6	6	8	6	7	9	8
Transit Authority	2	1	3	1	1	2	3	2	2	1
<b>Total</b>	<b>1,965</b>	<b>1,974</b>	<b>1,948</b>	<b>1,961</b>	<b>1,857</b>	<b>1,866</b>	<b>1,865</b>	<b>1,936</b>	<b>1,901</b>	<b>1,674</b>

**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*

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners										
Number of meetings	54	51	53	51	53	56	57	51	61	55
Auditor										
Number of non-exempt conveyances	5,061	5,602	6,571	5,789	6,041	6,752	7,424	7,554	7,991	8,277
Number of exempt conveyances	4,686	4,325	4,687	4,521	5,926	4,922	5,047	4,605	4,805	4,460
Number of real estate transfers	15,369	13,534	13,899	13,278	13,923	14,693	14,941	16,228	16,213	16,606
Number of parcels	167,145	162,210	162,678	163,185	164,180	164,976	165,538	166,475	167,521	168,769
Number of checks issued	57,044	54,215	53,430	54,376	56,744	56,512	56,293	57,371	56,240	48,436
Treasurer										
Number of parcels collected	146,120	140,617	144,676	144,381	140,649	141,218	145,715	146,749	146,350	147,362
Return on portfolio	1.45%	1.10%	0.94%	1.13%	1.30%	1.14%	1.14%	1.69%	1.96%	1.37%
Prosecuting Attorney										
Number of cases - criminal	3,297	3,293	3,357	3,617	3,650	3,754	3,646	3,918	4,058	4,767
Number of cases - active civil lawsuits	307	46	49	42	36	16	23	37	39	19
Number of civil and miscellaneous legal opinions	2,400	2,080	2,030	3,226	2,888	2,600	2,720	3,042	2,967	35
Board of Elections										
Number of registered voters	204,770	212,372	202,286	203,718	195,535	206,401	207,865	214,629	205,513	218,506
Number of voters last general election	95,925	144,318	58,541	80,127	81,953	143,296	55,706	116,231	58,738	158,732
Percentage of registered voters that voted	46.85%	67.96%	28.94%	39.33%	41.91%	69.43%	26.80%	54.15%	28.58%	72.64%
Recorder										
Number of deeds recorded	8,958	8,802	9,990	9,981	9,884	10,669	11,121	11,976	12,755	12,377
Number of mortgages recorded	10,651	13,750	14,591	10,971	10,969	12,257	11,467	10,919	13,065	16,433
Number of military discharges recorded	52	96	89	60	27	41	44	643	421	150
Buildings and Grounds										
Number of buildings	76	70	70	70	70	71	71	71	71	69
Square footage of buildings	1,496,278	1,336,037	1,336,037	1,336,037	1,336,037	1,351,391	1,351,391	1,351,391	1,351,391	1,365,119
Central Purchasing										
Number of purchase orders issued	3,175	3,267	3,351	3,038	3,408	3,456	3,487	3,759	3,663	3,770
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	6,452	9,092	7,854	7,180	7,151	7,583	8,482	6,798	5,287	4,356
Probate Court										
Number of civil cases filed	72	74	76	65	89	65	80	52	89	50
Juvenile Court										
Number of juveniles charged	1,292	1,068	1,197	1,386	1,326	1,172	1,088	733	763	802
Number of cases reviewed	2,130	1,748	1,599	1,718	1,685	1,428	1,327	961	1,008	1,101
Bindovers	12	7	2	4	12	6	5	7	2	2
Number of adjudged delinquent cases filed	1,689	1,346	1,124	1,294	864	966	1,304	770	785	94

(continued)



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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Clerk of Courts</b>										
Number of civil cases filed	11,942	11,779	11,204	11,383	9,078	9,225	12,617	11,494	10,439	17,600
Number of criminal cases filed	2,214	2,253	2,148	2,282	2,140	2,469	2,190	2,298	1,925	1,869
Number of appeals cases filed	193	191	189	198	179	176	171	208	154	107
Number of domestic cases filed	1,576	1,627	1,533	1,491	1,444	1,510	1,599	1,575	1,632	1,557
Number of liens filed	7,701	4,940	5,498	6,485	4,067	4,111	6,325	8,462	7,077	15,113
<b>Domestic Relations</b>										
Number of cases filed	4,524	4,233	4,293	4,465	4,136	3,936	3,746	3,761	3,489	2,689
Number of disposition of cases	5,973	3,303	7,031	7,340	7,864	7,821	7,906	6,962	6,814	4,557
Number of traffic dispositions	1,268	1,254	1,231	1,125	1,076	1,013	1,017	1,003	877	656
<b>Law Library</b>										
Number of volumes in collection	19,942	20,024	20,084	20,105	19,855	17,850	17,859	18,477	18,477	18,502
<b>Public Safety</b>										
<b>Sheriff</b>										
Average daily jail census	392	415	424	397	411	453	421	425	362	250
Prisoners booked	7,600	7,964	8,098	7,748	8,064	8,040	7,399	8,236	8,256	5,959
Prisoners released	7,569	7,960	8,123	7,753	7,948	8,093	7,386	8,261	8,347	6,050
Cost of Prisoner Meals	\$506,660	\$498,267	\$539,000	\$591,964	\$495,376	\$519,633	\$520,311	\$526,627	\$400,284	\$342,557
Number of traffic citations issued	1,139	1,904	1,523	1,555	1,168	1,162	1,355	1,460	1,225	975
Number of calls for service	42,912	43,738	48,344	50,519	59,930	58,745	37,292	35,138	32,093	34,743
<b>Coroner</b>										
Number of cases investigated	212	248	268	240	275	347	385	334	323	385
Number of autopsies performed	36	55	59	42	59	75	65	65	49	46
Cases relinquished to attending physicians	364	328	363	435	456	493	598	621	658	765
<b>Public Works</b>										
<b>Engineer</b>										
Miles of roads resurfaced	17	20	11	15	7	16	6	19	21	24
Number of bridges replaced/improved	1	2	3	7	8	7	7	4	4	5
Number of culverts built/replaced/improved	14	15	15	11	24	4	3	23	9	10
<b>Building Department</b>										
Number of permits issued - Additions	33	14	0	0	0	0	0	0	0	0
Number of permits issued - New Dwelling	40	13	3	0	0	0	0	0	0	0
Number of inspections performed	1,249	755	0	0	0	0	0	0	0	0
Contractors Registered	283	206	2	0	0	0	0	0	0	0
<b>Sewer District</b>										
Average daily sewage treated - gallons	450,000	265,700	250,927	239,953	229,000	444,600	298,300	416,100	374,000	439,100
Number of tap-ins	3	23	23	1	0	0	0	0	71	57
Number of customers	3,105	3,092	3,196	3,236	3,265	3,252	3,316	3,978	3,907	3,985

(continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Health</b>										
<b>LCBDD</b>										
Number of students enrolled	682	710	680	733	725	556	471	782	797	774
Early intervention program	17	20	21	30	25	20	17	23	24	20
Preschool	142	142	140	141	152	156	138	153	158	148
School age										
<b>Mental Health</b>										
Total client count - intensive	5,312	5,559	4,541	5,681	5,463	5,209	4,950	5,226	5,649	5,552
Total client count - non-intensive	5,578	5,985	6,419	6,862	6,028	6,075	5,812	6,532	7,081	7,377
Total client count - early intervention	2,176	2,120	1,851	2,332	1,985	2,117	1,681	1,791	1,943	1,589
<b>Human Services</b>										
<b>Jobs and Family Services/Child Support</b>										
Total client count - Food Stamp Recipients	41,431	43,116	43,250	41,150	39,598	39,106	37,204	33,910	47,994	37,336
Total client count - Child Care Children Served	2,225	2,619	2,509	2,510	2,636	2,699	2,557	1,719	3,351	3,222
Total client count - Ohio Works First Recipients	5,031	3,028	2,810	2,731	3,199	3,424	3,234	1,334	3,212	119
Total client count - Disability Assistance Recipients	231	248	203	213	169	146	139	-	-	-
Total client count - Medicaid Eligible Recipients	49,061	54,457	56,015	64,947	71,238	70,414	70,942	66,129	36,702	52,517
<b>Children Services</b>										
Intake Workload - Abuse	998	1,218	1,041	1,074	999	956	937	765	756	993
Intake Workload - Emotional Maltreatment	238	318	313	308	364	301	211	101	50	79
Intake Workload - Neglect	1,288	1,354	1,333	1,247	1,282	1,079	1,027	912	828	840
Intake Workload - Medical Neglect	110	107	113	119	93	82	74	58	53	23
Intake Workload - Sex Abuse	343	364	300	322	273	199	215	160	166	210
Intake Workload - Family in Need of Services	227	193	170	175	190	149	154	116	106	106
Intake Workload - Dependency	18	22	9	20	25	28	13	31	21	25
Intake Workload - Information & Referral	1,018	1,172	1,402	890	136	230	284	362	548	277
<b>Veteran Services</b>										
Veterans Requesting Financial Assistance	221	223	203	299	268	247	355	1,833	385	896
Veterans Receiving Financial Assistance	200	215	189	269	238	233	337	1,800	332	872
Total Veteran Service Commission Contacts	13,262	12,969	4,650	8,765	8,936	8,008	9,215	8,831	9,485	3,399
Amount of benefits paid to county residents	\$318,490	\$380,525	\$402,660	\$644,091	\$617,058	\$643,171	\$768,787	\$841,827	\$1,342,253	\$1,022,693

**Source:** Lorain County Departments

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government:</b>										
<b>Legislative and Executive:</b>										
Commissioners	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Auditor	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
Administrative office space	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Board of Elections	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Buildings and Grounds	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Data Processing	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Central Purchasing	10	10	10	10	10	10	10	10	10	10
Administrative office space	1	1	1	1	1	1	1	1	1	1
<b>Judicial:</b>										
<b>Common Pleas Court</b>										
Administrative and Courtroom Space	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Number of court rooms	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Probate Court	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Number of court rooms	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Clerk of Courts	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
Certificate of Title	43	43	43	43	43	43	43	43	43	43
Domestic Relations	355	355	355	355	355	355	355	355	355	355
Administrative office space										
Law Library										
Administrative office space										
Information Technology										
Administrative office space										
<b>Public Safety:</b>										
<b>Sheriff</b>										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	43	43	43	43	43	43	43	43	43	43
Probation	355	355	355	355	355	355	355	355	355	355
Administrative office space										

(continued)

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Disaster Services										
Number of emergency response vehicles	5	6	6	6	6	6	6	6	6	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	264	265	265
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	110	113	105	105	105	106	106	106	115	97
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	5	5	8	11
Miles of sewer lines	41	41	41	41	41	41	41	41	54	73
Miles of water lines	42	42	42	42	42	42	42	42	42	41
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	36	36	36	36	36	36	39	38	38	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	2	2	2	2	2	2	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	22	22	22	22	18	16	15	16	17	19
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	2	3	4	5	5	6	8	8	10

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



