

Lorain County



Downtown Lorain



Avon Heritage Square Gazebo



Oberlin Memorial Arch



Elyria Square Fountain

Annual Comprehensive Financial Report

For The Year Ended December 31, 2022

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Introductory Section

Introductory Section



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

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



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
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**

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OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO



J. CRAIG SNODGRASS, CPA, CGFM
Auditor

June 30, 2023

Lorain County Commissioners:

Honorable David Moore, President
Honorable Jeffrey Riddell, Vice President
Honorable Michelle Hung

Citizens of Lorain County:

I am pleased to present this Annual Comprehensive Financial Report for the County of Lorain, Ohio, for the year ended December 31, 2022. 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR represents a continuing effort to improve the financial management of the County. The information contained in this ACFR 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 316,268 in 2022, 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 2022 and has invested in a number of new projects to improve services to the public. In 2022, the County invested approximately \$11.7 million in infrastructure with paving 5.7 miles and repairing 20.63 miles of roadways and state routes, continued work on replacing and improving six 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 seven bridges, which includes three superstructure replacement, in 2023 with an approximate cost of \$5.9 million. The County will commence on projects totaling \$1.5 million in state and county roadways improvements with 2023 monetary assistance from local, state and Federal governments.

Lorain County has borrowed \$17.8 million in 2023 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 \$6.1 million, Project Apple Pie (Spiegelberg/Carvana) Sewer Systems for \$2.9 million, Hampshire Farms Sanitary Sewer Systems for \$0.7 million, Sandstone Ridge Sewer Project for \$6 million and the Boone Road Improvements Project for \$0.9 million. The continuation of the telecommunication system upgrade and additional 911 software upgrades, along with renovations to the Board of Elections, Veteran Services, MHARS and Administration Buildings and improvements to the Airport's runways and lighting are scheduled to occur in 2023.

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.

DEPARTMENT FOCUS

The Lorain County Prosecutor's Office is dedicated to the pursuit of justice, public safety, and savings for taxpayers. The Office is composed of 34 attorneys, 33 support staff members, 6 victim advocates, and 7 investigators who are organized into three divisions—the Criminal Division, the Civil Division, and the Investigative Division. Each division serves an important complementary role to accomplish our overall mission.

The Criminal Division is responsible for prosecuting all felony and juvenile delinquency offenses that occur in Lorain County from the initial charging process through final disposition and post-conviction proceedings, including appeals. The Office's Investigative Division works with the Criminal Division to facilitate the effective prosecution of cases by conducting follow-up investigations, advocating for crime victims' needs, and integrating the Office's efforts with the work of outside law enforcement agencies. In 2022, the Criminal Division, in coordination with the Investigative Division, successfully obtained convictions in 2,331 adult cases and delinquency adjudications in 375 juvenile cases.

The Civil Division operates as the County's in-house law firm by providing timely, accurate advice to all townships, boards, and elected officials, advocating for our statutory clients throughout the litigation process, and performing essential transactional work for local governmental entities. The Civil Division also houses the Children Services Unit and the Child Support Enforcement Unit, which advocate for the safety and well-being of Lorain County's children. In 2022, the members of the Civil Division successfully protected 325 abused, neglected, and dependent children by placing them in better homes, collected \$948,419 in child support for children in need, and obtained \$4.2 million in collection actions of delinquent taxes.

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, 2022. 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

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 annual comprehensive financial report for the fiscal year ended December, 31st, 2021. This was the twenty-eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This 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 that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

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,

A handwritten signature in black ink that reads "J. Craig Snodgrass". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2022

Board of Commissioners

Matt Lundy (term ended 12/31/2022)

Michelle Hung

David Moore

Jeff Riddell (term commenced 01/01/2023)

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

J.D. Tomlinson

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

Common Pleas Court Judges

John R. Miraldi

Raymond Ewers

Christopher Rothgery

James Miraldi

Chris Cook

Mark Betleski (term ended 12/31/2022)

Melissa Kobasher (term commenced 01/01/2023)

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

Clerk of Courts

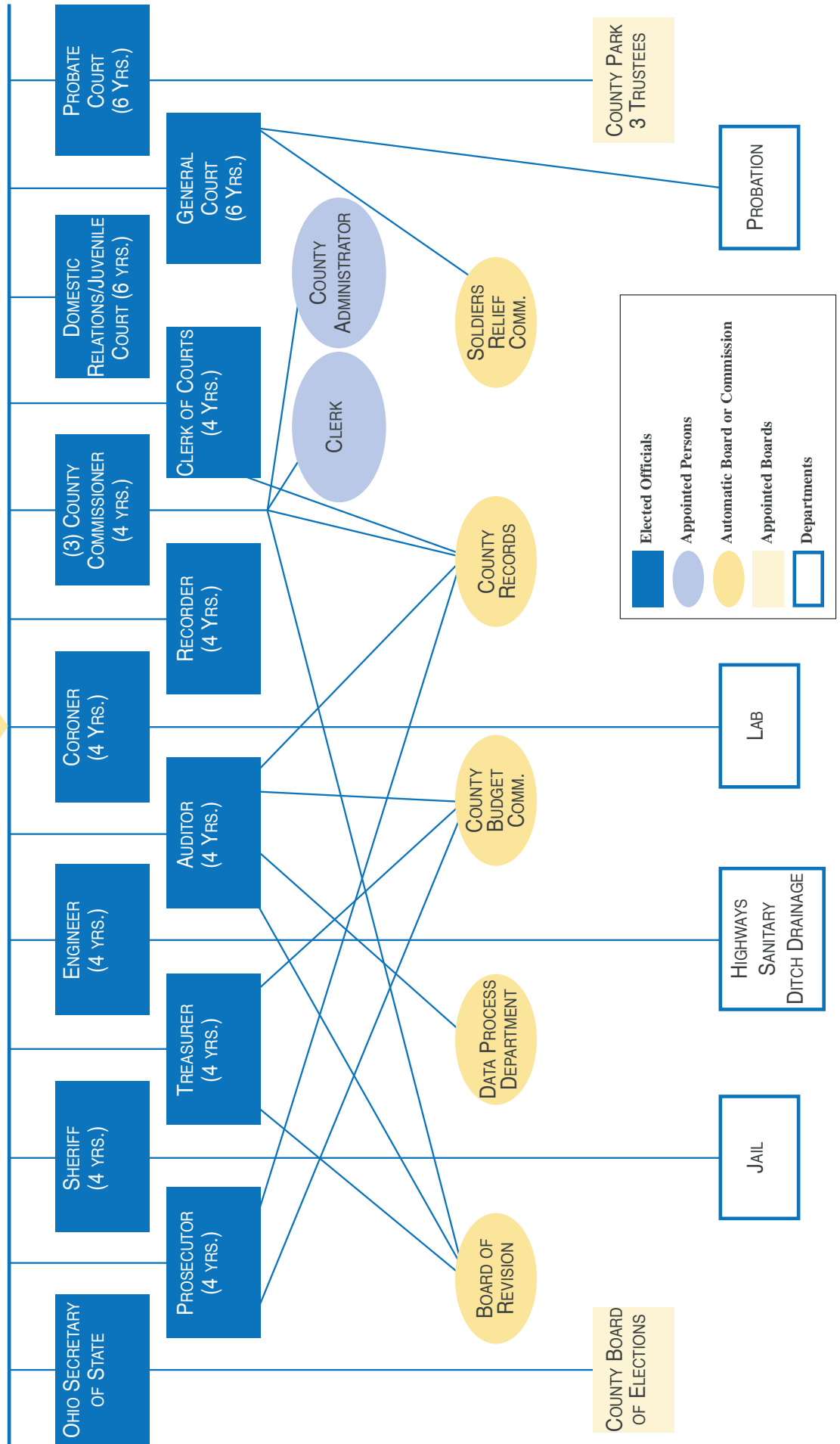
Tom Orlando

County Recorder

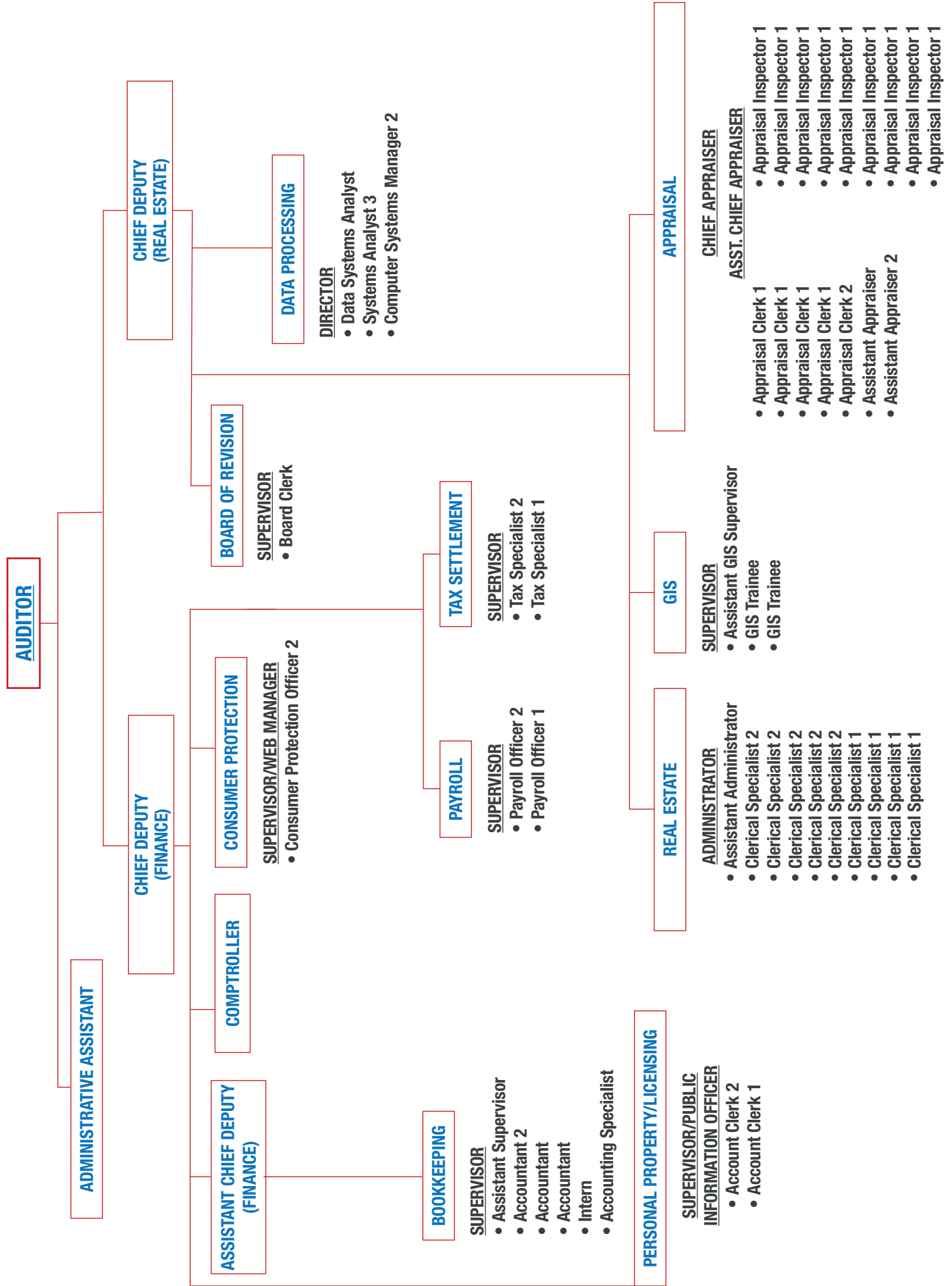
Mike Doran

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





Avon Lake High School Football Field



Cascade Park - Elyria



Cleveland Clinic Richard E. Jacobs Campus - Avon



Crushers Stadium - Avon



Duck Brand World Headquarters - Avon



Elyria Country Club



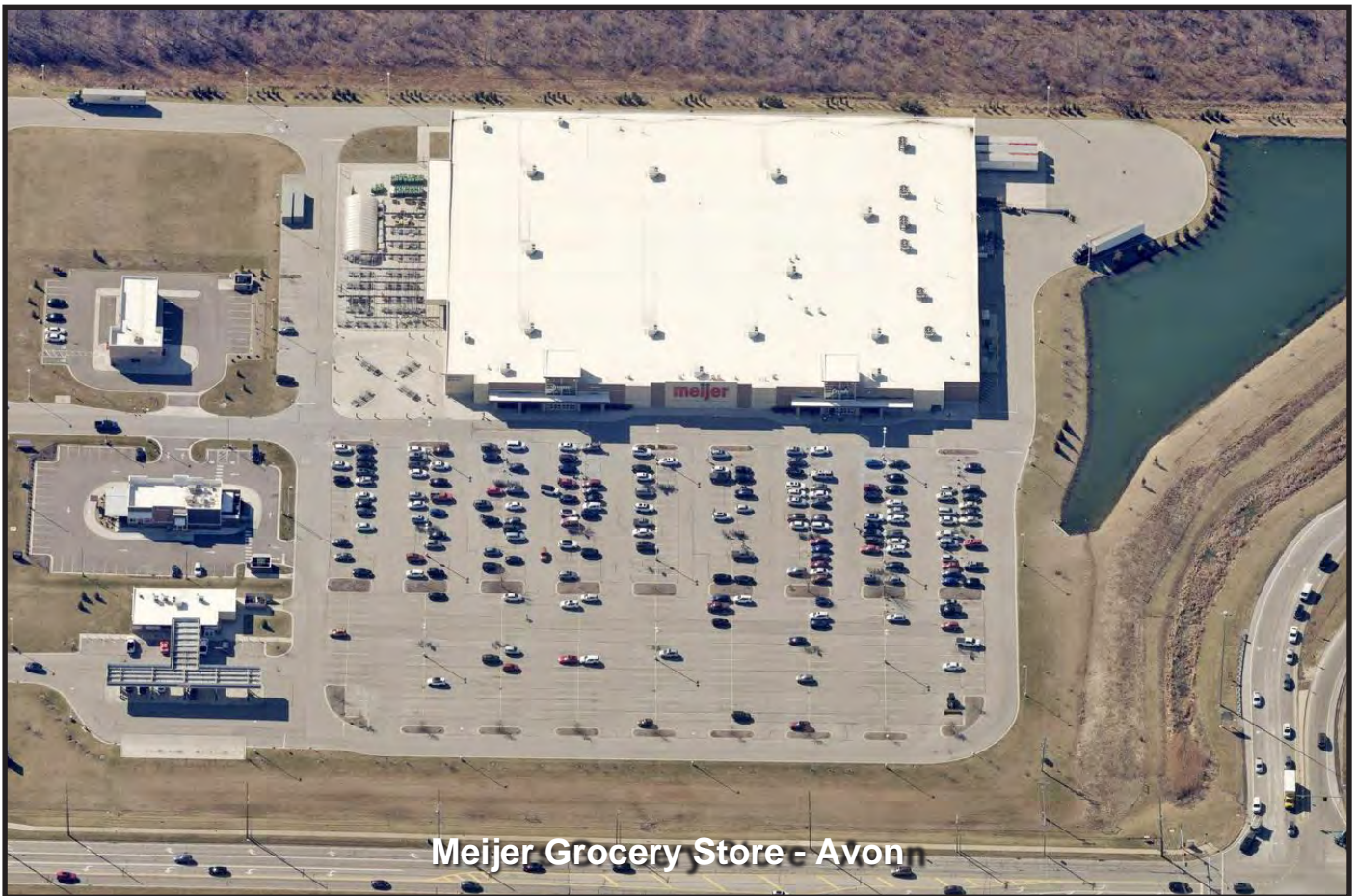
Elyria High School



Lorain County Courthouse - Elyria



Lorain County JVS



Meijer Grocery Store - Avon



Oberlin College



Valley of the Eagles Golf Club - Elyria



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lorain County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO



Financial Section

Financial Section



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 the County as of December 31, 2022, 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, the Lorain County Board of Development Disabilities Fund and the American Rescue Plan Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 9.4 percent, 14.9 percent, and 22.7 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit as of December 31, 2022, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended. 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that

Efficient • Effective • Transparent

the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Murray Ridge Production Center, Inc, were not audited in accordance with Government Auditing Standards.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted 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 express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining statements and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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, 2023

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2022. 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, 2022 by \$263,475,205 (net position). Of the County's net position, \$119,886,232 (46%) is invested in capital assets and is not available for future spending. The County's total net position increased \$32,575,034 with the total unrestricted net position being a deficit of \$14,492,369.
- At the close of the fiscal year ended December 31, 2022, the County's governmental funds reported combined ending fund balances of \$191,529,710, a decrease of \$9,208,680 in comparison with the prior year fund balance.
- The unassigned fund balance for the General fund was \$17,098,836 or 20% of total general fund expenditures plus other financing uses. This represents a \$16,883,626 decrease from the prior fiscal year.

Overview of the Financial Statements

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

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

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Governmental funds—Most of the County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are non-spendable, 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 82 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, American Rescue Plan Act fund and Construction Projects fund which are considered to be major funds. Data from the other 75 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 \$263,475,205 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2022 to fiscal year 2021 follows:

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
Assets						
Current & Other Assets	\$ 360,426,192	\$ 359,397,418	\$ 1,028,774	\$ 11,816,446	\$ 11,627,210	\$ 189,236
Net OPEB Asset	18,149,614	10,352,430	7,797,184	198,314	112,175	86,139
Capital Assets	143,628,497	146,074,463	(2,445,966)	47,449,931	42,922,463	4,527,468
<i>Total Assets</i>	<u>522,204,303</u>	<u>515,824,311</u>	<u>6,379,992</u>	<u>59,464,691</u>	<u>54,661,848</u>	<u>4,802,843</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	140,359	155,955	(15,596)	760,921	867,587	(106,666)
Pension & OPEB	23,073,067	17,335,150	5,737,917	477,824	827,050	(349,226)
<i>Total Deferred Outflows of Resources</i>	<u>23,213,426</u>	<u>17,491,105</u>	<u>5,722,321</u>	<u>1,238,745</u>	<u>1,694,637</u>	<u>(455,892)</u>
Liabilities						
Current & Other Liabilities	58,427,723	48,336,713	10,091,010	870,886	498,470	372,416
Long-Term Liabilities:						
Due Within One Year	8,785,913	8,090,481	695,432	5,182,970	5,140,104	42,866
Due In More Than One Year:						
Net Pension Liability	53,286,418	87,082,658	(33,796,240)	562,170	950,561	(388,391)
Other Amounts	63,963,215	67,967,476	(4,004,261)	11,983,972	12,660,465	(676,493)
<i>Total Liabilities</i>	<u>184,463,269</u>	<u>211,477,328</u>	<u>(27,014,059)</u>	<u>18,599,998</u>	<u>19,249,600</u>	<u>(649,602)</u>
Deferred Inflows of Resources						
Property Taxes	58,027,330	56,395,249	1,632,081	-	-	-
Pension & OPEB	80,669,317	70,893,947	9,775,370	886,046	755,606	130,440
<i>Total Deferred Inflows of Resources</i>	<u>138,696,647</u>	<u>127,289,196</u>	<u>11,407,451</u>	<u>886,046</u>	<u>755,606</u>	<u>130,440</u>
Net Position						
Net Investment in Capital Assets	89,318,813	87,939,735	1,379,078	30,567,419	30,788,988	(221,569)
Restricted	158,081,342	150,526,199	7,555,143	-	-	-
Unrestricted	(25,142,342)	(43,917,042)	18,774,700	10,649,973	5,562,291	5,087,682
<i>Total Net Position</i>	<u>\$ 222,257,813</u>	<u>\$ 194,548,892</u>	<u>\$ 27,708,921</u>	<u>\$ 41,217,392</u>	<u>\$ 36,351,279</u>	<u>\$ 4,866,113</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022 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 adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits

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(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 net OPEB asset and 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 *total pension liability* or *total 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/asset 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 total pension liability and the total 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/asset, respectively, not accounted for as deferred inflows/outflows.

The largest portion of the County's net position is its net investment in capital assets totaling \$119.9 million, 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

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to liquidate these liabilities. An additional portion of the County's net position of \$158.1 million represents resources that are subject to external restrictions on how they may be used.

Current assets and current liabilities in governmental activities increased primarily as a result of increase in cash from American Rescue Plan funding that remained unspent at year-end, which also caused the increase in current liabilities as the balance was reported as unearned revenue.

Current assets in business-type activities increased slightly primarily from an increase in cash in the sewer fund which resulted from advances received from the General Fund. The increase in capital assets is from multiple sewer projects including the Boone Road Sewer and Pump Station and the Vermilion Road Storm Sewer. The County generally can only use the net position to finance continuing sewer, airport and transit operations.

The increase in net OPEB asset and increase in deferred inflows for OPEB are related to the continuing effects of the OPERS changes to the health care plan offered to retirees in an effort to decrease cost and increase the solvency of the health care plan.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2022 to fiscal year 2021 follows:

Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services	\$ 31,649,056	\$ 35,180,757	\$ (3,531,701)	\$ 8,138,311	\$ 6,515,625	\$ 1,622,686
Operating Grants	77,254,531	98,937,607	(21,683,076)	1,511,908	1,186,689	325,219
Capital Grants	5,486,809	3,320,667	2,166,142	1,573,253	4,810,785	(3,237,532)
<i>Total Program Revenues</i>	<u>114,390,396</u>	<u>137,439,031</u>	<u>(23,048,635)</u>	<u>11,223,472</u>	<u>12,513,099</u>	<u>(1,289,627)</u>
General Revenues						
Property and Other Local Taxes	59,024,514	58,783,024	241,490	-	-	-
Sales Tax	43,499,410	42,011,227	1,488,183	-	-	-
Grants & Entitlements	10,643,300	13,293,678	(2,650,378)	-	-	-
Other Income	(3,027,479)	2,320,893	(5,348,372)	1,539,844	323,832	1,216,012
<i>Total General Revenues</i>	<u>130,443,211</u>	<u>116,408,822</u>	<u>14,034,389</u>	<u>1,539,844</u>	<u>323,832</u>	<u>1,216,012</u>
<i>Total Revenues</i>	<u>244,833,607</u>	<u>253,847,853</u>	<u>(9,014,246)</u>	<u>12,763,316</u>	<u>12,836,931</u>	<u>(73,615)</u>
Program Expenses						
General Government						
Legislative and Executive	51,803,344	23,827,286	27,976,058	-	-	-
Judicial	16,674,879	13,128,763	3,546,116	-	-	-
Public Safety	29,774,320	25,012,072	4,762,248	-	-	-
Public Works	13,589,592	12,659,145	930,447	-	-	-
Health	24,139,936	23,661,117	478,819	-	-	-
Human Services	76,226,555	59,558,696	16,667,859	-	-	-
Economic Development and Assistance	682,987	1,265,279	(582,292)	-	-	-
Interest and Fiscal Charges	1,795,871	1,874,586	(78,715)	-	-	-
Enterprise Operations						
Sewer System	-	-	-	7,268,005	5,973,572	1,294,433
Lorain County Regional Airport	-	-	-	1,014,474	1,210,764	(196,290)
Lorain County Transit	-	-	-	2,051,926	1,956,363	95,563
<i>Total Program Expenses</i>	<u>214,687,484</u>	<u>160,986,944</u>	<u>53,700,540</u>	<u>10,334,405</u>	<u>9,140,699</u>	<u>1,193,706</u>
<i>Excess (Deficiency) Before Transfers</i>	<u>30,146,123</u>	<u>92,860,909</u>	<u>(62,714,786)</u>	<u>2,428,911</u>	<u>3,696,232</u>	<u>(1,267,321)</u>
Transfers	(2,437,202)	(113,538)	(2,323,664)	2,437,202	113,538	2,323,664
<i>Change in Net Position</i>	<u>27,708,921</u>	<u>92,747,371</u>	<u>(65,038,450)</u>	<u>4,866,113</u>	<u>3,809,770</u>	<u>1,056,343</u>
<i>Net Position Beginning of Year</i>	<u>194,548,892</u>	<u>101,801,521</u>	<u>92,747,371</u>	<u>36,351,279</u>	<u>32,541,509</u>	<u>3,809,770</u>
<i>Net Position End of Year</i>	<u>\$ 222,257,813</u>	<u>\$ 194,548,892</u>	<u>\$ 27,708,921</u>	<u>\$ 41,217,392</u>	<u>\$ 36,351,279</u>	<u>\$ 4,866,113</u>

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Program revenues in governmental activities decreased significantly primarily from a decrease in operating grants because of a decrease in state grants received in the Intensive Supervision fund due to the timing of their grants’ two-year cycle, a decrease in federal and state grants received for LCBDD, and a decrease in federal grant revenues received from the Emergency Rental Assistance program. This was only partially offset by an increase in capital grants received in 2022 for public works projects.

There were many increases across program expenses due to OPEB-related expense allocations. Program expenses under Legislative & Executive increased significantly primarily due to an increase in spending of American Rescue Plan Act funding. Human Services program expenses also increased due to OPEB related expense allocations. Economic Development and Assistance expenses decreased due to a decline in federal grant related expenses.

The decrease in Other Income is reflective of the change in market value of the County’s investments because of worsening market conditions.

Program revenues in business-type activities decreased from the prior year. The majority of this decrease is from a decrease in capital grants and contributions. There was also an offsetting increase in Charges for Services mainly due to an increase in special assessments received.

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.

Governmental Fund Balances

Fund	12/31/2022	12/31/2021	Change
General	\$ 42,021,549	\$ 61,340,518	\$ (19,318,969)
Job & Family Services	4,741,685	2,667,216	2,074,469
Children Services	17,807,362	22,862,297	(5,054,935)
MHARS	19,173,900	18,561,902	611,998
LCBDD	24,356,829	25,940,160	(1,583,331)
American Rescue Plan	-	-	-
Construction Projects	19,348,278	3,793,731	15,554,547

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 \$17,098,836, while total fund balance is \$42,021,549. 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 20% of total General fund expenditures plus other financing uses, while total fund balance represents 50% of that same amount.

The fund balance of the General fund decreased during the fiscal year. Revenues were \$5,210,803 lower. Sales tax revenue decreased \$2,867,881 due to combination of a reduced sales tax rate for the County and decreased personal spending; and interest revenue decreased by \$6,978,323 due to poor market performance on current investments. Expenditures were \$3,353,782 lower than the prior year primarily due to the reduction of Public Safety salary and wage expenditures that were paid for with funds compliant with the American Rescue Plan Fund. The fund balance decrease was furthered by a \$20,000,000 transfer to the Construction Projects fund for improvements to the County Jail.

Job & Family Services fund balance increased primarily due to an increase in grant money received. Children Services fund balance decreased due to an increase in personnel costs, indirect cost expenditures and childcare-related contractual service expenditures, along with a decrease in federal grants received. MHARS fund balance increased slightly from normal operations. LCBDD fund balance decreased primarily due to a voluntary decrease in millage for property taxes received. American Rescue Plan fund balance remains at zero as any unspent grant funding is reported as unearned revenue.

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Construction Projects fund balance increased \$15.5 million primarily due to a \$20 million transfer from the General Fund, with an offsetting increase in expenditures for various capital projects throughout the county.

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 \$9,569,914 compared to the original budgeted revenues. The budget for sales tax revenues increased \$3,309,151 to keep budget in line with actual receipts since the County received more sales tax than expected at the beginning of the year. Licenses, permits and fees budgeted revenue also increased \$2,322,822 due to more conveyance fees received than expected. Intergovernmental revenue increased \$1,771,481 primarily due to receiving more casino revenue than expected. Interest income revenue budgets increased to keep up with the rising interest rate environment of 2022. Final total budgeted expenditures decreased \$3,370,383 compared to the original budgeted expenditures. This is primarily due to the conservation of the General Fund due to the influx of funding received from the American Rescue Plan Act (ARPA), which allowed some typical General Fund salary expenditures to be paid for with ARPA’s revenue replacement allowance; this was offset by an increase in Capital Outlay budgeted expenditures to keep budget in line with actual expenditures because the County spent more on capitalized equipment and projects than expected at the beginning of the year.

Capital Assets

The County’s investment in capital assets for its government-wide activities as of December 31, 2022, amounts to \$191,078,428 (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.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 5,473,425	\$ 5,473,425	\$ 4,630,231	\$ 4,630,231	\$ 10,103,656	\$ 10,103,656
Construction in Progress	7,226,189	6,814,303	1,501,028	3,771,305	8,727,217	10,585,608
Buildings and Improvements	84,213,802	87,308,195	7,801,085	8,362,671	92,014,887	95,670,866
Vehicles	7,209,672	7,149,063	656,067	669,446	7,865,739	7,818,509
Machinery and Equipment	5,426,711	5,303,520	394,014	414,776	5,820,725	5,718,296
Furniture & Fixtures	272,132	266,920	-	-	272,132	266,920
Intangibles	1,926,369	2,117,898	-	-	1,926,369	2,117,898
Infrastructure	31,880,197	31,641,139	-	-	31,880,197	31,641,139
Sewer Plants	-	-	5,553,262	5,751,497	5,553,262	5,751,497
Sewer Lines	-	-	22,663,986	17,051,610	22,663,986	17,051,610
Water Lines	-	-	4,250,258	2,270,927	4,250,258	2,270,927
<i>Total</i>	\$ 143,628,497	\$ 146,074,463	\$ 47,449,931	\$ 42,922,463	\$ 191,078,428	\$ 188,996,926

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

Completed Projects

- Emerald Sewer Project \$3,826,461
- North Ridge Road Watermain Replacement \$1,474,523
- Case Road Bridge \$719,472
- Boone Road Pump Station \$711,013
- Vermilion Road Storm Sewer \$564,279
- Vermont Street Bridge \$422,698
- Peck Wadsworth Bridge \$355,953
- Pitts Road Culvert \$187,960

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Amounts Spent for Ongoing Projects

- Middle Ridge Road Sewer Project \$1,350,822
- Broadway Resurfacing & Watermain Project \$1,291,541
- 911 CAD System Project \$567,793
- MHARS Crisis Receiving Center \$237,203
- Administration Building Elevator Modernization Project \$234,946
- Quarry Road Sanitary Sewer Extension \$228,613
- Oberlin Road Sewer Project \$220,597
- Telecommunication Improvements \$120,025
- 911 System Improvements \$112,069

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

Debt Administration

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

The County did not obtain ratings from either Moody's Investors Services or Standard & Poor's in 2022, however Moody's had assigned an "Aa2" bond rating to the County in 2020 and reaffirmed the County's rating in 2022 via press release. Standard & Poor's assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in 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 \$55,575,000. Of this amount, \$42,815,000 comprises bonded debt backed by the full faith and credit of the County, \$4,205,000 pledged by sales tax receipts, and \$8,555,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County. As of December 31, 2022, the County had \$10,550,000 in outstanding bond anticipation notes. Of that balance, \$4,035,000 was used to pay principal and interest on outstanding notes, \$1,995,000 is for capital improvements, the short term portion, and \$4,520,000 is for sanitary sewer and waterline projects.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Bond Anticipation Notes	\$ 6,030,000	\$ 5,600,000	\$ 4,520,000	\$ 4,495,000	\$ 10,550,000	\$ 10,095,000
General Obligation Bonds	42,815,000	45,690,000	8,555,000	9,020,000	51,370,000	54,710,000
Special Assessment Bonds	-	-	-	-	-	-
Sales Tax Receipts Bonds	4,205,000	4,605,000	-	-	4,205,000	4,605,000
OWDA Loans	-	14,332	3,886,491	4,047,973	3,886,491	4,062,305
OPWC Loan	324,978	376,868	28,124	37,346	353,102	414,214
SIB Loan	30,401	57,539	-	-	30,401	57,539
Total	\$ 53,405,379	\$ 56,343,739	\$ 16,989,615	\$ 17,600,319	\$ 70,394,994	\$ 73,944,058

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.

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

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

Economic Factors and Next Year's Budgets and Rates

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

Request for Information

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

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Lorain County, Ohio
Statement of Net Position
December 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 246,331,192	\$ 7,629,041	\$ 253,960,233	\$ -
Cash with Fiscal Agent	383,570	-	383,570	-
Cash and Cash Equivalents in Segregated Accounts	1,254,524	35,354	1,289,878	8,486,899
Bond Fund Program Reserves	-	-	-	18,205
Accounts Receivable	1,858,653	182,338	2,040,991	4,120,912
Accrued Interest Receivable	741,127	-	741,127	-
Property and Other Local Taxes Receivable	60,794,836	-	60,794,836	-
Sales Taxes Receivable	10,368,749	-	10,368,749	-
Special Assessments Receivable	36,683	10,872,656	10,909,339	-
Intergovernmental Receivable	22,642,840	987,689	23,630,529	-
Local Government Receivable	6,134,947	-	6,134,947	-
Notes Receivable	153,611	-	153,611	-
Internal Balances	7,913,724	(7,913,724)	-	-
Prepays	68,823	-	68,823	-
Due from External Parties	105,000	-	105,000	-
Due from Component Unit	390,755	-	390,755	-
Materials and Supplies Inventory	1,247,158	23,092	1,270,250	300
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	5,430,250
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,650,031
Due from Other Entities	-	-	-	3,238,139
Net OPEB Asset	18,149,614	198,314	18,347,928	96,439
Non-Depreciable Capital Assets	12,699,614	6,131,259	18,830,873	655,623
Depreciable Capital Assets, Net	130,928,883	41,318,672	172,247,555	3,650,883
<i>Total Assets</i>	<u>522,204,303</u>	<u>59,464,691</u>	<u>581,668,994</u>	<u>28,348,681</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	140,359	760,921	901,280	-
Pension	22,995,711	383,865	23,379,576	460,334
OPEB	77,356	93,959	171,315	35,466
<i>Total Deferred Outflows of Resources</i>	<u>23,213,426</u>	<u>1,238,745</u>	<u>24,452,171</u>	<u>495,800</u>
Liabilities				
Accounts Payable	5,109,008	733,929	5,842,937	2,749,953
Accrued Wages and Benefits	3,930,383	36,649	3,967,032	-
Contracts Payable	431,493	-	431,493	-
Retainage Payable	41,860	-	41,860	-
Intergovernmental Payable	2,174,742	100,308	2,275,050	-
Payroll Withholding Payable	861,875	-	861,875	-
Accrued Interest Payable	-	-	-	66,278
Claims Payable	5,224,285	-	5,224,285	-
Unearned Revenue	38,659,077	-	38,659,077	-
Notes Payable	1,995,000	-	1,995,000	-
Long-Term Liabilities:				
Due Within One Year	8,785,913	5,182,970	13,968,883	231,538
Due In More Than One Year:				
Net Pension Liability	53,286,418	562,170	53,848,588	287,809
Other Amounts Due in More Than One Year	63,963,215	11,983,972	75,947,187	7,132,387
<i>Total Liabilities</i>	<u>184,463,269</u>	<u>18,599,998</u>	<u>203,063,267</u>	<u>10,467,965</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	58,027,330	-	58,027,330	-
Pension	61,760,094	681,070	62,441,164	496,588
OPEB	18,909,223	204,976	19,114,199	197,037
<i>Total Deferred Inflows of Resources</i>	<u>138,696,647</u>	<u>886,046</u>	<u>139,582,693</u>	<u>693,625</u>
Net Position				
Net Investment in Capital Assets	89,318,813	30,567,419	119,886,232	3,976,529
Restricted for:				
Judicial Programs and Services	5,962,957	-	5,962,957	-
Public Safety Programs and Services	11,291,629	-	11,291,629	-
Health Programs and Services	56,325,488	-	56,325,488	-
Human Service Programs and Services	32,411,210	-	32,411,210	594,864
Bond Fund Program Reserves	-	-	-	2,668,236
Community and Economic Development and Assistance	994,552	-	994,552	111,500
Real Estate Assessment	9,438,780	-	9,438,780	-
Highways, Streets, Roads and Bridges	5,947,995	-	5,947,995	-
Capital Projects	23,839,207	-	23,839,207	-
Debt Service	1,867,879	-	1,867,879	-
Other Governmental Purposes	10,001,645	-	10,001,645	-
Unrestricted	(25,142,342)	10,649,973	(14,492,369)	10,331,762
<i>Total Net Position</i>	<u>\$ 222,257,813</u>	<u>\$ 41,217,392</u>	<u>\$ 263,475,205</u>	<u>\$ 17,682,891</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, 2022

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$ 51,803,344	\$ 14,526,162	\$ 2,657,526	\$ -
Judicial	16,674,879	6,591,242	323,378	-
Public Safety	29,774,320	2,928,624	2,153,798	-
Public Works	13,589,592	1,571,516	9,372,105	5,486,809
Health	24,139,936	2,782,294	10,457,538	-
Human Services	76,226,555	3,249,218	51,663,931	-
Economic Development and Assistance	682,987	-	626,255	-
Interest and Fiscal Charges	1,795,871	-	-	-
<i>Total Governmental Activities</i>	<u>214,687,484</u>	<u>31,649,056</u>	<u>77,254,531</u>	<u>5,486,809</u>
Business-Type Activities				
Sewer System	7,268,005	7,577,679	200,139	1,573,253
Lorain County Regional Airport	1,014,474	55,438	230,500	-
Lorain County Transit	2,051,926	505,194	1,081,269	-
<i>Total Business-Type Activities</i>	<u>10,334,405</u>	<u>8,138,311</u>	<u>1,511,908</u>	<u>1,573,253</u>
<i>Total Primary Government</i>	<u>\$ 225,021,889</u>	<u>\$ 39,787,367</u>	<u>\$ 78,766,439</u>	<u>\$ 7,060,062</u>
Component Unit				
Lorain County Port Authority	\$ 5,102,686	\$ 309,452	\$ 1,060,485	\$ -
Murray Ridge Production Center, Inc.	1,189,727	1,275,935	-	-
Lorain County Visitor's Bureau, Inc.	215,943	-	-	-
<i>Total Component Units</i>	<u>\$ 6,508,356</u>	<u>\$ 1,585,387</u>	<u>\$ 1,060,485</u>	<u>\$ -</u>
<i>Total</i>	<u>\$ 231,530,245</u>	<u>\$ 41,372,754</u>	<u>\$ 79,826,924</u>	<u>\$ 7,060,062</u>

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

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
\$ (34,619,656)	\$ -	\$ (34,619,656)	\$ -
(9,760,259)	-	(9,760,259)	-
(24,691,898)	-	(24,691,898)	-
2,840,838	-	2,840,838	-
(10,900,104)	-	(10,900,104)	-
(21,313,406)	-	(21,313,406)	-
(56,732)	-	(56,732)	-
(1,795,871)	-	(1,795,871)	-
<u>(100,297,088)</u>	<u>-</u>	<u>(100,297,088)</u>	<u>-</u>
-	2,083,066	2,083,066	-
-	(728,536)	(728,536)	-
-	(465,463)	(465,463)	-
-	889,067	889,067	-
<u>(100,297,088)</u>	<u>889,067</u>	<u>(99,408,021)</u>	<u>-</u>
-	-	-	(3,732,749)
-	-	-	86,208
-	-	-	(215,943)
-	-	-	(3,862,484)
<u>(100,297,088)</u>	<u>889,067</u>	<u>(99,408,021)</u>	<u>(3,862,484)</u>
59,024,514	-	59,024,514	-
43,499,410	-	43,499,410	-
-	-	-	840,784
10,643,300	-	10,643,300	981,095
20,303,466	-	20,303,466	-
(8,422,411)	-	(8,422,411)	(156,471)
5,394,932	1,539,844	6,934,776	356,764
130,443,211	1,539,844	131,983,055	2,022,172
<u>(2,437,202)</u>	<u>2,437,202</u>	<u>-</u>	<u>-</u>
<u>128,006,009</u>	<u>3,977,046</u>	<u>131,983,055</u>	<u>2,022,172</u>
27,708,921	4,866,113	32,575,034	(1,840,312)
<u>194,548,892</u>	<u>36,351,279</u>	<u>230,900,171</u>	<u>19,523,203</u>
<u>\$ 222,257,813</u>	<u>\$ 41,217,392</u>	<u>\$ 263,475,205</u>	<u>\$ 17,682,891</u>

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

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2022

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 17,137,371	\$ 3,959,451	\$ 20,227,789	\$ 19,813,378
Cash with Fiscal Agent	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	24,948	-	89,754	2,005
Accounts Receivable	405,319	-	33,000	11,900
Accrued Interest Receivable	735,334	-	-	-
Property and Other Local Taxes Receivable	9,676,317	-	10,578,568	11,190,668
Sales Taxes Receivable	6,914,390	-	-	-
Special Assessments Receivable	-	-	-	-
Intergovernmental Receivable	3,478,700	2,433,790	4,464,545	3,626,411
Local Government Receivable	1,871,164	-	-	-
Notes Receivable	-	-	-	-
Due from External Parties	105,000	-	-	-
Due from Other Funds	7,543,281	84,119	-	233,330
Due from Component Unit	390,755	-	-	-
Advances to Other Funds	12,722,363	-	-	-
Materials and Supplies Inventory	-	19,180	5,703	-
Prepaid Items	68,823	-	-	-
<i>Total Assets</i>	<u>\$ 61,073,765</u>	<u>\$ 6,496,540</u>	<u>\$ 35,399,359</u>	<u>\$ 34,877,692</u>
Liabilities				
Accounts Payable	859,137	305,880	871,053	1,388,052
Accrued Wages and Benefits	1,327,742	288,995	479,664	51,224
Contracts Payable	-	-	-	-
Retainage Payable	11,920	-	-	-
Payroll Withholdings Payable	861,875	-	-	-
Intergovernmental Payable	633,908	155,106	180,270	25,657
Due to Other Funds	106,219	502,787	1,468,314	36,810
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>3,800,801</u>	<u>1,252,768</u>	<u>2,999,301</u>	<u>1,501,743</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	9,243,086	-	10,104,941	10,689,636
Unavailable Revenue	6,008,329	502,087	4,487,755	3,512,413
<i>Total Deferred Inflows of Resources</i>	<u>15,251,415</u>	<u>502,087</u>	<u>14,592,696</u>	<u>14,202,049</u>
Fund Balances				
Nonspendable	15,731,203	19,180	5,703	-
Restricted	-	4,722,505	17,801,659	19,173,900
Committed	-	-	-	-
Assigned	9,191,510	-	-	-
Unassigned	17,098,836	-	-	-
<i>Total Fund Balance</i>	<u>42,021,549</u>	<u>4,741,685</u>	<u>17,807,362</u>	<u>19,173,900</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 61,073,765</u>	<u>\$ 6,496,540</u>	<u>\$ 35,399,359</u>	<u>\$ 34,877,692</u>

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

LCBDD	American Rescue Plan	Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 25,066,997	\$ 39,207,791	\$ 27,568,020	\$ 63,029,124	\$ 216,009,921
-	-	-	383,570	383,570
-	-	-	1,137,817	1,254,524
132,667	-	13,720	392,860	989,466
-	-	-	5,793	741,127
21,380,732	-	-	7,968,551	60,794,836
-	-	-	3,454,359	10,368,749
-	-	-	36,683	36,683
1,842,162	-	1,693,663	5,103,569	22,642,840
-	-	-	4,263,783	6,134,947
-	-	-	153,611	153,611
-	-	-	-	105,000
-	-	-	175,533	8,036,263
-	-	-	-	390,755
-	-	-	127,461	12,849,824
282,512	-	-	939,763	1,247,158
-	-	-	-	68,823
<u>\$ 48,705,070</u>	<u>\$ 39,207,791</u>	<u>\$ 29,275,403</u>	<u>\$ 87,172,477</u>	<u>\$ 342,208,097</u>
485,493	326,184	45,493	783,758	5,065,050
624,444	-	-	1,149,680	3,921,749
-	222,530	168,973	39,990	431,493
-	-	29,940	-	41,860
-	-	-	-	861,875
395,445	-	-	780,741	2,171,127
3,959	-	1,531,218	1,073,077	4,722,384
-	-	6,457,838	1,579,292	8,037,130
-	38,659,077	-	-	38,659,077
-	-	-	1,995,000	1,995,000
<u>1,509,341</u>	<u>39,207,791</u>	<u>8,233,462</u>	<u>7,401,538</u>	<u>65,906,745</u>
20,423,468	-	-	7,566,199	58,027,330
<u>2,415,432</u>	<u>-</u>	<u>1,693,663</u>	<u>8,124,633</u>	<u>26,744,312</u>
<u>22,838,900</u>	<u>-</u>	<u>1,693,663</u>	<u>15,690,832</u>	<u>84,771,642</u>
282,512	-	-	939,763	16,978,361
24,074,317	-	19,348,278	63,714,991	148,835,650
-	-	-	25,216	25,216
-	-	-	-	9,191,510
-	-	-	(599,863)	16,498,973
<u>24,356,829</u>	<u>-</u>	<u>19,348,278</u>	<u>64,080,107</u>	<u>191,529,710</u>
<u>\$ 48,705,070</u>	<u>\$ 39,207,791</u>	<u>\$ 29,275,403</u>	<u>\$ 87,172,477</u>	<u>\$ 342,208,097</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, 2022*

Total Governmental Fund Balances		\$ 191,529,710
<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.		143,628,497
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 2,719,788	
Special Assessments	36,683	
Intergovernmental	23,987,841	26,744,312
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets, liabilities and deferred outflows/inflows of resources of the internal service funds are included in governmental activities in the statement of net position.		25,697,117
Unamortized loss on refunding represents deferred outflows, which do not use current financial resources and, therefore, are not reported in the funds.		140,359
The net pension liability and net OPEB liability/asset are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	18,149,614	
Deferred Outflows - Pension	22,995,711	
Deferred Outflows - OPEB	77,356	
Net Pension Liability	(53,286,418)	
Deferred Inflows - Pension	(61,760,094)	
Deferred Inflows - OPEB	(18,909,223)	(92,733,054)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(42,815,000)	
OPWC Loans	(324,978)	
Sales Tax Receipt Bond	(4,205,000)	
SIB Loan	(30,401)	
Bond Anticipation Notes	(4,035,000)	
Unamortized Bond Premium	(571,311)	
Compensated Absences	(20,767,438)	(72,749,128)
<i>Net Position of Governmental Activities</i>		\$ 222,257,813

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
Governmental Funds
For the Year Ended December 31, 2022

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
Revenues				
Property and Other Local Taxes	\$ 10,068,370	\$ -	\$ 10,551,793	\$ 10,789,136
Sales Tax	26,497,665	-	-	-
Charges for Services	8,222,149	-	-	-
Licenses, Permits and Fees	13,094,648	-	-	-
Fines and Forfeitures	591,784	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	13,099,781	15,235,691	11,082,316	10,358,412
Interest	(8,384,011)	-	-	-
Miscellaneous	2,140,422	1,498,321	95,649	577,028
<i>Total Revenues</i>	<u>65,330,808</u>	<u>16,734,012</u>	<u>21,729,758</u>	<u>21,724,576</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	32,428,535	-	-	-
Judicial Systems	19,326,780	-	-	-
Public Safety	4,443,828	-	-	-
Public Works	83,983	-	-	-
Health	3,458	-	-	21,110,447
Human Services	3,105,393	16,196,766	26,783,543	-
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Capital Outlay	838,642	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>60,230,619</u>	<u>16,196,766</u>	<u>26,783,543</u>	<u>21,110,447</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,100,189</u>	<u>537,246</u>	<u>(5,053,785)</u>	<u>614,129</u>
Other Financing Sources (Uses)				
Issuance of Bond Anticipation Notes	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Transfers In	25,184	1,530,622	-	-
Transfers Out	(24,121,597)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(24,096,413)</u>	<u>1,530,622</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(18,996,224)	2,067,868	(5,053,785)	614,129
<i>Fund Balances Beginning of Year</i>	61,340,518	2,667,216	22,862,297	18,561,902
<i>Increase (Decrease) in Consumable Inventory</i>	(322,745)	6,601	(1,150)	(2,131)
<i>Fund Balances End of Year</i>	<u>\$ 42,021,549</u>	<u>\$ 4,741,685</u>	<u>\$ 17,807,362</u>	<u>\$ 19,173,900</u>

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

LCBDD	American Rescue Plan	Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 18,982,502	\$ -	\$ -	\$ 8,558,975	\$ 58,950,776
-	-	-	13,215,254	39,712,919
655,449	-	-	8,385,126	17,262,724
56,923	-	-	5,355,458	18,507,029
-	-	-	634,594	1,226,378
-	-	-	30,947	30,947
10,463,453	20,303,466	3,793,146	34,517,737	118,854,002
-	-	-	44,480	(8,339,531)
751,566	-	133,429	1,889,089	7,085,504
<u>30,909,893</u>	<u>20,303,466</u>	<u>3,926,575</u>	<u>72,631,660</u>	<u>253,290,748</u>
-	20,303,466	45,493	5,380,544	58,158,038
-	-	-	900,120	20,226,900
-	-	-	29,442,821	33,886,649
-	-	-	11,490,908	11,574,891
-	-	-	3,705,283	24,819,188
32,463,692	-	-	20,745,096	99,294,490
-	-	-	653,909	653,909
-	-	-	43,672	43,672
-	-	7,594,400	-	8,433,042
-	-	-	6,773,359	6,773,359
-	-	-	1,900,892	1,900,892
<u>32,463,692</u>	<u>20,303,466</u>	<u>7,639,893</u>	<u>81,036,604</u>	<u>265,765,030</u>
<u>(1,553,799)</u>	<u>-</u>	<u>(3,713,318)</u>	<u>(8,404,944)</u>	<u>(12,474,282)</u>
-	-	1,000,000	3,035,000	4,035,000
-	-	-	18,738	18,738
-	-	20,000,000	5,764,227	27,320,033
-	-	(1,732,135)	(1,864,701)	(27,718,433)
-	-	19,267,865	6,953,264	3,655,338
(1,553,799)	-	15,554,547	(1,451,680)	(8,818,944)
25,940,160	-	3,793,731	65,572,566	200,738,390
(29,532)	-	-	(40,779)	(389,736)
<u>\$ 24,356,829</u>	<u>\$ -</u>	<u>\$ 19,348,278</u>	<u>\$ 64,080,107</u>	<u>\$ 191,529,710</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, 2022*

Net Change in Fund Balances - Total Governmental Funds		\$ (8,818,944)
<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	3,606,699	
Current Year Depreciation	<u>(5,802,450)</u>	(2,195,751)
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.		
		(250,215)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	73,738	
Special Assessments	(177,817)	
Intergovernmental	<u>(372,362)</u>	(476,441)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(389,736)
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	2,875,000	
OPWC Loans	51,889	
OWDA Loans	14,332	
Sales Tax Receipt Bond	400,000	
SIB Loan	27,138	
Bond Anticipation Notes	<u>3,405,000</u>	6,773,359
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Bond Anticipation Notes		(4,035,000)
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.		
Amortization of Premium on Bonds	63,479	
Amortization of Refunding Loss	<u>(15,596)</u>	47,883
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		13,143,718
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	8,722,402	
OPEB	<u>15,689,851</u>	24,412,253
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the 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.		
		(1,009,196)
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>506,991</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 27,708,921</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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 9,649,096	\$ 9,880,603	\$ 9,880,603	\$ -	\$ 9,880,603	\$ -
Sales Tax	23,000,000	26,309,151	26,309,151	-	26,309,151	-
Charges for Services	4,257,709	3,802,528	3,802,528	-	3,802,528	-
Licenses, Permits and Fees	10,707,330	13,030,152	13,067,073	-	13,067,073	36,921
Fines and Forfeitures	602,950	625,568	629,578	-	629,578	4,010
Intergovernmental Revenue	11,265,685	13,037,166	13,043,203	-	13,043,203	6,037
Interest Income	1,026,016	2,018,464	2,111,073	-	2,111,073	92,609
Miscellaneous Revenue	778,646	2,153,715	2,153,715	-	2,153,715	-
Total Revenues	61,287,433	70,857,347	70,996,924	-	70,996,924	139,577
Expenditures						
Current:						
General Government:						
Legislative and Executive	38,039,236	34,348,068	31,402,551	923,891	32,326,442	2,021,626
Judicial	19,128,006	20,658,305	19,103,072	162,647	19,265,719	1,392,586
Public Safety	8,693,878	5,267,259	4,300,859	443,657	4,744,516	522,743
Public Works	79,800	82,350	82,125	-	82,125	225
Health	4,000	4,000	3,458	-	3,458	542
Human Services	3,493,056	3,629,908	3,058,095	39,322	3,097,417	532,491
Capital Outlay	15,456	2,093,159	826,722	83,377	910,099	1,183,060
Intergovernmental	3,500	3,500	1,087	-	1,087	2,413
Total Expenditures	69,456,932	66,086,549	58,777,969	1,652,894	60,430,863	5,655,686
Excess of Revenues Over Expenditures	(8,169,499)	4,770,798	12,218,955	(1,652,894)	10,566,061	5,795,263
Other Financing Sources (Uses)						
Transfers In	-	795,184	795,184	-	795,184	-
Transfers Out	(3,800,000)	(24,974,693)	(24,121,597)	-	(24,121,597)	853,096
Advances In	-	1,097,896	1,097,896	-	1,097,896	-
Advances Out	(50,000)	(4,531,218)	(4,531,218)	-	(4,531,218)	-
Total Other Financing Sources (Uses)	(3,850,000)	(27,612,831)	(26,759,735)	-	(26,759,735)	853,096
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,019,499)	(22,842,033)	(14,540,780)	\$ (1,652,894)	\$ (16,193,674)	\$ 6,648,359
Fund Balance at Beginning of Year	39,225,003	39,225,003	39,225,003			
Fund Balance at End of Year	\$ 27,205,504	\$ 16,382,970	\$ 24,684,223			

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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Intergovernmental Revenue	\$ 18,900,000	\$ 13,870,252	\$ 13,870,252	\$ -	\$ 13,870,252	\$ -
Miscellaneous Revenue	160,000	1,498,321	1,498,321	-	1,498,321	-
Total Revenues	19,060,000	15,368,573	15,368,573	-	15,368,573	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,800,000	7,950,000	7,641,604	-	7,641,604	308,396
Fringe Benefits	4,746,600	4,770,600	3,977,264	-	3,977,264	793,336
Material and Supplies	173,840	251,640	222,087	-	222,087	29,553
Equipment	63,071	60,013	51,773	3,678	55,451	4,562
Contractual Services	4,710,413	6,212,717	3,753,081	188,287	3,941,368	2,271,349
Fees	187,500	187,500	1,565	-	1,565	185,935
Other	33,000	107,500	77,803	-	77,803	29,697
Total Expenditures	17,714,424	19,539,970	15,725,177	191,965	15,917,142	3,622,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,345,576	(4,171,397)	(356,604)	(191,965)	(548,569)	3,622,828
Other Financing Sources (Uses)						
Transfers In	-	1,530,622	1,530,622	-	1,530,622	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	1,345,576	(2,640,775)	1,174,018	\$ (191,965)	\$ 982,053	\$ 3,622,828
Fund Balance at Beginning of Year	2,785,433	2,785,433	2,785,433			
Fund Balance at End of Year	\$ 4,131,009	\$ 144,658	\$ 3,959,451			

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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 10,131,236	\$ 10,350,320	\$ 10,350,320	\$ -	\$ 10,350,320	\$ -
Intergovernmental Revenue	11,514,267	11,127,325	11,127,413	-	11,127,413	88
Miscellaneous Revenue	50,000	62,649	62,649	-	62,649	-
Total Revenues	21,695,503	21,540,294	21,540,382	-	21,540,382	88
Expenditures						
Current:						
Human Services:						
Salaries and Wages	10,306,004	10,411,004	10,365,007	-	10,365,007	45,997
Fringe Benefits	4,974,381	4,412,448	4,348,804	-	4,348,804	63,644
Material and Supplies	246,413	225,405	217,643	2,613	220,256	5,149
Equipment	30,000	76,097	43,117	32,980	76,097	-
Contractual Services	8,229,711	9,178,031	8,917,248	228,107	9,145,355	32,676
Fees	515,050	597,714	597,008	-	597,008	706
Other	512,136	474,898	470,782	847	471,629	3,269
Total Expenditures	24,813,695	25,375,597	24,959,609	264,547	25,224,156	151,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,118,192)	(3,835,303)	(3,419,227)	\$ (264,547)	\$ (3,683,774)	\$ 151,529
Fund Balance at Beginning of Year	23,073,993	23,073,993	23,073,993			
Fund Balance at End of Year	\$ 19,955,801	\$ 19,238,690	\$ 19,654,766			

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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 10,348,038	\$ 10,543,214	\$ 10,543,214	\$ -	\$ 10,543,214	\$ -
Intergovernmental Revenue	10,397,235	9,904,975	9,908,975	-	9,908,975	4,000
Miscellaneous Revenue	577,711	510,540	510,540	-	510,540	-
Total Revenues	21,322,984	20,958,729	20,962,729	-	20,962,729	4,000
Expenditures						
Current:						
Health:						
Salaries and Wages	1,327,450	1,466,929	1,352,545	-	1,352,545	114,384
Fringe Benefits	585,498	631,047	557,964	-	557,964	73,083
Material and Supplies	67,500	146,461	117,850	-	117,850	28,611
Equipment	20,000	71,677	67,774	-	67,774	3,903
Contractual Services	15,345,658	25,352,972	17,551,619	1,644,292	19,195,911	6,157,061
Capital Outlay	379,323	2,278,244	312,569	960	313,529	1,964,715
Other	599,250	1,524,186	1,405,308	-	1,405,308	118,878
Total Expenditures	18,324,679	31,471,516	21,365,629	1,645,252	23,010,881	8,460,635
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,998,305	(10,512,787)	(402,900)	(1,645,252)	(2,048,152)	8,464,635
Other Financing Sources (Uses)						
Transfers In	14,934	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	3,013,239	(10,512,787)	(402,900)	<u>\$ (1,645,252)</u>	<u>\$ (2,048,152)</u>	<u>\$ 8,464,635</u>
Fund Balance at Beginning of Year	19,610,099	19,610,099	19,610,099			
Fund Balance at End of Year	\$ 22,623,338	\$ 9,097,312	\$ 19,207,199			

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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 18,133,212	\$ 18,454,905	\$ 18,454,905	\$ -	\$ 18,454,905	\$ -
Charges for Services	-	655,449	655,449	-	655,449	-
Licenses, Permits and Fees	-	1,725	1,725	-	1,725	-
Intergovernmental Revenue	10,992,334	10,987,679	10,987,679	-	10,987,679	-
Miscellaneous Revenue	472,000	753,473	753,473	-	753,473	-
Total Revenues	29,597,546	30,853,231	30,853,231	-	30,853,231	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	16,300,000	16,400,000	15,404,094	-	15,404,094	995,906
Fringe Benefits	9,148,260	9,048,260	7,336,384	-	7,336,384	1,711,876
Material and Supplies	673,563	681,152	528,534	12,809	541,343	139,809
Equipment	140,500	170,055	136,681	20,642	157,323	12,732
Contractual Services	9,172,014	6,390,674	4,540,713	1,167,178	5,707,891	682,783
Capital Outlay	50,000	200,000	188,767	-	188,767	11,233
Fees	138,800	168,800	133,943	-	133,943	34,857
Other	3,552,221	4,073,345	3,899,870	16,857	3,916,727	156,618
Total Expenditures	39,175,358	37,132,286	32,168,986	1,217,486	33,386,472	3,745,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,577,812)	(6,279,055)	(1,315,755)	<u>\$ (1,217,486)</u>	<u>\$ (2,533,241)</u>	<u>\$ 3,745,814</u>
Fund Balance at Beginning of Year	25,224,595	25,224,595	25,224,595			
Fund Balance at End of Year	\$ 15,646,783	\$ 18,945,540	\$ 23,908,840			

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)
American Rescue Plan
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Intergovernmental Revenue	\$ 30,090,714	\$ 30,090,714	\$ 30,090,714	\$ -	\$ 30,090,714	\$ -
Total Revenues	30,090,714	30,090,714	30,090,714	-	30,090,714	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	8,759,494	8,759,494	-	8,759,494	-
Material and Supplies	-	41,819	39,515	-	39,515	2,304
Equipment	-	3,304,963	1,067,515	1,908,616	2,976,131	328,832
Contractual Services	85,000	4,313,343	2,200,185	1,301,514	3,501,699	811,644
Capital Outlay	30,360	857,248	179,168	672,220	851,388	5,860
Other	-	7,521,000	7,521,000	-	7,521,000	-
Total Expenditures	115,360	24,797,867	19,766,877	3,882,350	23,649,227	1,148,640
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,975,354	5,292,847	10,323,837	\$ (3,882,350)	\$ 6,441,487	\$ 1,148,640
Fund Balance at Beginning of Year	28,883,954	28,883,954	28,883,954			
Fund Balance at End of Year	\$ 58,859,308	\$ 34,176,801	\$ 39,207,791			

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, 2022

	Enterprise Funds			Total	Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund		Internal Service Funds
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 6,249,720	\$ 1,269,329	\$ 109,992	\$ 7,629,041	\$ 30,321,271
Cash and Cash Equivalents in Segregated Accounts	30,204	-	5,150	35,354	-
Accounts Receivable	144,335	22,464	15,539	182,338	869,187
Intergovernmental Receivable	-	448,879	538,810	987,689	-
Special Assessments Receivable	10,872,656	-	-	10,872,656	-
Due From Other Funds	-	-	21,038	21,038	-
Materials and Supplies Inventory	23,092	-	-	23,092	-
<i>Total Current Assets</i>	<u>17,320,007</u>	<u>1,740,672</u>	<u>690,529</u>	<u>19,751,208</u>	<u>31,190,458</u>
<i>Non-Current Assets:</i>					
Net OPEB Asset	180,285	-	18,029	198,314	-
Non-Depreciable Capital Assets	1,590,774	4,540,485	-	6,131,259	-
Depreciable Capital Assets, Net	33,084,134	7,595,515	639,023	41,318,672	-
<i>Total Non-Current Assets</i>	<u>34,855,193</u>	<u>12,136,000</u>	<u>657,052</u>	<u>47,648,245</u>	<u>-</u>
<i>Total Assets</i>	<u>52,175,200</u>	<u>13,876,672</u>	<u>1,347,581</u>	<u>67,399,453</u>	<u>31,190,458</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding	760,921	-	-	760,921	-
Pension	361,279	-	22,586	383,865	-
OPEB	93,898	-	61	93,959	-
<i>Total Deferred Outflows of Resources</i>	<u>1,216,098</u>	<u>-</u>	<u>22,647</u>	<u>1,238,745</u>	<u>-</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	192,397	7,216	534,316	733,929	43,958
Accrued Wages and Benefits	31,813	-	4,836	36,649	8,634
Intergovernmental Payable	98,277	-	2,031	100,308	3,615
Claims Payable	-	-	-	-	5,224,285
Compensated Absences Current	5,881	-	2,985	8,866	-
Due to Other Funds	3,122,068	-	-	3,122,068	212,849
OWDA Loan - Current	164,776	-	-	164,776	-
OPWC Loan - Current	4,328	-	-	4,328	-
Notes Payable	4,520,000	-	-	4,520,000	-
General Obligation Bonds - Current	485,000	-	-	485,000	-
<i>Total Current Liabilities</i>	<u>8,624,540</u>	<u>7,216</u>	<u>544,168</u>	<u>9,175,924</u>	<u>5,493,341</u>
<i>Long-Term Liabilities:</i>					
Advances from Other Funds	2,106,103	1,137,591	1,569,000	4,812,694	-
Compensated Absences	76,899	-	45,704	122,603	-
OWDA Loan	3,721,715	-	-	3,721,715	-
OPWC Loan	23,796	-	-	23,796	-
General Obligation Bonds	8,115,858	-	-	8,115,858	-
Net Pension Liability	511,064	-	51,106	562,170	-
<i>Total Long-Term Liabilities</i>	<u>14,555,435</u>	<u>1,137,591</u>	<u>1,665,810</u>	<u>17,358,836</u>	<u>-</u>
<i>Total Liabilities</i>	<u>23,179,975</u>	<u>1,144,807</u>	<u>2,209,978</u>	<u>26,534,760</u>	<u>5,493,341</u>
Deferred Inflows of Resources					
Pension	619,100	-	61,970	681,070	-
OPEB	186,271	-	18,705	204,976	-
<i>Total Deferred Inflows of Resources</i>	<u>805,371</u>	<u>-</u>	<u>80,675</u>	<u>886,046</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	17,792,396	12,136,000	639,023	30,567,419	-
Unrestricted	11,613,556	595,865	(1,559,448)	10,649,973	25,697,117
<i>Total Net Position</i>	<u>\$ 29,405,952</u>	<u>\$ 12,731,865</u>	<u>\$ (920,425)</u>	<u>\$ 41,217,392</u>	<u>\$ 25,697,117</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, 2022

	Enterprise Funds			Total	Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund		Internal Service Funds
Operating Revenues					
Charges for Services	\$ 7,577,679	\$ 55,438	\$ 505,194	\$ 8,138,311	\$ 39,332,546
Miscellaneous Revenue	1,243,794	283,583	12,467	1,539,844	7,726
<i>Total Operating Revenues</i>	<u>8,821,473</u>	<u>339,021</u>	<u>517,661</u>	<u>9,678,155</u>	<u>39,340,272</u>
Operating Expenses					
Contract Services	2,564,853	377,686	1,789,280	4,731,819	2,275,220
Personal Services	732,747	-	137,509	870,256	275,086
Fringe Benefits	390,075	-	19,312	409,387	119,409
Depreciation	793,325	573,791	67,459	1,434,575	-
Claims Expense	-	-	-	-	37,669,337
Materials and Supplies	370,502	56,263	14,058	440,823	5,882
Miscellaneous	1,893,249	6,734	2,437	1,902,420	4,534
<i>Total Operating Expenses</i>	<u>6,744,751</u>	<u>1,014,474</u>	<u>2,030,055</u>	<u>9,789,280</u>	<u>40,349,468</u>
<i>Operating Income (Loss)</i>	<u>2,076,722</u>	<u>(675,453)</u>	<u>(1,512,394)</u>	<u>(111,125)</u>	<u>(1,009,196)</u>
Non-Operating Revenues (Expenses)					
Intergovernmental	200,139	230,500	1,081,269	1,511,908	-
Loss on Sale of Capital Assets	-	-	(21,871)	(21,871)	-
Interest and Fiscal Charges	(523,254)	-	-	(523,254)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(323,115)</u>	<u>230,500</u>	<u>1,059,398</u>	<u>966,783</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	1,753,607	(444,953)	(452,996)	855,658	(1,009,196)
Capital Contributions	3,612,055	-	-	3,612,055	-
Transfers In	98,400	-	300,000	398,400	-
<i>Change in Net Position</i>	5,464,062	(444,953)	(152,996)	4,866,113	(1,009,196)
<i>Net Position Beginning of Year</i>	<u>23,941,890</u>	<u>13,176,818</u>	<u>(767,429)</u>	<u>36,351,279</u>	<u>26,706,313</u>
<i>Net Position End of Year</i>	<u>\$ 29,405,952</u>	<u>\$ 12,731,865</u>	<u>\$ (920,425)</u>	<u>\$ 41,217,392</u>	<u>\$ 25,697,117</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, 2022

	Enterprise Funds				Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total	Internal Service Funds
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 5,966,170	\$ 55,117	\$ 525,964	\$ 6,547,251	\$ 38,682,530
Cash Payments to Suppliers for Goods and Services	(366,733)	(57,363)	(15,057)	(439,153)	(5,882)
Cash Payments to Employees for Services and Benefits	(1,098,479)	-	(175,542)	(1,274,021)	(396,327)
Cash Payments for Contractual Services	(2,567,100)	(447,046)	(1,326,046)	(4,340,192)	(2,026,375)
Cash Payments for Claims	-	-	-	-	(37,328,037)
Other Cash Receipts	1,223,032	280,370	12,467	1,515,869	7,726
Other Cash Payments	(1,672,960)	(5,634)	(1,438)	(1,680,032)	(4,534)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,483,930</u>	<u>(174,556)</u>	<u>(979,652)</u>	<u>329,722</u>	<u>(1,070,899)</u>
Cash Flows from Noncapital Financing Activities					
Grants and Contributions	200,139	34,504	616,485	851,128	-
Transfers In	-	-	300,000	300,000	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>200,139</u>	<u>34,504</u>	<u>916,485</u>	<u>1,151,128</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities					
Acquisition of Capital Assets	(2,411,932)	-	-	(2,411,932)	-
Advances In	2,900,000	-	-	2,900,000	-
Premium on Notes Issued	6,599	-	-	6,599	-
Note Proceeds	4,520,000	-	-	4,520,000	-
Principal Payments on Debt	(5,130,704)	-	-	(5,130,704)	-
Interest Payments on Debt	(387,334)	-	-	(387,334)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(503,371)</u>	<u>-</u>	<u>-</u>	<u>(503,371)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,180,698	(140,052)	(63,167)	977,479	(1,070,899)
<i>Cash and Cash Equivalents Beginning of Year</i>	5,099,226	1,409,381	178,309	6,686,916	31,392,170
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 6,279,924</u>	<u>\$ 1,269,329</u>	<u>\$ 115,142</u>	<u>\$ 7,664,395</u>	<u>\$ 30,321,271</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ 2,076,722	\$ (675,453)	\$ (1,512,394)	\$ (111,125)	\$ (1,009,196)
Adjustments:					
Depreciation	793,325	573,791	67,459	1,434,575	-
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	19,367	(3,534)	(15,539)	294	(650,016)
Intergovernmental Receivable	-	-	-	-	-
Special Assessments	(1,651,638)	-	-	(1,651,638)	-
Due from Other Funds	-	-	36,309	36,309	-
Materials and Supplies Inventory	3,769	-	-	3,769	-
Net OPEB Asset	(78,308)	-	(7,831)	(86,139)	-
Deferred Outflows - Pension/OPEB	355,024	-	(5,798)	349,226	-
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	(12,083)	(69,360)	463,234	381,791	35,996
Accrued Wages and Benefits	7,983	-	2,798	10,781	(2,346)
Intergovernmental Payable	17,886	-	2,031	19,917	514
Due to Other Funds	180,287	-	-	180,287	212,849
Claims Payable	-	-	-	-	341,300
Advances from Other Funds	40,000	-	-	40,000	-
Compensated Absences Payable	(34,290)	-	13,916	(20,374)	-
Deferred Inflows - Pension/OPEB	118,968	-	11,472	130,440	-
Net Pension Liability	(353,082)	-	(35,309)	(388,391)	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 1,483,930</u>	<u>\$ (174,556)</u>	<u>\$ (979,652)</u>	<u>\$ 329,722</u>	<u>\$ (1,070,899)</u>

Noncash Capital Financing Activities:

The County received \$1,573,253 of contributed capital assets in 2022.
The County purchased \$40,073 of capital assets on account for the sewer fund in 2021.
The County transferred capital assets paid from governmental funds to the sewer fund in 2022 in the amount of \$2,038,802.

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, 2022

	Custodial
Assets	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 37,442,507
Cash and Cash Equivalents in Segregated Accounts	7,158,505
Property and Other Taxes Receivable	503,953,497
Special Assessments Receivable	34,066,792
Intergovernmental Receivable	35,790,866
<i>Total Assets</i>	618,412,167
Liabilities	
Local Government Taxes Payable	927
Due to Other Governments	103,418,065
Due to Primary Government	105,000
Due to Others	89,351
<i>Total Liabilities</i>	103,613,343
Deferred Inflows of Resources	
Property Taxes not Levied to Finance Current Year Operations	452,288,845
<i>Total Deferred Inflows of Resources</i>	452,288,845
Net Position	
Restricted Net Position for Individuals, Organizations & Other Governments	62,509,979
<i>Total Net Position</i>	\$ 62,509,979

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, 2022

	Custodial
Additions	
Intergovernmental	\$ 37,536,155
Amounts Received as Fiscal Agent	23,710,846
Licenses, Permits & Fees for Other Governments	60,697,437
Fines & Forfeitures for Other Governments	2,416
Property Tax Collections for Other Governments	530,589,121
Sheriff Sale Collections for Other Governments	6,141,328
Contributions from Individuals	154,310
Amounts Received for Others	1,391,060
Miscellaneous	144,377
<i>Total Additions</i>	660,367,050
 Deductions	
Distributions as Fiscal Agent	20,982,555
Distributions of State Funds to Other Governments	37,388,298
Distributions to the State of Ohio	177,200
Licenses, Permits & Fees Distributions to Other Governments	60,261,162
Fines & Forfeitures Distributions to Other Governments	2,416
Property Tax Distributions to Other Governments	517,163,372
Sheriff Sale Distributions to Other Governments	6,143,395
Distributions to Individuals	320,986
Amounts Paid to Others	902,159
Miscellaneous	573,634
<i>Total Deductions</i>	643,915,177
 <i>Change in Net Position</i>	 16,451,873
 <i>Net Position Beginning of Year</i>	 46,058,106
 <i>Net Position End of Year</i>	 \$ 62,509,979

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

Lorain County, Ohio
Combining Statement of Net Position
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2022
Murray Ridge Production Center, Inc. - June 30, 2022
Lorain County Visitor's Bureau, Inc. - December 31, 2022

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,764,502	\$ 2,293,688	\$ 2,428,709	\$ 8,486,899
Bond Fund Program Reserves	-	-	18,205	18,205
Receivables, Net of Allowances	3,704,439	369,591	46,882	4,120,912
Material and Supplies Inventory	-	-	300	300
Deposits	-	1,000	-	1,000
Assets Held for Resale	5,430,250	-	-	5,430,250
Noncurrent Assets:				
Bond Fund Program Reserves	2,546,401	-	103,630	2,650,031
Net OPEB Asset	96,439	-	-	96,439
Due from Other Entities	3,238,139	-	-	3,238,139
Capital Assets not being Depreciated	568,688	-	86,935	655,623
Capital Assets, Net of Depreciation	3,407,841	7,741	235,301	3,650,883
Total Assets	<u>22,756,699</u>	<u>2,672,020</u>	<u>2,919,962</u>	<u>28,348,681</u>
Deferred Outflows of Resources:				
Pension	460,334	-	-	460,334
OPEB	35,466	-	-	35,466
Total Deferred Outflows of Resources	<u>495,800</u>	<u>-</u>	<u>-</u>	<u>495,800</u>
Liabilities:				
Current Liabilities:				
Payables	2,707,677	35,980	6,296	2,749,953
Accrued Interest	66,278	-	-	66,278
Noncurrent Liabilities:				
Due within One Year	171,538	-	60,000	231,538
Due in more than One Year:				
Net Pension Liability	287,809	-	-	287,809
Other Amounts	6,467,291	-	665,096	7,132,387
Total Liabilities	<u>9,700,593</u>	<u>35,980</u>	<u>731,392</u>	<u>10,467,965</u>
Deferred Inflows of Resources:				
Pension	496,588	-	-	496,588
OPEB	197,037	-	-	197,037
Total Deferred Inflows of Resources	<u>693,625</u>	<u>-</u>	<u>-</u>	<u>693,625</u>
Net Position:				
Net Investment in Capital Assets	3,976,529	-	-	3,976,529
Restricted for:				
Human Service Programs and Services	-	594,864	-	594,864
Bond Fund Program Reserves	2,546,401	-	121,835	2,668,236
Community and Economic Development and Assistance	111,500	-	-	111,500
Unrestricted	6,223,851	2,041,176	2,066,735	10,331,762
Total Net Position	<u>\$ 12,858,281</u>	<u>\$ 2,636,040</u>	<u>\$ 2,188,570</u>	<u>\$ 17,682,891</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, 2022
Murray Ridge Production Center, Inc. - For the Fiscal Year Ended June 30, 2022
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2022

<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>
Lorain County Port Authority							
Economic Development	\$ 5,102,686	\$ 309,452	\$ 1,060,485	\$ (3,732,749)	\$ -	\$ -	\$ (3,732,749)
Murray Ridge Production Center, Inc.							
Production	1,189,727	1,275,935	-	-	86,208	-	86,208
Lorain County Visitor's Bureau, Inc.							
Tourism	215,943	-	-	-	-	(215,943)	(215,943)
Total Component Units	<u>\$ 6,508,356</u>	<u>\$ 1,585,387</u>	<u>\$ 1,060,485</u>	<u>(3,732,749)</u>	<u>86,208</u>	<u>(215,943)</u>	<u>(3,862,484)</u>
General Revenues:							
Lodging and Excise Tax				-	-	840,784	840,784
Intergovernmental Revenue							
not Restricted to Specific Programs				981,095	-	-	981,095
Investment Income				61,079	(217,550)	-	(156,471)
Other Income				353,928	-	2,836	356,764
Total General Revenue				<u>1,396,102</u>	<u>(217,550)</u>	<u>843,620</u>	<u>2,022,172</u>
Changes in Net Position				<u>(2,336,647)</u>	<u>(131,342)</u>	<u>627,677</u>	<u>(1,840,312)</u>
Net Position - Beginning				<u>15,194,928</u>	<u>2,767,382</u>	<u>1,560,893</u>	<u>19,523,203</u>
Net Position - Ending				<u>\$ 12,858,281</u>	<u>\$ 2,636,040</u>	<u>\$ 2,188,570</u>	<u>\$ 17,682,891</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, non-governmental 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 Director of the Bureau in 2021 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.

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.

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.

American Rescue Plan. The American Rescue Plan fund accounts for revenues from the American Rescue Plan Act, (ARP), H.R. 1319 used to provide identified local and state governments, called entitlement units, with economic resources to assist in the economic, public health and societal recovery for the COVID-19 pandemic.

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.

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 and fiduciary 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.

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, are 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 assets 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 assets 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, 2022, but which were levied to finance 2023 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.

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 2022.

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.

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 2022, investments were limited to STAR Ohio, U.S. Treasury Notes and Bonds, 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), Assured Guaranty Municipal, commercial paper, corporate bonds and money market funds.

Except for nonparticipating investment contracts 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 repurchase agreements 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 2022. 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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 in the General Fund during 2022 amounted to a deficit of \$8,384,011, which includes a deficit of \$7,752,866 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 initial maturity of more than three months that were not purchased from the pool are reported as investments.

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.

Interfund Balances

On fund financial statements, 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" and "Advances to/from Other Funds," respectively. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as "Internal Balances."

Capital Assets and Depreciation

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

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

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County’s historical records of necessary improvements and replacement. As used in this section the term depreciation includes amortization of intangible assets. Depreciation is computed using the straight-line method over the following useful lives:

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

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.

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 and 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.

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.

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.

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.

Interfund Transactions

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Interfund transfers are eliminated when reported in the entity wide financial statements for both the governmental and business-type activities. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund, and as a reduction of expenditures/expenses in the fund that is reimbursed.

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.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability/asset, 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.

Implementation of New Accounting Principles

For the year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates*, certain provisions of GASB Statement No. 97, *Component Unit Criteria and Deferred Compensation Plans*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. These changes were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates 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 County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the County.

NOTE 3 - 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 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) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (3) Certain funds that are legally budgeted in separate special revenue funds (Certificate of Title and Recorder's Equipment) are considered part of the General fund on a GAAP basis.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

- (4) Outstanding year-end encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance for governmental fund types (GAAP).

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	American Rescue Plan
GAAP Basis	\$(18,996,224)	\$ 2,067,868	\$ (5,053,785)	\$ 614,129	\$ (1,553,799)	\$ -
Net Adjustment for Revenue Accruals	8,969,144	(1,365,439)	(189,376)	(761,847)	(56,662)	9,787,248
Net Adjustment for Expenditure Accruals	(4,153,042)	471,589	1,823,934	(255,182)	294,706	536,589
Funds Budgeted Elsewhere	(360,658)	-	-	-	-	-
Adjustment for Encumbrances	(1,652,894)	(191,965)	(264,547)	(1,645,252)	(1,217,486)	(3,882,350)
Budget Basis	<u>\$(16,193,674)</u>	<u>\$ 982,053</u>	<u>\$ (3,683,774)</u>	<u>\$ (2,048,152)</u>	<u>\$ (2,533,241)</u>	<u>\$ 6,441,487</u>

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 \$444,663 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 \$47,848,844. Of the County's bank balance, \$44,989,218 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.

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Investments

As of December 31, 2022, 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	\$ 43,023,876	\$ 43,023,876	\$ -	16.90%
Money Market Funds	2,769,932	2,769,932	-	1.09%
Fair Value:				
US Treasury Notes	44,203,070	7,857,896	36,345,174	17.35%
US Treasury Bonds	3,379,410	3,379,410	-	1.33%
FFCB	40,893,059	13,330,135	27,562,924	16.05%
FNMA	27,318,668	5,592,511	21,726,157	10.72%
FHLB	41,294,576	741,113	40,553,463	16.21%
FHLMC	23,873,890	13,576,440	10,297,450	9.37%
Assured Guaranty Municipal	9,767,013	5,819,883	3,947,130	3.83%
Commercial Paper	8,567,317	8,567,317	-	3.36%
Corporate Bonds	9,652,039	2,974,650	6,677,389	3.79%
Total Investments	<u>\$ 254,742,850</u>	<u>\$ 107,633,163</u>	<u>\$ 147,109,687</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2022.

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 Aaa from Moody's. S&P Global Ratings has assigned the Commercial Paper an A1 rating and STAR Ohio and money market an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2022 is 32 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 - TAXES

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of 2021 taxes. The 2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2022 real property taxes are collected in and intended to finance 2023 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 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2022 was \$9.302 per \$1,000 of assessed value. The assessed values upon which the 2022 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 8,305,847,210
Public Utilities Personal Property	<u>569,433,920</u>
Total	<u><u>\$ 8,875,281,130</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. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

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. In December 2020, the Lorain County Board of Commissioners adopted a resolution to repeal the additional Sales and Use tax of 0.25% that initially became effective April 2017; the repeal was effective on all retail sales made in the County as of April 2021. 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 0.50% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2022.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

Tax Abatement Program	
Community Reinvestment Area (CRA)	
City of Amherst	\$ 13,141
City of Avon Lake	116,592
City of Elyria	50,179
City of Lorain	111,304
City of North Ridgeville	76,268
Village of Lagrange	3,891
Total Community Reinvestment Area (CRA)	371,375
Enterprise Zone	
City of Avon	21,111
City of Elyria	14,753
City of Oberlin	2,912
City of Vermilion	4,575
Village of Sheffield	1,537
Total Enterprise Zone	44,888
Total All Abatements	\$416,263

* Incentives abated for 2021 that would have been collected in 2022 in actual dollars.

NOTE 6 – REGULATED LEASES

The County entered into multiple regulated leases as lessor related to the aeronautical use of Lorain County Regional Airport, a major enterprise fund of the County.

Lease Description	Lease Term (in Months)	Lease End Date	Payment Method	Lease Revenue
Land	169	1/31/2036	Quarterly	\$ 4,911
Land	26	2/29/2024	Semi-Annual	119,109
Land	419	11/30/2056	Monthly	2,668
Land	669	9/30/2077	Annual	26,056
Hangars	179	11/30/2036	Monthly	6,336
Hangars	21	9/30/2023	Monthly	42,000

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The future minimum expected revenues until maturity are as follows:

Year Ending	Future Minimum Expected Revenues
2023	\$ 192,217
2024	41,609
2025	41,609
2026	41,609
2027	41,609
2028 - 2032	208,043
2033 - 2037	190,620
2038 - 2042	147,778
2043 - 2047	147,778
2048 - 2052	147,778
2053 - 2057	143,987
2058 - 2062	130,282
2063 - 2067	130,282
2068 - 2072	130,282
2073 - 2077	104,226

NOTE 7 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

Payable Fund	Receivable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 22,100
General Fund	Job & Family Services	84,119
Job & Family Services	Transit (Nonmajor Enterprise)	21,038
Job & Family Services	General Fund	481,749
Children Services	General Fund	1,233,277
Children Services	MHARS	233,330
Children Services	Nonmajor Governmental Funds	1,708
LCBDD	Nonmajor Governmental Funds	3,959
MHARS	Nonmajor Governmental Funds	36,810
Construction Projects	General Fund	1,531,218
Nonmajor Governmental Funds	General Fund	1,039,426
Nonmajor Governmental Funds	Nonmajor Governmental Funds	33,650
Sewer System	General Fund	3,044,762
Sewer System	Nonmajor Governmental Funds	77,306
Internal Service	General Fund	212,849
Total		\$8,057,301

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:

	Payable Fund:					Total
	Construction Projects	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	
Receivable Fund:						
General Fund	\$ 6,457,838	\$ 1,451,831	\$ 2,106,103	\$ 1,137,591	\$ 1,569,000	\$ 12,722,363
Nonmajor Governmental	-	127,461	-	-	-	127,461
Total	\$ 6,457,838	\$ 1,579,292	\$ 2,106,103	\$ 1,137,591	\$ 1,569,000	\$ 12,849,824

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

Interfund Transfers

	General Fund	Job & Family Services	Construction Projects	Nonmajor Governmental Funds	Sewer Enterprise Fund	Nonmajor Enterprise Fund	Total
Transfers Out:							
General Fund	\$ -	\$ 1,530,622	\$ 20,000,000	\$ 2,290,975	\$ -	\$ 300,000	\$ 24,121,597
Construction Projects	25,184	-	-	1,706,951	-	-	1,732,135
Nonmajor Governmental	-	-	-	1,766,301	98,400	-	1,864,701
Sewer Enterprise Fund	-	-	-	-	-	-	-
Total	<u>\$ 25,184</u>	<u>\$ 1,530,622</u>	<u>\$ 20,000,000</u>	<u>\$ 5,764,227</u>	<u>\$ 98,400</u>	<u>\$ 300,000</u>	<u>\$ 27,718,433</u>

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

NOTE 8 - CAPITAL ASSETS

Activity for the Governmental Activities for the year ended December 31, 2022 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 5,473,425	\$ -	\$ -	\$ 5,473,425
Construction In Progress	6,814,303	4,559,835	4,147,949	7,226,189
Total Capital Assets Not Being Depreciated	<u>12,287,728</u>	<u>4,559,835</u>	<u>4,147,949</u>	<u>12,699,614</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	143,041,436	-	1,098,666	141,942,770
Vehicles	12,225,478	756,976	348,156	12,634,298
Machinery & Equipment	14,096,373	732,057	1,623,580	13,204,850
Furniture & Fixtures	451,617	19,697	-	471,314
Intangible Assets	4,011,191	-	-	4,011,191
Infrastructure	107,570,904	1,686,083	-	109,256,987
Total Capital Assets Being Depreciated	<u>281,396,999</u>	<u>3,194,813</u>	<u>3,070,402</u>	<u>281,521,410</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	55,733,241	2,912,410	916,683	57,728,968
Vehicles	5,076,415	628,135	279,924	5,424,626
Machinery & Equipment	8,792,853	608,866	1,623,580	7,778,139
Furniture & Fixtures	184,697	14,485	-	199,182
Intangible Assets	1,893,293	191,529	-	2,084,822
Infrastructure	75,929,765	1,447,025	-	77,376,790
Total Accumulated Depreciation	<u>147,610,264</u>	<u>5,802,450</u>	<u>2,820,187</u>	<u>150,592,527</u>
Total Capital Assets Being Depreciated, Net	<u>133,786,735</u>	<u>(2,607,637)</u>	<u>250,215</u>	<u>130,928,883</u>
Governmental Activities Capital Assets, Net	<u>\$ 146,074,463</u>	<u>\$ 1,952,198</u>	<u>\$ 4,398,164</u>	<u>\$ 143,628,497</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

Governmental Activities:	
Legislative & Executive	\$ 758,353
Judicial	1,151,688
Public Safety	1,270,990
Public Works	1,732,804
Health	296,086
Human Services	582,572
Economic Development and Assistance	9,957
Total Depreciation	<u>\$ 5,802,450</u>

Activity for the Business-type Activities for the year ended December 31, 2022 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	3,771,305	220,597	2,490,874	1,501,028
Total Capital Assets Not Being Depreciated	8,401,536	220,597	2,490,874	6,131,259
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	14,732,134	-	-	14,732,134
Vehicles	2,012,054	104,664	348,478	1,768,240
Machinery & Equipment	534,193	-	-	534,193
Sewer Plants	7,123,707	-	-	7,123,707
Sewer Lines	25,090,515	6,110,726	-	31,201,241
Water Lines	3,926,930	2,038,801	-	5,965,731
Total Capital Assets Being Depreciated	53,419,533	8,254,191	348,478	61,325,246
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	6,369,464	561,585	-	6,931,049
Vehicles	1,342,608	96,172	326,607	1,112,173
Machinery & Equipment	119,416	20,763	-	140,179
Sewer Plants	1,372,210	198,235	-	1,570,445
Sewer Lines	8,038,905	498,350	-	8,537,255
Water Lines	1,656,003	59,470	-	1,715,473
Total Accumulated Depreciation	18,898,606	1,434,575	326,607	20,006,574
Total Capital Assets Being Depreciated, Net	34,520,927	6,819,616	21,871	41,318,672
Business-type Activities Capital Assets, Net	\$ 42,922,463	\$ 7,040,213	\$ 2,512,745	\$ 47,449,931

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Activity for the Component Units for the years ended December 31, 2022 and June 30, 2022 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:			
Land	\$ 655,623	\$ -	\$ 655,623
Capital Assets Being Depreciated:			
Buildings	2,488,166	498,287	2,986,453
Building & Improvements	1,603,813	-	1,603,813
Vehicle	108,281	-	108,281
Furniture & Fixtures	133,379	-	133,379
Machinery & Equipment	419,625	-	419,625
Total Capital Assets Being Depreciated	<u>4,753,264</u>	<u>498,287</u>	<u>5,251,551</u>
Less Accumulated Depreciation:			
Buildings	518,694	50,162	568,856
Building & Improvements	346,780	36,547	383,327
Vehicle	99,450	1,642	101,092
Furniture & Fixtures	136,274	536	136,810
Machinery & Equipment	393,719	16,864	410,583
Total Accumulated Depreciation	<u>1,494,917</u>	<u>105,751</u>	<u>1,600,668</u>
Total Capital Assets Being Depreciated, Net	<u>3,258,347</u>	<u>392,536</u>	<u>3,650,883</u>
Component Units Capital Assets, Net	<u>\$ 3,913,970</u>	<u>\$ 392,536</u>	<u>\$ 4,306,506</u>

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$5,224,285 reported in the fund at December 31, 2022, 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 2021 and 2022 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	2,880,544	40,358,582	38,356,141	4,882,985
2022	4,882,985	37,669,337	37,328,037	5,224,285

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 2022 was \$784,866.

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 48 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 2022, the County contributed \$77,509 to NOACA.

NOTE 12 - RELATED ORGANIZATIONS

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 2022.

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 2022.

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 2022.

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

The 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/OPEB 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 the 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 funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension 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 pension liabilities within 30 years. If the pension 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 (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net 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)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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. Effective January 1, 2022, the Combined Plan is no longer available for member selection. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members. 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 as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a benefit recipient has received benefits for 12 months, the member is eligible 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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2022 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* 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 \$13,168,417 for 2022. Of this amount, \$1,613,939 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.

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 in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2026, 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. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2022 contribution rates were equal to the statutory maximum rates.

The County’s contractually required contribution to STRS was \$225,967 for 2022.

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, 2021, 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, 2022, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.587402%	0.012336%	
Prior Measurement Period	0.583574%	0.012659%	
Change in Proportion	<u>0.003828%</u>	<u>-0.000324%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 51,106,351	\$ 2,742,237	\$ 53,848,588
Pension Expense	\$ (8,723,635)	\$ 173,795	\$ (8,549,840)

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 service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ -	\$ 95,424	\$ 95,424
Differences between Expected and Actual Experience			
Changes of Assumptions	2,605,327	35,106	2,640,433
Changes in Proportionate Share and Differences in Contributions	6,390,796	328,163	6,718,959
County Contributions Subsequent to the Measurement Date	608,576	27,614	636,190
	<u>13,168,417</u>	<u>120,153</u>	<u>13,288,570</u>
Total Deferred Outflows of Resources	<u>\$ 22,773,116</u>	<u>\$ 606,460</u>	<u>\$ 23,379,576</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$ 1,120,888	\$ 10,491	\$ 1,131,379
Changes of Assumptions	60,789,146	-	60,789,146
Changes in Proportionate Share and Differences in Contributions	-	247,012	247,012
	<u>212,967</u>	<u>60,660</u>	<u>273,627</u>
Total Deferred Inflows of Resources	<u>\$ 62,123,001</u>	<u>\$ 318,163</u>	<u>\$ 62,441,164</u>

\$13,288,570 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, 2023. 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
2023	\$ (7,780,360)	\$ (5,943)	\$ (7,786,303)
2024	(20,773,814)	(22,117)	(20,795,931)
2025	(14,293,988)	(81,905)	(14,375,893)
2026	(9,670,140)	278,109	(9,392,031)
Total	<u>\$ (52,518,302)</u>	<u>\$ 168,144</u>	<u>\$ (52,350,158)</u>

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

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	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	OPERS Traditional Plan
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	0.50 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.20 percent
Actuarial Cost Method	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) [for all divisions]. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) [for all divisions]. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, 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, 2020.

During 2021, 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 for 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 15.3 percent for 2021.

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

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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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	<u>100.00%</u>	<u>4.21%</u>

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 134,744,145	\$ 51,106,351	\$ (18,491,415)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, are presented below:

Inflation	2.50 percent
Salary Increases	Varies by service from 2.50 percent to 8.50 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Cost-of-Living Adjustments (COLA)	0.00 percent

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Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, 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	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

For 2022, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, 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, 2022 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

*Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of 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 7.00 percent as of June 30, 2022. 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, 2022. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

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, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 4,142,522	\$ 2,742,237	\$ 1,558,030

Assumption and Benefit Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent for the June 30, 2022 valuation.

Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

NOTE 14 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, 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 2022, OPERS did not allocate any employer contribution to health care for members. 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 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2022.

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 partial premium reimbursements will be continued indefinitely. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2022, STRS did not allocate any employer contributions to post-employment health care.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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) for STRS was measured as of June 30, 2022, 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 retirement plan 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	0.575595%	0.0123357%	
Prior Measurement Period	0.572396%	0.0126594%	
Change in Proportion	<u>0.003199%</u>	<u>-0.0003237%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (18,028,516)	\$ (319,412)	\$ (18,347,928)
OPEB Expense	\$ (15,636,769)	\$ (75,656)	\$ (15,712,425)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 5,559	\$ 5,559
Differences between Expected and			
Actual Experience	-	4,628	4,628
Changes of Assumptions	-	13,604	13,604
Changes in Proportionate Share and			
Differences in Contributions	147,182	342	147,524
Total Deferred Outflows of Resources	<u>\$ 147,182</u>	<u>\$ 24,133</u>	<u>\$ 171,315</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 2,734,652	\$ 47,971	\$ 2,782,623
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	8,594,726	-	8,594,726
Changes of Assumptions	7,297,740	226,491	7,524,231
Changes in Proportionate Share and			
Differences in Contributions	159,487	53,132	212,619
Total Deferred Inflows of Resources	<u>\$ 18,786,605</u>	<u>\$ 327,594</u>	<u>\$ 19,114,199</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
2023	\$ (11,550,679)	\$ (91,360)	\$ (11,642,039)
2024	(3,976,505)	(90,246)	(4,066,751)
2025	(1,877,904)	(51,264)	(1,929,168)
2026	(1,234,335)	(14,242)	(1,248,577)
2027	-	(18,617)	(18,617)
Thereafter	-	(37,732)	(37,732)
Total	<u>\$ (18,639,423)</u>	<u>\$ (303,461)</u>	<u>\$ (18,942,884)</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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.50 percent, initial	8.50 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, 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, 2020.

During 2021, 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 contributions 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 14.3 percent for 2021.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

Discount Rate A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB (asset) calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (10,602,460)	\$ (18,028,516)	\$ (24,192,258)

Sensitivity of the County's Proportionate Share of the Net OPEB (Asset) to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB (asset). The following table presents the net OPEB (asset) calculated using the assumed trend rates, and the expected net OPEB (asset) 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.

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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 2022 is 5.50 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 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 (Asset)	\$ (18,223,338)	\$ (18,028,516)	\$ (17,797,397)

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation are presented below:

Salary Increases	Varies by service from 2.50 percent to 8.50 percent	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-68.78 percent	3.94 percent
Prescription Drug		
Pre-Medicare	9.00 percent	3.94 percent
Medicare	-5.47 percent	3.94 percent

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, 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	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 percent	4.00 percent

In 2022, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

In 2021, 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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The actuarial assumptions used in the June 30, 2022 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

*Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of 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 7.00 percent as of June 30, 2022. 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 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2022.

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, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2022, 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)	\$ (295,288)	\$ (319,412)

	1% Decrease	Current Trend Rate	1% Increase
	County's Proportionate Share of the Net OPEB (Asset)	\$ (331,308)	\$ (319,412)

Assumption Changes Since the Prior Measurement Date The discount rate remained unchanged at 7.00 percent for the June 30, 2022 valuation.

Benefit Term Changes Since the Prior Measurement Date Salary increase rates were updated based on the actuarial experience study for the period of July 1, 2015 through June 30, 2021 and were changed from age based to service based.

Healthcare trends were updated to reflect emerging claims and recoveries experience.

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

Bonded Long-Term Debt Changes in bonded long-term debt obligations of the County during 2022 were as follows:

	<u>Original</u>	<u>Balance 01/01/22</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/22</u>	<u>Amount Due In One Year</u>
<u>General Obligation Bonds</u>						
<u>Governmental Activities</u>						
2017-3.00% to 4.00% General Improvement Refunding Bonds	\$ 2,900,000	\$ 2,465,000	\$ -	\$ (120,000)	\$ 2,345,000	\$ 120,000
2018-2.00% to 5.00% General Obligation Refunding Bond	11,755,000	8,875,000	-	(740,000)	8,135,000	770,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond	7,565,000	7,025,000	-	(205,000)	6,820,000	215,000
2020-3.00% to 4.00% General Obligation Various Purpose Bonds	8,455,000	7,690,000	-	(400,000)	7,290,000	415,000
2020-4.00% General Obligation Refunding Manuscript Bond	3,850,000	3,560,000	-	(280,000)	3,280,000	285,000
2020-1.00% to 4.00% General Obligation Various Purpose Bonds	17,100,000	16,075,000	-	(1,130,000)	14,945,000	1,165,000
Total General Obligation Bonds		<u>\$ 45,690,000</u>	<u>\$ -</u>	<u>\$ (2,875,000)</u>	<u>\$ 42,815,000</u>	<u>\$ 2,970,000</u>
<u>Business-Type</u>						
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds	5,520,000	\$ 195,000	\$ -	\$ (195,000)	\$ -	\$ -
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds	1,190,000	80,000	-	(80,000)	-	-
2019-3.50% to 4.00% General Obligation Various Purpose Bond - Sewer	2,690,000	2,420,000	-	(105,000)	2,315,000	105,000
2020-2.5% to 4.00% Refunding Sewer District Improvement Bonds	5,920,000	5,845,000	-	(65,000)	5,780,000	360,000
2020-1.00% to 4.00% General Obligation Sewer Project Bond	495,000	480,000	-	(20,000)	460,000	20,000
Total General Obligation Bonds-Unvoted		<u>\$ 9,020,000</u>	<u>\$ -</u>	<u>\$ (465,000)</u>	<u>\$ 8,555,000</u>	<u>\$ 485,000</u>

Lorain County, Ohio
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	<u>Original</u>	<u>Balance 01/01/22</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/22</u>	<u>Amount Due In One Year</u>
<u>Bond Anticipation Notes</u>						
<u>Governmental Activities</u>						
2021-1.50% Various Purpose due 5/04/2022	\$ 3,405,000	\$ 3,405,000	\$ -	\$ (3,405,000)	\$ -	\$ -
2022-2.50% Various Purpose due 5/03/2023	4,035,000	-	4,035,000	-	4,035,000	4,035,000
Total Bond Anticipation Notes		<u>3,405,000</u>	<u>4,035,000</u>	<u>(3,405,000)</u>	<u>4,035,000</u>	<u>4,035,000</u>
<u>Business-Type</u>						
2021-1.50% Various Purpose due 5/04/2022 - Sewer	4,495,000	4,495,000	-	(4,495,000)	-	-
2022-2.50% Various Purpose due 5/03/2023 - Sewer	4,520,000	-	4,520,000	-	4,520,000	4,520,000
Total Bond Anticipation Notes		<u>4,495,000</u>	<u>4,520,000</u>	<u>(4,495,000)</u>	<u>4,520,000</u>	<u>4,520,000</u>
<u>Sales Tax Receipts Bonds-Pledged</u>						
Sales Tax Receipts Bonds-Pledged						
2017-2.00% to 3.00% 911						
Equipment Bonds	2,565,000	1,615,000	-	(255,000)	1,360,000	260,000
2018-2.00% to 4.00% 911						
Equipment Bonds	3,500,000	2,990,000	-	(145,000)	2,845,000	145,000
Total Sales Tax Receipts Bonds-Pledged		<u>4,605,000</u>	<u>-</u>	<u>(400,000)</u>	<u>4,205,000</u>	<u>405,000</u>
Total Bonded Long-Term Debt		<u>\$ 67,215,000</u>	<u>\$ 8,555,000</u>	<u>\$ (11,640,000)</u>	<u>\$ 64,130,000</u>	<u>\$ 12,415,000</u>

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Direct Borrowings and Financing

Governmental Activities	Balance 01/01/22	Issued	(Retired)	Balance 12/31/22	Amount Due In One Year
<i>Direct Borrowings:</i>					
OWDA Loans					
Coastal Erosion 4705-4.67%	\$ 14,332	\$ -	\$ (14,332)	\$ -	\$ -
OPWC Loans					
OPWC-CI12I-0.0%	42,300	-	(9,400)	32,900	9,400
OPWC-CI44H-0.0%	29,201	-	(8,344)	20,857	8,344
OPWC-CI50Q-0.0%	131,729	-	(5,606)	126,123	5,606
OPWC-CI41E-0.0%	38,937	-	(15,575)	23,362	15,575
OPWC-CI02F-0.0%	2,751	-	(1,376)	1,375	1,375
OPWC-CI23K-0.0%	1,568	-	(185)	1,383	185
OPWC-CI36U-0.0%	81,959	-	(9,642)	72,317	9,642
OPWC-CI52T-0.0%	48,422	-	(1,761)	46,661	1,760
Total OPWC Loans	<u>376,867</u>	<u>-</u>	<u>(51,889)</u>	<u>324,978</u>	<u>51,887</u>
SIB Loan 130011-3.00%	<u>57,539</u>	<u>-</u>	<u>(27,138)</u>	<u>30,401</u>	<u>30,401</u>
Business-type Activities					
<i>Direct Borrowings:</i>					
OWDA Loans					
Sewer Improvement - 5551-3.25%	491,484	-	(47,836)	443,648	49,404
Sewer Improvement - 7675-2.28%	157,342	-	(4,381)	152,961	4,481
Sewer Improvement - 7817-1.48%	2,737,606	-	(79,558)	2,658,048	80,740
Sewer Improvement - 7843-1.49%	661,541	-	(29,707)	631,834	30,151
Total OWDA Loans	<u>4,047,973</u>	<u>-</u>	<u>(161,482)</u>	<u>3,886,491</u>	<u>164,776</u>
OPWC Loans					
OPWC-CI47G-0.0%	32,451	-	(4,327)	28,124	4,328
OPWC-CI28D-0.0%	4,895	-	(4,895)	-	-
Total OPWC Loans	<u>37,346</u>	<u>-</u>	<u>(9,222)</u>	<u>28,124</u>	<u>4,328</u>

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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		Sales Tax Receipts		OPWC
	Principal	Interest	Principal	Interest	Principal
2023	\$ 2,970,000	\$ 1,522,001	\$ 405,000	\$ 135,825	\$ 51,887
2024	3,035,000	1,449,326	415,000	126,275	42,724
2025	2,890,000	1,348,946	425,000	116,100	30,762
2026	2,960,000	1,270,952	440,000	105,663	21,892
2027	3,075,000	1,160,875	450,000	94,113	17,191
2028-2032	14,360,000	3,962,057	935,000	340,924	61,398
2033-2037	6,195,000	2,056,812	1,135,000	139,600	36,830
2038-2042	5,135,000	1,004,750	-	-	36,830
2043-2047	2,195,000	153,656	-	-	22,803
2048-2051	-	-	-	-	2,661
Total	\$ 42,815,000	\$ 13,929,375	\$ 4,205,000	\$ 1,058,500	\$ 324,978

Year Ending December 31,	State Infrastructure Bank	
	Principal	Interest
2023	\$ 30,401	\$ 650
Total	\$ 30,401	\$ 650

BUSINESS-TYPE ACTIVITIES					
Year Ending December 31,	General Obligation		Ohio Water Development Authority		OPWC
	Principal	Interest	Principal	Interest	Principal
2023	\$ 485,000	\$ 205,311	\$ 164,776	\$ 70,562	\$ 4,328
2024	490,000	199,111	168,147	67,191	4,328
2025	500,000	191,483	171,600	63,738	4,328
2026	505,000	183,544	175,134	60,204	4,328
2027	515,000	173,819	178,752	56,586	4,328
2028-2032	2,540,000	692,992	821,172	228,669	6,484
2033-2037	2,555,000	363,578	691,570	167,999	-
2038-2042	965,000	41,100	680,784	109,496	-
2043-2047	-	-	595,432	43,191	-
2048-2051	-	-	239,124	4,417	-
Total	\$ 8,555,000	\$ 2,050,938	\$ 3,886,491	\$ 872,053	\$ 28,124

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$ 45,690,000	\$ -	\$ (2,875,000)	\$ 42,815,000	\$ 2,970,000
Premium on G.O. Bonds	634,790	18,738	(82,217)	571,311	-
Bonds Anticipation Notes	3,405,000	4,035,000	(3,405,000)	4,035,000	4,035,000
Sales Tax Receipt Bonds	4,605,000	-	(400,000)	4,205,000	405,000
Total Bonds Payable	<u>54,334,790</u>	<u>4,053,738</u>	<u>(6,762,217)</u>	<u>51,626,311</u>	<u>7,410,000</u>
OWDA Loans	14,332	-	(14,332)	-	-
OPWC Loans	376,867	-	(51,889)	324,978	51,887
SIB Loan	57,539	-	(27,138)	30,401	30,401
Compensated Absences	21,274,429	879,507	(1,386,498)	20,767,438	1,293,625
Net Pension Liability	<u>87,082,658</u>	<u>-</u>	<u>(33,796,240)</u>	<u>53,286,418</u>	<u>-</u>
Governmental Activities Long-Term Liabilities	<u>\$ 163,140,615</u>	<u>\$ 4,933,245</u>	<u>\$ (42,038,314)</u>	<u>\$ 126,035,546</u>	<u>\$ 8,785,913</u>
	Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Business-type Activities:					
General Obligations Bonds	\$ 9,020,000	\$ -	\$ (465,000)	\$ 8,555,000	\$ 485,000
Premium on G.O. Bonds	48,406	6,599	(9,147)	45,858	-
Bonds Anticipation Notes	4,495,000	4,520,000	(4,495,000)	4,520,000	4,520,000
OWDA Loans	4,047,973	-	(161,482)	3,886,491	164,776
OPWC Loans	37,346	-	(9,222)	28,124	4,328
Compensated Absences	151,844	61,936	(82,311)	131,469	8,866
Net Pension Liability	<u>950,561</u>	<u>-</u>	<u>(388,391)</u>	<u>562,170</u>	<u>-</u>
Business-type Activities Long-Term Liabilities	<u>\$ 18,751,130</u>	<u>\$ 4,588,535</u>	<u>\$ (5,610,553)</u>	<u>\$ 17,729,112</u>	<u>\$ 5,182,970</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 a difference in cash flows of \$1,092,126 and an economic gain of \$998,089. As of December 31, 2022, \$12,350,000 of these bonds are considered defeased.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

In 2022, the County issued \$4,035,000 and \$4,520,000 in bond anticipation notes in the governmental and business-type activities, respectively, for improvement projects in addition to paying off the previous notes. On May 3, 2023, payment is due in full in the amount plus interest at 2.50 percent.

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, 2022 was \$226,996.

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.

Short-Term Debt

The County issued short-term notes for \$1.6 million in May 2022 and \$0.4 million in December of 2022 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. The County will pay the \$400,000 using current financial resources. Notes outstanding at December 31, 2022 are as follows:

Governmental Funds:	Balance		Balance
	01/01/22	Issued	12/31/22
		(Retired)	
2021-2.00% GO North Ridge Project due 12/15/2022	\$ 2,195,000	\$ -	\$ (2,195,000) \$ -
2022-4.50% GO North Ridge Project due 12/14/23	-	1,595,000	-
2022-2.50% GO Various Purpose due 5/3/23	-	400,000	-
Total Short-Term Notes Payable	<u>\$ 2,195,000</u>	<u>\$ 1,995,000</u>	<u>\$ (2,195,000) \$ 1,995,000</u>

NOTE 17 – 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, 2022, there was one Economic Development Bond outstanding with aggregate principal amounts payable of \$3,890,000.

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 18 – FUND BALANCE CONSTRAINTS

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

Fund Balances:	General	Job & Family Services	Children Services	Mental Health, Addiction, and Recovery Services	LCBDD	American Rescue Plan	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:									
Inventory	\$ -	\$ 19,180	\$ 5,703	\$ -	\$ 282,512	\$ -	\$ -	\$ 939,763	\$ 1,247,158
Prepays	68,823	-	-	-	-	-	-	-	68,823
Long-Term Interfund Loans	12,722,363	-	-	-	-	-	-	-	12,722,363
Unclaimed Monies	2,940,017	-	-	-	-	-	-	-	2,940,017
Total Nonspendable	15,731,203	19,180	5,703	-	282,512	-	-	939,763	16,978,361
Restricted:									
Criminal and Administrative Justice Services	-	-	-	-	-	-	-	3,763,485	3,763,485
Alcohol and Drug Programs	-	-	-	-	-	-	-	289,585	289,585
Common Pleas Court Special Projects	-	-	-	-	-	-	-	1,741,463	1,741,463
Construction Projects	-	-	-	-	-	19,348,278	-	-	19,348,278
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	-	5,327,682	5,327,682
Community Development Programs	-	-	-	-	-	-	-	972,164	972,164
Dog Warden Operations	-	-	-	-	-	-	-	618,302	618,302
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	-	5,416,214	5,416,214
Public Safety Programs	-	-	-	-	-	-	-	2,533,401	2,533,401
Law Enforcement	-	-	-	-	-	-	-	613,077	613,077
Assessment and Collection	-	-	-	-	-	-	-	11,753,436	11,753,436
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	-	3,870,896	3,870,896
Probation and Supervision Programs	-	-	-	-	-	-	-	1,920,970	1,920,970
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	-	2,899,242	2,899,242
Mental Health Programs	-	-	-	19,173,900	-	-	-	10,939	19,184,839
Children Services Programs	-	-	17,801,659	-	-	-	-	4,575,262	22,376,921
Public Assistance Programs	-	4,722,505	-	-	-	-	-	5,233,584	9,956,089
Health Services	-	-	-	-	-	-	-	1,715,622	1,715,622
Development Disabilities Programs	-	-	-	-	24,074,317	-	-	3,968,363	28,042,680
Jail Facilities Operations	-	-	-	-	-	-	-	2,711,693	2,711,693
Debt Service	-	-	-	-	-	-	-	1,495,976	1,495,976
Travel and Tourism	-	-	-	-	-	-	-	2,283,635	2,283,635
Total Restricted	4,722,505	17,801,659	19,173,900	24,074,317	19,348,278	-	-	63,714,991	148,835,650
Committed:									
County Home	-	-	-	-	-	-	-	25,216	25,216
Total Committed	-	-	-	-	-	-	-	25,216	25,216
Assigned:									
Purchases on Order:									
Legislative and Executive	910,160	-	-	-	-	-	-	-	910,160
Judicial	88,381	-	-	-	-	-	-	-	88,381
Public Safety	236,606	-	-	-	-	-	-	-	236,606
Human Services	20,546	-	-	-	-	-	-	-	20,546
Subsequent Year Appropriations	7,935,817	-	-	-	-	-	-	-	7,935,817
Total Assigned	9,191,510	-	-	-	-	-	-	-	9,191,510
Unassigned (Deficit):	17,098,836	-	-	-	-	-	-	(599,863)	16,498,973
Total Fund Balances	42,021,549	4,741,685	17,807,362	19,173,900	24,356,829	\$ -	\$ 19,348,278	64,080,107	\$ 191,529,710

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The following funds had a deficit fund balance at December 31, 2022:

	Deficit
Special Revenue Funds:	
Bascule Bridge	\$ 54,071
County Erosion Control	200,214
Crime Laboratory	154,797
LCCCW Assessment Grant	190,781
Total	\$ 599,863

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.

NOTE 19 – SIGNIFICANT COMMITMENTS

Construction

During 2022, the County entered into various contracts for construction and renovations totaling \$6,453,887. The amounts paid on the contracts were \$4,408,899 with \$545,806 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$1,499,182.

Encumbrances

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in governmental funds were as follows:

Fund	Amount
General	\$ 1,255,693
Job and Family Services	150,362
Children Services	171,965
Mental Health, Addiction & Recovery	1,497,439
LCBDD	819,018
American Rescue Plan	2,634,198
Construction Projects	2,118,547
Other Governmental	3,564,987
	\$ 12,212,209

Asset Retirement

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code (OAC) Section 1301-7-9 and require a county classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. In accordance with OAC Section 1301-7-9, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, while the County is familiar with the requirements, the cost to satisfy these requirements is not reasonably estimable at this time and therefore an ARO is not recognized in the County's financial statements.

Ohio Revised Code (ORC) Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval, including the retirement or abandonment of certain sewer-related assets. Through this permitting process, the County would be responsible to address any public safety issues associated with retiring or abandoning these sewer-related assets. In accordance with ORC Section 6111.44, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, while the County is aware of the public safety concerns that would need to be addressed, the cost to address these concerns is not reasonably estimable at this time and therefore an ARO is not recognized in the County's financial statements.

NOTE 20 - CONTINGENT LIABILITIES

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.

Litigation

As of December 31, 2022, 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 21 - 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, 2022 of \$786,666 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 2022, the Authority's outstanding Revenue Bonds amounted to \$3,205,000 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, 2022, there has been no draw down on this line of credit.

NOTE 22 - RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2022 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 \$940,324 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 \$390,755 for prior year's assistance.

NOTE 23 - MURRAY RIDGE PRODUCTION CENTER, INC.

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 fiscal year ended June 30, 2022, the value of these services was estimated to be \$940,324.

Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$369,591 at June 30, 2022.

NOTE 24 – LORAIN COUNTY PORT AUTHORITY

Deposits and Investments

Deposits - At December 31, 2022, the bank balance of the Authority’s deposits was \$154,128. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2022, all of the Authority’s bank balance of \$154,128 was covered by Federal Deposit Insurance Corporation.

Investments – As of December 31, 2022, the Authority had the following investment and maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>S&P Rating</u>	<u>% of Total</u>
Fair Value-Level Two Input:				
First American Government Obligation Fund	\$2,546,401	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, 2022. 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.

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. 100% of the interest is required to be remitted back to the County. 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 \$2,546,401 at December 31, 2022 and are reflected in the Statement of Net Position.

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.

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, 2022, 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.

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, 2022

As of December 31, 2022, 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, 2022. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal Payment	Interest	Total
	\$	\$	\$
2023	170,000	99,143	269,143
2024	170,000	95,742	265,742
2025	185,000	92,343	277,343
2026	185,000	88,413	273,413
2027	200,000	82,863	282,863
2028-2032	1,055,000	305,115	1,360,115
2033-2037	1,240,000	121,232	1,361,232
Totals	\$ 3,205,000	\$ 884,851	\$ 4,089,851

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.

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, 2022, the outstanding balance was \$390,755.

Loan payable activity for the year ended December 31, 2022, was as follows:

	Balance 1/1/2022	Additions	Deletions	Balance 12/31/2022
Loan Payable	\$ 390,835	\$ -	\$ (80)	\$ 390,755

NOTE 25 - LORAIN COUNTY VISITOR’S BUREAU, INC.

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, 2022 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

Bonds Payable

On March 20, 2003, LCVB entered into a loan agreement with the Lorain County Port Authority agreeing to pay \$1,245,000 of taxable development revenue bonds. In September 2014, the note was refinanced with the Lorain County Port Authority issuing \$1,175,000 of taxable development revenue and refunding bonds. Proceeds from the note and issuance of bonds were used to pay off an existing loan and to finance the reconstruction of the LCVB’s facility. The note bears interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2022 was \$786,666.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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
2023	\$ 106,419
2024	103,569
2025	100,544
2026	102,979
2027	103,325
Thereafter	586,621
	\$ 1,103,457

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
2023	\$ 60,000
2024	60,000
2025	60,000
2026	65,833
2027	70,000
Thereafter	470,833
	\$ 786,666

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$53,002 for the year ended December 31, 2022.

NOTE 26 – 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 2022, the County received Emergency Rental Assistance funding totaling \$7,195,457. The County also received \$30,090,714 from the American Rescue Plan. Of the amount received from the Emergency Rental Assistance funding, \$7,503,346 was distributed to those eligible for assistance or reimbursement in administration of the program. Of the amount received from the American Rescue Plan, \$19,766,877 has been distributed in accordance with the program to various organizations throughout the County. These amounts are reflected as general government expenditures in the Emergency Rental Assistance Program and American Rescue Plan Funds on the accompanying financial statements.

NOTE 27 - SUBSEQUENT EVENTS

In January 2023, Lorain County Port Authority, a component unit of Lorain County, entered into a promissory note with Lorain County for \$13,900,000 with interest on the outstanding balance of the loan at the applicable federal rate of 3.84% annum. The principal balance of the loan and accrued interest shall be paid in full before February 2033.

In May 2023, various purpose bond anticipation notes were issued for \$17,805,000 to partially pay off outstanding bond anticipation notes of \$8,555,000, with \$4,035,000 in governmental activities and \$4,520,000 in business-type activities. The remaining \$9,250,000 was for various purposes, including \$6,000,000 for the Sandstone project. These notes have an interest rate of 4.125 percent and mature in May 2024.

On May 11, 2023, the federal COVID-19 Public Health Emergency ended.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.587402%	0.583574%	0.585259%	0.590132%
County's Proportionate Share of the Net Pension Liability	\$ 51,106,351	\$ 86,414,604	\$ 115,680,412	\$ 161,625,092
County's Covered Payroll	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	61.56%	106.96%	142.78%	205.43%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net Pension Liability	0.012336%	0.012659%	0.012448%	0.012598%
County's Proportionate Share of the Net Pension Liability	\$ 2,742,237	\$ 1,618,615	\$ 3,012,089	\$ 2,785,903
County's Covered Payroll	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	179.00%	102.50%	199.54%	187.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

(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.

See accompanying notes to the required supplementary information.

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
	0.577728%	0.586702%	0.623432%	0.612384%	0.612384%
\$	90,634,323	\$ 133,230,046	\$ 107,986,282	\$ 73,624,549	\$ 72,127,815
\$	75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
	120.11%	165.96%	135.77%	93.93%	78.74%
	84.66%	77.25%	81.08%	86.45%	86.36%
	0.013119%	0.013225%	0.013513%	0.013439%	0.013438%
\$	2,884,580	\$ 3,141,613	\$ 4,523,172	\$ 3,713,862	\$ 3,268,548
\$	1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
	194.53%	237.52%	307.55%	254.66%	225.57%
	77.30%	75.30%	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 Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 13,168,417	\$ 11,824,154	\$ 11,503,826	\$ 11,528,156
Contributions in Relation to the Contractually Required Contribution	<u>(13,168,417)</u>	<u>(11,824,154)</u>	<u>(11,503,826)</u>	<u>(11,528,156)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793
Contributions as a Percentage of Covered Payroll	14.23%	14.24%	14.24%	14.23%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 225,967	\$ 214,473	\$ 221,075	\$ 211,331
Contributions in Relation to the Contractually Required Contribution	<u>(225,967)</u>	<u>(214,473)</u>	<u>(221,075)</u>	<u>(211,331)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 11,196,829	\$ 9,975,003	\$ 9,633,340	\$ 9,544,113	\$ 9,406,219	\$ 10,992,529
<u>(11,196,829)</u>	<u>(9,975,003)</u>	<u>(9,633,340)</u>	<u>(9,544,113)</u>	<u>(9,406,219)</u>	<u>(10,992,529)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
14.23%	13.22%	12.00%	12.00%	12.00%	12.00%
\$ 207,834	\$ 207,599	\$ 185,178	\$ 205,898	\$ 189,585	\$ 188,369
<u>(207,834)</u>	<u>(207,599)</u>	<u>(185,178)</u>	<u>(205,898)</u>	<u>(189,585)</u>	<u>(188,369)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
14.00%	14.00%	14.00%	14.00%	13.00%	13.00%

See accompanying notes to the required supplementary information.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.575595%	0.572396%	0.574416%	0.579000%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (18,028,516)	\$ (10,197,692)	\$ 79,341,772	\$ 75,487,932
County's Covered Payroll	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-21.72%	-12.62%	97.93%	95.95%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.012336%	0.012659%	0.012448%	0.012598%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (319,412)	\$ (266,913)	\$ (218,782)	\$ (208,653)
County's Covered Payroll	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-20.85%	-16.90%	-14.49%	-14.06%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	174.70%	182.10%	174.70%

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

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

See accompanying notes to the required supplementary information.

<u>2018</u>	<u>2017</u>
0.568733%	0.578443%
\$ 61,760,214	\$ 58,424,708
\$ 75,457,769	\$ 80,277,833
81.85%	72.78%
54.14%	54.04%
0.030317%	0.030481%
\$ (487,163)	\$ 1,189,265
\$ 1,482,850	\$ 1,322,700
-32.85%	89.91%
176.00%	47.10%

See accompanying notes to the required supplementary information.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions - OPEB
 Last Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507
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) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

See accompanying notes to the required supplementary information.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ -	\$ 805,422	\$ 1,876,579	n/a	n/a	n/a
<u>-</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a	n/a
\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	n/a	n/a	n/a
0.00%	1.07%	2.34%	n/a	n/a	n/a
\$ -	\$ -	\$ -	\$ -	\$ 7,292	\$ 14,490
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,292)</u>	<u>(14,490)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
0.00%	0.00%	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, 2022

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Amounts reported incorporate changes in discount rate used in calculating the total pension liability as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount Rate	6.90%	7.20%	7.20%	7.50%	8.00%

Calendar year 2017 reflects 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. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

Changes in Benefit Terms – OPERS

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.40 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 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 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2022. The salary increases were where changed from 12.50 percent at age 20 to 2.50 percent at age 65 to varying by service from 2.50 percent to 8.50 percent. The healthy and disabled mortality assumptions were updated to the Pub-2010 mortality tables with generational improvement scale MP-2020.

For calendar year 2021, the discount rate changed from 7.45 percent to 7.00 percent.

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.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

<u>Assumption</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount Rate	6.00%	6.00%	3.16%	3.96%	3.85%	4.23%
Municipal Bond Rate	1.84%	2.00%	2.75%	3.71%	3.31%	n/a
Health Care Cost Trend Rate	5.50%	8.50%	10.50%	10.00%	7.50%	n/a

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

Changes in Benefit Terms – OPERS

For calendar year 2022, the cost of living adjustments decreased from 2.20 percent simple to 2.05 percent simple.

For calendar year 2021, the cost of living adjustments decreased from 3.00 percent simple to 2.20 percent simple.

Changes in Assumptions – STRS

For 2022, the healthy and disabled mortality assumptions were updated to the RPub-2010 mortality tables with generational improvement scale MP-2020. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

For calendar year 2022, the following changes were made to the actuarial assumptions:

- Projected salary increases from 3.25 to 10.75 percent, including wage inflation to varying by service from 2.50 to 8.50 percent
- Medicare medical health care cost trends from -16.18 percent initial to -68.78 percent initial and 4.00 percent ultimate to 3.94 percent ultimate
- Medicare prescription drug health care cost trends from 29.98 percent initial to -5.47 percent initial and 4.00 percent ultimate to 3.94 percent ultimate

For calendar year 2021, the following changes were made to the actuarial assumptions:

- Discount rate from 7.45 percent to 7.00 percent
- Medicare medical health care cost trends from -6.69 percent initial to -16.18 percent initial
- Medicare prescription drug health care cost trends from 11.87 percent initial to 29.98 percent

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.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

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.

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

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General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 9,649,096	\$ 9,880,603	\$ 9,880,603	\$ -	\$ 9,880,603	\$ -
Sales Tax	23,000,000	26,309,151	26,309,151	-	26,309,151	-
Charges for Services	4,257,709	3,802,528	3,802,528	-	3,802,528	-
Licenses, Permits and Fees	10,707,330	13,030,152	13,067,073	-	13,067,073	36,921
Fines and Forfeitures	602,950	625,568	629,578	-	629,578	4,010
Intergovernmental Revenue	11,265,685	13,037,166	13,043,203	-	13,043,203	6,037
Interest Income	1,026,016	2,018,464	2,111,073	-	2,111,073	92,609
Miscellaneous Revenue	778,646	2,153,715	2,153,715	-	2,153,715	-
Total Revenues	61,287,433	70,857,347	70,996,924	-	70,996,924	139,577
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	2,325,604	1,441,364	1,204,251	-	1,204,251	237,113
Fringe Benefits	982,098	554,534	501,603	4	501,607	52,927
Material and Supplies	44,613	42,224	30,939	5,742	36,681	5,543
Equipment	30,975	17,650	9,352	2,000	11,352	6,298
Contractual Services	1,181,000	126,878	6,680	18,000	24,680	102,198
Other	722,500	1,309,333	1,172,679	-	1,172,679	136,654
Total Commissioners	5,286,790	3,491,983	2,925,504	25,746	2,951,250	540,733
Auditor:						
Salaries and Wages	1,367,817	1,410,085	1,410,027	-	1,410,027	58
Fringe Benefits	191,500	193,339	193,282	-	193,282	57
Material and Supplies	36,342	30,432	30,075	341	30,416	16
Equipment	12,834	49,231	47,363	-	47,363	1,868
Contractual Services	201,830	170,691	113,620	54,080	167,700	2,991
Other	43,850	31,307	31,270	-	31,270	37
Total Auditor	1,854,173	1,885,085	1,825,637	54,421	1,880,058	5,027
Treasurer:						
Salaries and Wages	373,118	373,118	372,850	-	372,850	268
Fringe Benefits	52,250	52,250	50,671	-	50,671	1,579
Material and Supplies	7,000	7,000	5,430	-	5,430	1,570
Equipment	25,846	22,250	15,238	3,745	18,983	3,267
Contractual Services	91,000	91,000	90,604	-	90,604	396
Other	8,500	8,500	7,512	-	7,512	988
Total Treasurer	557,714	554,118	542,305	3,745	546,050	8,068
Prosecuting Attorney:						
Salaries and Wages	4,899,052	1,203,772	1,094,282	-	1,094,282	109,490
Fringe Benefits	1,065,645	1,065,645	928,476	-	928,476	137,169
Material and Supplies	163,544	162,316	130,120	9,443	139,563	22,753
Equipment	112,709	124,709	102,103	8,351	110,454	14,255
Contractual Services	115,923	102,253	53,275	982	54,257	47,996
Fees	117,346	3,900	328	-	328	3,572
Other	4,200	50,442	36,199	-	36,199	14,243
Total Prosecuting Attorney	6,478,419	2,713,037	2,344,783	18,776	2,363,559	349,478

(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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Records Center:						
Salaries and Wages	150,000	256,000	228,029	-	228,029	27,971
Fringe Benefits	21,000	46,000	29,272	-	29,272	16,728
Material and Supplies	11,000	7,370	7,250	-	7,250	120
Equipment	10,000	14,500	12,886	-	12,886	1,614
Contractual Services	11,500	21,780	15,391	-	15,391	6,389
Other	750	100	-	-	-	100
Total Records Center	204,250	345,750	292,828	-	292,828	52,922
Board of Elections:						
Salaries and Wages	1,610,907	1,760,207	1,760,104	-	1,760,104	103
Fringe Benefits	225,528	245,951	244,582	-	244,582	1,369
Material and Supplies	385,189	372,352	371,304	-	371,304	1,048
Equipment	442,546	619,543	619,141	191	619,332	211
Contractual Services	456,211	717,664	713,264	725	713,989	3,675
Fees	500	218	218	-	218	-
Other	212,150	240,189	239,689	-	239,689	500
Total Board of Elections	3,333,031	3,956,124	3,948,302	916	3,949,218	6,906
Community Maintenance:						
Salaries and Wages	1,287,500	1,312,786	1,192,391	-	1,192,391	120,395
Fringe Benefits	179,750	188,040	164,055	-	164,055	23,985
Material and Supplies	609,672	906,046	816,875	74,200	891,075	14,971
Equipment	141,773	127,668	84,704	40,719	125,423	2,245
Contractual Services	3,793,783	3,776,373	2,977,417	642,744	3,620,161	156,212
Fees	18	13,570	8,867	1,334	10,201	3,369
Other	9,000	6,265	5,492	-	5,492	773
Total Community Maintenance	6,021,496	6,330,748	5,249,801	758,997	6,008,798	321,950
Community Development:						
Salaries and Wages	718,960	721,912	600,968	-	600,968	120,944
Fringe Benefits	100,654	100,654	83,997	-	83,997	16,657
Material and Supplies	18,900	18,900	5,966	-	5,966	12,934
Equipment	21,500	24,916	10,424	-	10,424	14,492
Contractual Services	124,448	105,267	70,531	6,550	77,081	28,186
Fees	350	350	-	-	-	350
Other	80,525	91,342	38,986	-	38,986	52,356
Total Community Development	1,065,337	1,063,341	810,872	6,550	817,422	245,919
Recorder:						
Salaries and Wages	570,140	570,140	565,239	-	565,239	4,901
Fringe Benefits	79,819	79,819	72,840	-	72,840	6,979
Material and Supplies	5,000	5,000	4,174	-	4,174	826
Contractual Services	-	25	22	-	22	3
Other	7,000	6,975	4,457	-	4,457	2,518
Total Recorder	661,959	661,959	646,732	-	646,732	15,227

(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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Insurance/Pensions/Taxes:						
Salaries and Wages	-	784	-	-	-	784
Fringe Benefits	10,945,000	11,006,163	10,607,700	-	10,607,700	398,463
Contractual Services	1,200	14,200	157	-	157	14,043
Fees	210,000	238,651	238,647	-	238,647	4
Other	3,000	3,000	-	-	-	3,000
Total Insurance/Pensions/Taxes	11,159,200	11,262,798	10,846,504	-	10,846,504	416,294
Miscellaneous:						
Fringe Benefits	10,000	9,500	-	-	-	9,500
Material and Supplies	150,000	180,842	165,711	14,425	180,136	706
Equipment	12,190	12,190	-	12,190	12,190	-
Contractual Services	428,537	975,400	915,450	17,500	932,950	42,450
Fees	29,125	26,306	21,973	2,125	24,098	2,208
Other	787,015	878,887	866,149	8,500	874,649	4,238
Total Miscellaneous	1,416,867	2,083,125	1,969,283	54,740	2,024,023	59,102
Total General Government - Legislative and Executive	38,039,236	34,348,068	31,402,551	923,891	32,326,442	2,021,626
Judicial:						
Court of Appeals:						
Fees	20,000	35,000	19,883	-	19,883	15,117
Other	145,000	145,000	114,894	-	114,894	30,106
Total Court of Appeals	165,000	180,000	134,777	-	134,777	45,223
Common Pleas Court:						
Salaries and Wages	3,661,571	3,498,568	3,370,789	-	3,370,789	127,779
Fringe Benefits	512,958	522,958	479,031	-	479,031	43,927
Material and Supplies	90,162	88,400	20,756	-	20,756	67,644
Equipment	89,223	148,535	53,375	58,722	112,097	36,438
Contractual Services	229,411	222,574	106,390	8,316	114,706	107,868
Fees	1,344,000	1,814,140	1,462,677	-	1,462,677	351,463
Other	86,556	87,639	39,228	2,626	41,854	45,785
Total Common Pleas Court	6,013,881	6,382,814	5,532,246	69,664	5,601,910	780,904
Domestic Relations-Domestic Relations:						
Salaries and Wages	2,404,200	2,333,258	2,330,529	-	2,330,529	2,729
Fringe Benefits	336,588	350,208	321,860	-	321,860	28,348
Material and Supplies	75,979	78,810	77,913	894	78,807	3
Equipment	13,000	52,818	48,289	4,448	52,737	81
Contractual Services	27,200	46,881	46,878	-	46,878	3
Fees	1,000	-	-	-	-	-
Other	24,683	27,479	23,566	3,790	27,356	123
Total Domestic Relations - Domestic Relations	2,882,650	2,889,454	2,849,035	9,132	2,858,167	31,287

(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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Domestic Relations-Juvenile Probation:						
Salaries and Wages	2,350,200	2,245,123	2,234,009	-	2,234,009	11,114
Fringe Benefits	329,028	340,078	310,831	-	310,831	29,247
Material and Supplies	66,009	59,158	57,779	877	58,656	502
Equipment	24,140	120,168	98,220	21,915	120,135	33
Contractual Services	35,227	38,516	36,228	2,254	38,482	34
Fees	547,000	774,773	723,839	-	723,839	50,934
Other	27,041	48,080	48,015	-	48,015	65
Total Domestic Relations - Juvenile Probation	3,378,645	3,625,896	3,508,921	25,046	3,533,967	91,929
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	1,598,600	1,593,901	1,584,754	-	1,584,754	9,147
Fringe Benefits	223,804	239,304	217,905	-	217,905	21,399
Material and Supplies	57,630	43,012	39,872	3,135	43,007	5
Equipment	5,000	47,521	35,335	11,911	47,246	275
Contractual Services	332,088	349,257	314,029	35,136	349,165	92
Other	7,061	5,656	5,455	199	5,654	2
Total Domestic Relations-Juvenile Detention Home	2,224,183	2,278,651	2,197,350	50,381	2,247,731	30,920
Domestic Relations-Child Support:						
Salaries and Wages	363,856	521,026	455,328	-	455,328	65,698
Fringe Benefits	197,949	253,539	243,144	-	243,144	10,395
Material and Supplies	44,866	45,948	35,806	1,457	37,263	8,685
Equipment	400	-	-	-	-	-
Contractual Services	11,967	10,348	4,955	-	4,955	5,393
Fees	55,788	55,788	-	-	-	55,788
Other	6,750	7,359	4,195	-	4,195	3,164
Total Domestic Relations-Child Support:	681,576	894,008	743,428	1,457	744,885	149,123
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	415,663	467,512	444,735	-	444,735	22,777
Fringe Benefits	58,193	67,704	61,948	-	61,948	5,756
Material and Supplies	1,000	968	967	-	967	1
Equipment	17,880	19,860	19,859	-	19,859	1
Contractual Services	32,969	28,258	21,291	6,955	28,246	12
Other	549	595	583	12	595	-
Total Domestic Relations-Hazel Webber Home	526,254	584,897	549,383	6,967	556,350	28,547
Probate Court:						
Salaries and Wages	649,918	649,918	648,603	-	648,603	1,315
Fringe Benefits	90,989	90,989	89,574	-	89,574	1,415
Material and Supplies	5,500	5,000	4,662	-	4,662	338
Equipment	-	500	360	-	360	140
Contractual Services	1,992	1,992	866	-	866	1,126
Other	20,000	36,049	21,299	-	21,299	14,750
Total Probate Court	768,399	784,448	765,364	-	765,364	19,084

(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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Clerk of Courts:						
Salaries and Wages	919,918	964,248	953,979	-	953,979	10,269
Fringe Benefits	129,500	129,500	123,507	-	123,507	5,993
Material and Supplies	32,000	31,978	27,847	-	27,847	4,131
Equipment	16,000	16,000	7,134	-	7,134	8,866
Contractual Services	10,500	14,500	7,430	-	7,430	7,070
Fees	45,000	40,201	16,020	-	16,020	24,181
Other	15,000	15,000	12,460	-	12,460	2,540
Total Clerk of Courts	1,167,918	1,211,427	1,148,377	-	1,148,377	63,050
Municipal Court:						
Salaries and Wages	570,000	578,500	571,602	-	571,602	6,898
Fringe Benefits	63,000	161,500	150,373	-	150,373	11,127
Contractual Services	51,000	56,250	47,578	-	47,578	8,672
Fees	605,500	980,460	860,483	-	860,483	119,977
Other	30,000	50,000	44,155	-	44,155	5,845
Total Municipal Courts	1,319,500	1,826,710	1,674,191	-	1,674,191	152,519
Total General Government - Judicial	19,128,006	20,658,305	19,103,072	162,647	19,265,719	1,392,586
Public Safety:						
Coroner:						
Salaries and Wages	655,569	673,062	644,577	-	644,577	28,485
Fringe Benefits	91,780	91,780	84,318	-	84,318	7,462
Material and Supplies	14,600	14,600	9,624	-	9,624	4,976
Equipment	8,500	8,093	3,271	-	3,271	4,822
Contractual Services	252,258	292,711	184,166	33,614	217,780	74,931
Other	16,877	16,977	12,042	-	12,042	4,935
Total Coroner	1,039,584	1,097,223	937,998	33,614	971,612	125,611
Sheriff:						
Salaries and Wages	5,637,661	1,164,224	917,087	-	917,087	247,137
Fringe Benefits	1,026,804	1,064,462	951,077	-	951,077	113,385
Material and Supplies	278,786	464,929	326,730	126,971	453,701	11,228
Equipment	180,024	845,053	700,522	141,463	841,985	3,068
Contractual Services	108,789	316,231	169,840	141,609	311,449	4,782
Fees	100	216	216	-	216	-
Other	145,940	34,548	30,724	-	30,724	3,824
Total Sheriff	7,378,104	3,889,663	3,096,196	410,043	3,506,239	383,424
Community Disaster Services:						
Salaries and Wages	172,000	172,000	170,840	-	170,840	1,160
Fringe Benefits	24,100	24,100	24,046	-	24,046	54
Material and Supplies	11,000	15,644	12,708	-	12,708	2,936
Equipment	5,200	13,200	11,515	-	11,515	1,685
Contractual Services	60,890	50,029	44,891	-	44,891	5,138
Other	3,000	5,400	2,665	-	2,665	2,735
Total Community Disaster Services	276,190	280,373	266,665	-	266,665	13,708
Total Public Safety	8,693,878	5,267,259	4,300,859	443,657	4,744,516	522,743

(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, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Public Works:						
Engineer:						
Salaries and Wages	70,000	72,550	72,548	-	72,548	2
Fringe Benefits	9,800	9,800	9,577	-	9,577	223
Total Public Works	<u>79,800</u>	<u>82,350</u>	<u>82,125</u>	<u>-</u>	<u>82,125</u>	<u>225</u>
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	3,458	-	3,458	542
Total Health	<u>4,000</u>	<u>4,000</u>	<u>3,458</u>	<u>-</u>	<u>3,458</u>	<u>542</u>
Human Services:						
Soldiers' Relief Commission Board:						
Salaries and Wages	850,000	850,000	842,793	-	842,793	7,207
Fringe Benefits	120,000	120,000	115,938	-	115,938	4,062
Material and Supplies	132,934	191,679	177,155	4,870	182,025	9,654
Equipment	67,800	208,300	181,755	8,974	190,729	17,571
Contractual Services	409,322	211,819	148,583	25,478	174,061	37,758
Other	1,913,000	2,048,110	1,591,871	-	1,591,871	456,239
Total Human Services	<u>3,493,056</u>	<u>3,629,908</u>	<u>3,058,095</u>	<u>39,322</u>	<u>3,097,417</u>	<u>532,491</u>
Capital Outlay:						
Material and Supplies	-	2,775	2,775	-	2,775	-
Equipment	1,000	548,577	502,373	-	502,373	46,204
Contractual Services	14,456	109,600	39,543	39,754	79,297	30,303
Capital Improvements	-	1,432,207	282,031	43,623	325,654	1,106,553
Total Capital Outlay	<u>15,456</u>	<u>2,093,159</u>	<u>826,722</u>	<u>83,377</u>	<u>910,099</u>	<u>1,183,060</u>
Intergovernmental:						
Contractual Services	3,500	3,500	1,087	-	1,087	2,413
Total Intergovernmental	<u>3,500</u>	<u>3,500</u>	<u>1,087</u>	<u>-</u>	<u>1,087</u>	<u>2,413</u>
Total Expenditures	<u>69,456,932</u>	<u>66,086,549</u>	<u>58,777,969</u>	<u>1,652,894</u>	<u>60,430,863</u>	<u>5,655,686</u>
Excess of Revenues Over Expenditures	<u>(8,169,499)</u>	<u>4,770,798</u>	<u>12,218,955</u>	<u>(1,652,894)</u>	<u>10,566,061</u>	<u>5,795,263</u>
Other Financing Sources (Uses)						
Transfers In	-	795,184	795,184	-	795,184	-
Transfers Out	(3,800,000)	(24,974,693)	(24,121,597)	-	(24,121,597)	853,096
Advances In	-	1,097,896	1,097,896	-	1,097,896	-
Advances Out	(50,000)	(4,531,218)	(4,531,218)	-	(4,531,218)	-
Total Other Financing Sources (Uses)	<u>(3,850,000)</u>	<u>(27,612,831)</u>	<u>(26,759,735)</u>	<u>-</u>	<u>(26,759,735)</u>	<u>853,096</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(12,019,499)	(22,842,033)	(14,540,780)	<u>\$ (1,652,894)</u>	<u>\$ (16,193,674)</u>	<u>\$ 6,648,359</u>
Fund Balance at Beginning of Year	<u>39,225,003</u>	<u>39,225,003</u>	<u>39,225,003</u>			
Fund Balance at End of Year	<u>\$ 27,205,504</u>	<u>\$ 16,382,970</u>	<u>\$ 24,684,223</u>			

Lorain County, Ohio NonMajor Governmental Funds

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

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

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

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.

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

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

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

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

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.

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

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

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

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

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.

Lorain County, Ohio
NonMajor Governmental Funds

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.

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

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

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

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

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.

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

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.

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

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

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

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

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

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

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

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

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

Lorain County, Ohio

NonMajor Governmental Funds

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

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.

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

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.

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

OneOhio Opioid Settlement – To account for revenues from the OneOhio plan, a mechanism to ensure that any money from a negotiated settlement is distributed fairly to the communities hit hardest by the opioid crisis.

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

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. There is currently no budget prepared for this fund.

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.

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

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.

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

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.

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

Law Enforcement Trust - To account for fines and forfeitures, which are collected and subsequently allocated to various recipients. There is no budget presented for this fund.

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

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

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

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

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.

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

Emergency Rental Assistance Fund – To account for revenues from the Emergency Rental Assistance program as created by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 P.L. 116-260 used to provide assistance to eligible households through existing or newly created rental assistance programs.

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

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

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

Nonmajor Special Revenue Funds

	Common Pleas Special Projects	Common Pleas Special Projects - IJIS	Case Management Special Project	T-Federal	EISA Grant
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,199,556	\$ 3,123	\$ 525,026	\$ 18,163	\$ 429,140
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	15,456	-	2,982	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 1,215,012</u>	<u>\$ 3,123</u>	<u>\$ 528,008</u>	<u>\$ 18,163</u>	<u>\$ 429,140</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	3,327	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	1,353	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>4,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,210,332	3,123	528,008	18,163	429,140
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>1,210,332</u>	<u>3,123</u>	<u>528,008</u>	<u>18,163</u>	<u>429,140</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,215,012</u>	<u>\$ 3,123</u>	<u>\$ 528,008</u>	<u>\$ 18,163</u>	<u>\$ 429,140</u>

Nonmajor Special Revenue Funds

<u>Community Development Block Grant</u>	<u>Neighborhood Stabilization</u>	<u>Computerized Legal Research</u>	<u>Jail Facility Operations</u>	<u>Dog and Kennel</u>	<u>Recycle Ohio</u>
\$ 99,836	\$ 109,637	\$ 3,017,123	\$ 1,184,523	\$ 655,885	\$ 198,752
383,570	-	-	-	-	-
-	-	-	398,808	90,986	-
-	-	12,457	-	-	-
-	-	-	-	-	-
-	-	-	3,454,359	-	-
-	-	-	-	-	-
6,432	-	-	-	-	300,000
-	-	-	-	-	-
153,611	-	-	-	-	-
-	-	-	34,673	5,169	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 643,449</u>	<u>\$ 109,637</u>	<u>\$ 3,029,580</u>	<u>\$ 5,072,363</u>	<u>\$ 752,040</u>	<u>\$ 498,752</u>
\$ -	\$ -	\$ 13,927	\$ 158,349	\$ 2,273	\$ -
-	-	104	457,716	11,884	-
-	-	-	-	-	-
-	-	-	181,146	4,709	-
-	-	-	2,195	114,872	17,323
100,343	-	-	300,000	-	127,461
-	-	-	-	-	-
<u>100,343</u>	<u>-</u>	<u>14,031</u>	<u>1,099,406</u>	<u>133,738</u>	<u>144,784</u>
-	-	-	-	-	-
-	-	-	1,261,264	-	300,000
-	-	-	1,261,264	-	300,000
-	-	-	-	-	-
543,106	109,637	3,015,549	2,711,693	618,302	53,968
-	-	-	-	-	-
-	-	-	-	-	-
<u>543,106</u>	<u>109,637</u>	<u>3,015,549</u>	<u>2,711,693</u>	<u>618,302</u>	<u>53,968</u>
<u>\$ 643,449</u>	<u>\$ 109,637</u>	<u>\$ 3,029,580</u>	<u>\$ 5,072,363</u>	<u>\$ 752,040</u>	<u>\$ 498,752</u>

(continued)

Nonmajor Special Revenue Funds					
	Solid Waste	Workforce Investment Act	Comprehensive Case Management and Employment Program	Justice Assistance Grant Program	P.A.I.R.
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 4,645,013	\$ 496,094	\$ 174,858	\$ -	\$ 44,252
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	160,783	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	755,885	297,524	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	17,323	-	-	-	-
Advances to Other Funds	127,461	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 4,950,580</u>	<u>\$ 1,251,979</u>	<u>\$ 472,382</u>	<u>\$ -</u>	<u>\$ 44,252</u>
Liabilities					
Accounts Payable	\$ 26,618	\$ 83,714	\$ 47,551	\$ -	\$ -
Accrued Wages and Benefits	23,550	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	39,678	68,507	137,411	-	-
Due to Other Funds	182,698	415,861	-	-	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>272,544</u>	<u>568,082</u>	<u>184,962</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	313,139	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>313,139</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	4,678,036	370,758	287,420	-	44,252
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>4,678,036</u>	<u>370,758</u>	<u>287,420</u>	<u>-</u>	<u>44,252</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,950,580</u>	<u>\$ 1,251,979</u>	<u>\$ 472,382</u>	<u>\$ -</u>	<u>\$ 44,252</u>

Nonmajor Special Revenue Funds

<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>Intensive Supervision</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Violent Offender</u>	<u>Domestic Relations Title IV-E</u>
\$ 9,593,049	\$ 2,353,771	\$ 1,153,955	\$ 1,587,176	\$ 101	\$ 2,391,496
-	-	-	-	-	-
-	-	-	-	-	-
-	3,500	-	13,798	-	-
-	-	-	5,793	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,058,985	-	-	473,501
-	-	-	4,263,783	-	-
-	-	-	-	-	-
-	-	-	103,246	-	-
-	-	-	-	-	-
-	-	-	939,763	-	-
<u>\$ 9,593,049</u>	<u>\$ 2,357,271</u>	<u>\$ 2,212,940</u>	<u>\$ 6,913,559</u>	<u>\$ 101</u>	<u>\$ 2,864,997</u>
\$ 36,828	\$ 8,944	\$ 58,555	\$ 122,210	\$ -	\$ -
81,258	22,433	68,378	183,358	-	4,506
-	-	-	39,990	-	-
36,183	11,238	28,374	88,914	-	1,475
-	-	7,658	28,747	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>154,269</u>	<u>42,615</u>	<u>162,965</u>	<u>463,219</u>	<u>-</u>	<u>5,981</u>
-	-	-	-	-	-
-	-	1,058,985	2,900,800	-	425,000
-	-	1,058,985	2,900,800	-	425,000
-	-	-	939,763	-	-
9,438,780	2,314,656	990,990	2,609,777	101	2,434,016
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,438,780</u>	<u>2,314,656</u>	<u>990,990</u>	<u>3,549,540</u>	<u>101</u>	<u>2,434,016</u>
<u>\$ 9,593,049</u>	<u>\$ 2,357,271</u>	<u>\$ 2,212,940</u>	<u>\$ 6,913,559</u>	<u>\$ 101</u>	<u>\$ 2,864,997</u>

(continued)

Nonmajor Special Revenue Funds

	Drug Court	Mental Health Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 99,494	\$ 10,838	\$ 64,530	\$ 340,176	\$ 1,748,343
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	82,616	-	48,478	91,599	17,753
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	1,037
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 182,110</u>	<u>\$ 10,838</u>	<u>\$ 113,008</u>	<u>\$ 431,775</u>	<u>\$ 1,767,133</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 5,138	\$ 36,973	\$ -
Accrued Wages and Benefits	1,857	-	9,289	-	1,968
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	1,114	-	3,652	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	7,000	-	149,000	125,799	40,000
Notes Payable	-	-	-	-	-
Total Liabilities	<u>9,971</u>	<u>-</u>	<u>167,079</u>	<u>162,772</u>	<u>41,968</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	20,654	-	-	22,388	1,560
Total Deferred Inflows of Resources	<u>20,654</u>	<u>-</u>	<u>-</u>	<u>22,388</u>	<u>1,560</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	151,485	10,838	-	246,615	1,723,605
Committed	-	-	-	-	-
Unassigned	-	-	(54,071)	-	-
Total Fund Balances	<u>151,485</u>	<u>10,838</u>	<u>(54,071)</u>	<u>246,615</u>	<u>1,723,605</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 182,110</u>	<u>\$ 10,838</u>	<u>\$ 113,008</u>	<u>\$ 431,775</u>	<u>\$ 1,767,133</u>

Nonmajor Special Revenue Funds

<u>Reclaim Ohio</u>	<u>Local Law Enforcement</u>	<u>Medically Handicapped Child</u>	<u>Marriage Licenses</u>	<u>Indigent Guardianship</u>	<u>Veteran's Court</u>
\$ 1,140,507	\$ 95,443	\$ 1,400,639	\$ 77,853	\$ 225,393	\$ 24,898
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,275	-	15,000
-	-	-	-	-	-
-	-	-	-	-	-
629,255	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,769,762</u>	<u>\$ 95,443</u>	<u>\$ 1,400,639</u>	<u>\$ 79,128</u>	<u>\$ 225,393</u>	<u>\$ 39,898</u>
\$ 49,606	\$ -	\$ -	\$ -	\$ 1,470	\$ -
29,608	-	-	-	595	2,425
-	-	-	-	-	-
11,999	-	24,288	-	-	1,018
-	-	-	-	-	-
-	-	-	-	-	9,091
-	-	-	-	-	-
<u>91,213</u>	<u>-</u>	<u>24,288</u>	<u>-</u>	<u>2,065</u>	<u>12,534</u>
-	-	-	-	-	-
629,255	-	-	-	-	-
<u>629,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,049,294	95,443	1,376,351	79,128	223,328	27,364
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,049,294</u>	<u>95,443</u>	<u>1,376,351</u>	<u>79,128</u>	<u>223,328</u>	<u>27,364</u>
<u>\$ 1,769,762</u>	<u>\$ 95,443</u>	<u>\$ 1,400,639</u>	<u>\$ 79,128</u>	<u>\$ 225,393</u>	<u>\$ 39,898</u>

(continued)

Nonmajor Special Revenue Funds					
	Probate Court Dispute Resolution	County Probation Services	Public Safety	Local Emergency Planning Committee	SERC Grant
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 294,543	\$ 922,964	\$ 123,756	\$ 200,296	\$ 63,422
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	10,413	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	8,740	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 294,543</u>	<u>\$ 933,377</u>	<u>\$ 123,756</u>	<u>\$ 209,036</u>	<u>\$ 63,422</u>
Liabilities					
Accounts Payable	\$ -	\$ 3,225	\$ -	\$ 10,135	\$ 16,973
Accrued Wages and Benefits	-	9,916	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	4,165	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>17,306</u>	<u>-</u>	<u>10,135</u>	<u>16,973</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	8,740	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,740</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	294,543	916,071	123,756	190,161	46,449
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>294,543</u>	<u>916,071</u>	<u>123,756</u>	<u>190,161</u>	<u>46,449</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 294,543</u>	<u>\$ 933,377</u>	<u>\$ 123,756</u>	<u>\$ 209,036</u>	<u>\$ 63,422</u>

Nonmajor Special Revenue Funds

<u>TB Clinic</u>	<u>Law Library Resources</u>	<u>Court Security</u>	<u>Court Mediation</u>	<u>County Erosion Control</u>	<u>Juvenile School Liasion</u>
\$ 1,596,170	\$ 835,435	\$ 25,268	\$ 27,892	\$ -	\$ 7,161
-	-	-	-	-	-
-	-	-	-	-	-
-	15,905	-	14,632	-	-
-	-	-	-	-	-
384,651	-	-	-	-	-
-	-	-	-	-	-
22,893	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,003,714</u>	<u>\$ 851,340</u>	<u>\$ 25,268</u>	<u>\$ 42,524</u>	<u>\$ -</u>	<u>\$ 7,161</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	3,952	-	4,007	-	-
-	-	-	-	-	-
-	1,660	-	1,629	-	-
-	-	-	-	-	-
-	-	-	-	200,214	-
-	-	-	-	-	-
<u>-</u>	<u>5,612</u>	<u>-</u>	<u>5,636</u>	<u>200,214</u>	<u>-</u>
367,429	-	-	-	-	-
40,115	-	-	-	-	-
<u>407,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,596,170	845,728	25,268	36,888	-	7,161
-	-	-	-	-	-
-	-	-	-	(200,214)	-
<u>1,596,170</u>	<u>845,728</u>	<u>25,268</u>	<u>36,888</u>	<u>(200,214)</u>	<u>7,161</u>
<u>\$ 2,003,714</u>	<u>\$ 851,340</u>	<u>\$ 25,268</u>	<u>\$ 42,524</u>	<u>\$ -</u>	<u>\$ 7,161</u>

(continued)

Nonmajor Special Revenue Funds

	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Supportive Living	OneOhio Opioid Settlement	Watershed Coordination Grant
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 365,662	\$ 19,182	\$ 3,985,832	\$ 115,627	\$ 255,070
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	2,785	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 368,447</u>	<u>\$ 19,182</u>	<u>\$ 3,985,832</u>	<u>\$ 115,627</u>	<u>\$ 255,070</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 17,469	\$ -	\$ -
Accrued Wages and Benefits	-	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	12,550	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>12,550</u>	<u>-</u>	<u>17,469</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	355,897	19,182	3,968,363	115,627	255,070
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>355,897</u>	<u>19,182</u>	<u>3,968,363</u>	<u>115,627</u>	<u>255,070</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 368,447</u>	<u>\$ 19,182</u>	<u>\$ 3,985,832</u>	<u>\$ 115,627</u>	<u>\$ 255,070</u>

Nonmajor Special Revenue Funds

<u>LCCW Assessment Grant</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Criminal Justice Services</u>	<u>Crime Laboratory</u>	<u>911 System</u>
\$ -	\$ 25,216	\$ 274,783	\$ 2,082,120	\$ 98,668	\$ 2,343,910
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,338	1,473
-	-	394,962	512,866	197,481	3,205,434
-	-	-	-	-	-
-	-	82,546	246,590	8,792	190,777
-	-	-	-	-	-
-	-	-	1,100	12,985	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 25,216</u>	<u>\$ 752,291</u>	<u>\$ 2,842,676</u>	<u>\$ 320,264</u>	<u>\$ 5,741,594</u>
\$ -	\$ -	\$ 1,491	\$ -	\$ 2,214	\$ 64,754
-	-	10,241	12,820	11,426	90,417
-	-	-	-	-	-
-	-	4,724	5,455	5,148	37,741
-	-	1,147	-	100,000	-
190,781	-	-	-	150,000	-
-	-	-	-	-	-
<u>190,781</u>	<u>-</u>	<u>17,603</u>	<u>18,275</u>	<u>268,788</u>	<u>192,912</u>
-	-	377,279	489,904	188,639	3,061,919
-	-	100,229	269,552	17,634	334,292
-	-	<u>477,508</u>	<u>759,456</u>	<u>206,273</u>	<u>3,396,211</u>
-	-	-	-	-	-
-	-	257,180	2,064,945	-	2,152,471
-	25,216	-	-	-	-
(190,781)	-	-	-	(154,797)	-
<u>(190,781)</u>	<u>25,216</u>	<u>257,180</u>	<u>2,064,945</u>	<u>(154,797)</u>	<u>2,152,471</u>
<u>\$ -</u>	<u>\$ 25,216</u>	<u>\$ 752,291</u>	<u>\$ 2,842,676</u>	<u>\$ 320,264</u>	<u>\$ 5,741,594</u>

(continued)

Nonmajor Special Revenue Funds

	Prosecutor Adult Diversion Program	Child Support Enforcement Agency	Drug Enforcement	Prosecutor's Victim Witness	Coroner's Laboratory
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 13,909	\$ 2,920,178	\$ 20,130	\$ 83,193	\$ 3,825
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	61,884	-	-
Accounts Receivable	-	109,063	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	482,287	11,834	26,037	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 13,909</u>	<u>\$ 3,511,528</u>	<u>\$ 93,848</u>	<u>\$ 109,230</u>	<u>\$ 3,825</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	92,689	-	4,787	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	39,989	-	1,972	-
Due to Other Funds	-	179,939	-	-	-
Advances from Other Funds	-	-	-	31,310	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>312,617</u>	<u>-</u>	<u>38,069</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	14,126	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,126</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	13,909	3,198,911	93,848	57,035	3,825
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>13,909</u>	<u>3,198,911</u>	<u>93,848</u>	<u>57,035</u>	<u>3,825</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,909</u>	<u>\$ 3,511,528</u>	<u>\$ 93,848</u>	<u>\$ 109,230</u>	<u>\$ 3,825</u>

Nonmajor Special Revenue Funds

<u>Enforcement and Education</u>	<u>Law Enforcement</u>	<u>Law Enforcement Trust</u>	<u>Northern Border Initiative Grant</u>	<u>Sheriff Continuing Professional Training</u>	<u>Forclosure Special Project</u>
\$ 9,619	\$ 320,388	\$ -	\$ 45,889	\$ 13,097	\$ 67,442
-	-	-	-	-	-
-	-	586,139	-	-	-
-	-	-	-	-	11,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,277	-	30,883	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 9,619</u>	<u>\$ 349,665</u>	<u>\$ 586,139</u>	<u>\$ 76,772</u>	<u>\$ 13,097</u>	<u>\$ 78,442</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	4,007
-	-	-	-	-	-
-	-	-	21,746	-	1,629
-	-	-	22,637	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>44,383</u>	<u>-</u>	<u>5,636</u>
-	-	-	-	-	-
-	-	-	24,922	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>24,922</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
9,619	349,665	586,139	7,467	13,097	72,806
-	-	-	-	-	-
<u>9,619</u>	<u>349,665</u>	<u>586,139</u>	<u>7,467</u>	<u>13,097</u>	<u>72,806</u>
<u>\$ 9,619</u>	<u>\$ 349,665</u>	<u>\$ 586,139</u>	<u>\$ 76,772</u>	<u>\$ 13,097</u>	<u>\$ 78,442</u>

(continued)

Nonmajor Special Revenue Funds

	Ditch Maintenance	County Tax Increment Financing	Hotel/Motel	Emergency Rental Assistance	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 164,323	\$ 143,435	\$ 2,240,353	\$ 4,590,747	\$ 59,408,148
Cash with Fiscal Agent	-	-	-	-	383,570
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	1,137,817
Accounts Receivable	-	-	-	-	392,860
Accrued Interest Receivable	-	-	-	-	5,793
Property and Other Local Taxes Receivable	-	-	47,718	-	4,743,112
Sales Taxes Receivable	-	-	-	-	3,454,359
Special Assessments Receivable	10,075	-	-	-	10,075
Intergovernmental Receivable	-	-	-	-	4,902,684
Local Government Receivable	-	-	-	-	4,263,783
Notes Receivable	-	-	-	-	153,611
Due from Other Funds	-	-	-	-	175,533
Advances to Other Funds	-	-	-	-	127,461
Materials and Supplies Inventory	-	-	-	-	939,763
Total Assets	<u>\$ 174,398</u>	<u>\$ 143,435</u>	<u>\$ 2,288,071</u>	<u>\$ 4,590,747</u>	<u>\$ 80,098,569</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 15,341	\$ 783,758
Accrued Wages and Benefits	-	-	3,162	-	1,149,680
Contracts Payable	-	-	-	-	39,990
Intergovernmental Payable	-	-	1,274	-	780,741
Due to Other Funds	-	-	-	-	1,073,077
Advances from Other Funds	18,293	-	-	-	1,449,292
Notes Payable	-	-	-	-	-
Total Liabilities	<u>18,293</u>	<u>-</u>	<u>4,436</u>	<u>15,341</u>	<u>5,276,538</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	4,485,170
Unavailable Revenue	10,075	-	-	-	7,752,730
Total Deferred Inflows of Resources	<u>10,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,237,900</u>
Fund Balances					
Nonspendable	-	-	-	-	939,763
Restricted	146,030	143,435	2,283,635	4,575,406	62,219,015
Committed	-	-	-	-	25,216
Unassigned	-	-	-	-	(599,863)
Total Fund Balances	<u>146,030</u>	<u>143,435</u>	<u>2,283,635</u>	<u>4,575,406</u>	<u>62,584,131</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 174,398</u>	<u>\$ 143,435</u>	<u>\$ 2,288,071</u>	<u>\$ 4,590,747</u>	<u>\$ 80,098,569</u>

<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,620,976	\$ 63,029,124
-	383,570
-	1,137,817
-	392,860
-	5,793
3,225,439	7,968,551
-	3,454,359
26,608	36,683
200,885	5,103,569
-	4,263,783
-	153,611
-	175,533
-	127,461
-	939,763
<u>\$ 7,073,908</u>	<u>\$ 87,172,477</u>

\$ -	\$ 783,758
-	1,149,680
-	39,990
-	780,741
-	1,073,077
130,000	1,579,292
1,995,000	1,995,000
<u>2,125,000</u>	<u>7,401,538</u>

3,081,029	7,566,199
371,903	8,124,633
<u>3,452,932</u>	<u>15,690,832</u>

-	939,763
1,495,976	63,714,991
-	25,216
-	(599,863)
<u>1,495,976</u>	<u>64,080,107</u>

<u>\$ 7,073,908</u>	<u>\$ 87,172,477</u>
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Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Common Pleas Special Projects	Common Pleas Special Projects - IJIS	Case Management Special Project	T-Federal	EISA Grant
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	211,059	-	42,601	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	432,729
Interest	-	-	-	-	42
Miscellaneous	-	-	-	-	-
Total Revenues	<u>211,059</u>	<u>-</u>	<u>42,601</u>	<u>-</u>	<u>432,771</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	6,827
Judicial	169,559	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>169,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>41,500</u>	<u>-</u>	<u>42,601</u>	<u>-</u>	<u>425,944</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation 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	41,500	-	42,601	-	425,944
Fund Balances at Beginning of Year	1,168,832	3,123	485,407	18,163	3,196
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 1,210,332</u>	<u>\$ 3,123</u>	<u>\$ 528,008</u>	<u>\$ 18,163</u>	<u>\$ 429,140</u>

Nonmajor Special Revenue Funds

Community Development Block Grant	Neighborhood Stabilization	Computerized Legal Research	Jail Facility Operations	Dog and Kennel	Recycle Ohio
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	13,215,254	-	-
-	-	-	193,964	71	-
-	-	511,597	-	605,743	-
-	-	-	-	49,309	-
-	-	-	-	-	-
48,881	-	-	-	-	22,395
7,841	-	-	-	-	-
-	-	1,436	263,079	35,625	1,000
<u>56,722</u>	<u>-</u>	<u>513,033</u>	<u>13,672,297</u>	<u>690,748</u>	<u>23,395</u>
-	-	273,281	-	-	-
-	-	-	-	-	-
-	-	-	16,920,044	-	-
-	-	-	-	-	-
-	-	-	-	671,201	56,533
-	-	-	-	-	-
51,089	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>51,089</u>	<u>-</u>	<u>273,281</u>	<u>16,920,044</u>	<u>671,201</u>	<u>56,533</u>
<u>5,633</u>	<u>-</u>	<u>239,752</u>	<u>(3,247,747)</u>	<u>19,547</u>	<u>(33,138)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,000,000	-	18,697
-	-	-	-	-	-
-	-	-	<u>2,000,000</u>	<u>-</u>	<u>18,697</u>
5,633	-	239,752	(1,247,747)	19,547	(14,441)
537,473	109,637	2,775,797	3,959,440	598,755	68,409
-	-	-	-	-	-
<u>\$ 543,106</u>	<u>\$ 109,637</u>	<u>\$ 3,015,549</u>	<u>\$ 2,711,693</u>	<u>\$ 618,302</u>	<u>\$ 53,968</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Solid Waste	Workforce Investment Act	Comprehensive Case Management and Employment Program	Justice Assistance Grant Program	P.A.I.R.
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	2,124,798	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	2,665,737	1,984,485	40,693	-
Interest	-	-	-	-	-
Miscellaneous	20,486	93,036	1,782	-	15,000
Total Revenues	<u>2,145,284</u>	<u>2,758,773</u>	<u>1,986,267</u>	<u>40,693</u>	<u>15,000</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	40,693	2,172
Public Works	-	-	-	-	-
Health	2,319,459	-	-	-	-
Human Services	-	3,728,056	1,101,641	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>2,319,459</u>	<u>3,728,056</u>	<u>1,101,641</u>	<u>40,693</u>	<u>2,172</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(174,175)</u>	<u>(969,283)</u>	<u>884,626</u>	<u>-</u>	<u>12,828</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	795,425	-	-	-
Transfers Out	(18,697)	-	(795,425)	-	-
Total Other Financing Sources (Uses)	<u>(18,697)</u>	<u>795,425</u>	<u>(795,425)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(192,872)	(173,858)	89,201	-	12,828
Fund Balances at Beginning of Year	4,870,908	544,616	198,219	-	31,424
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 4,678,036</u>	<u>\$ 370,758</u>	<u>\$ 287,420</u>	<u>\$ -</u>	<u>\$ 44,252</u>

Nonmajor Special Revenue Funds

Real Estate Assessment	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Violent Offender	Domestic Relations Title IV-E
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,471,133	1,059,821	-	955,472	-	-
11,579	-	-	423,801	-	-
2,376	-	-	194,485	-	-
-	-	-	-	-	-
-	-	3,088,633	8,972,314	-	218,086
-	-	-	36,527	-	-
577	115,827	73,933	709,310	-	-
<u>4,485,665</u>	<u>1,175,648</u>	<u>3,162,566</u>	<u>11,291,909</u>	<u>-</u>	<u>218,086</u>
3,968,771	870,363	-	-	-	-
-	-	-	-	-	102,757
-	-	3,438,459	-	2,216	-
-	-	-	11,080,214	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	79,026	-	-
-	-	-	2,309	-	-
<u>3,968,771</u>	<u>870,363</u>	<u>3,438,459</u>	<u>11,161,549</u>	<u>2,216</u>	<u>102,757</u>
516,894	305,285	(275,893)	130,360	(2,216)	115,329
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(404,354)	-	-
-	-	-	(404,354)	-	-
516,894	305,285	(275,893)	(273,994)	(2,216)	115,329
8,921,886	2,009,371	1,266,883	3,860,120	2,317	2,318,687
-	-	-	(36,586)	-	-
<u>\$ 9,438,780</u>	<u>\$ 2,314,656</u>	<u>\$ 990,990</u>	<u>\$ 3,549,540</u>	<u>\$ 101</u>	<u>\$ 2,434,016</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Drug Court	Mental Health Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	243,671
Licenses, Permits and Fees	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	147,593	-	377,772	554,302	91,036
Interest	-	-	-	-	-
Miscellaneous	745	-	27	35,475	100,254
Total Revenues	<u>148,338</u>	<u>-</u>	<u>377,799</u>	<u>589,777</u>	<u>434,961</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	120,604	25,676	-	-	-
Public Works	-	-	380,479	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	216,901
Economic Development and Assistance	-	-	-	533,606	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>120,604</u>	<u>25,676</u>	<u>380,479</u>	<u>533,606</u>	<u>216,901</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>27,734</u>	<u>(25,676)</u>	<u>(2,680)</u>	<u>56,171</u>	<u>218,060</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation 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	27,734	(25,676)	(2,680)	56,171	218,060
Fund Balances at Beginning of Year	123,751	36,514	(51,391)	190,444	1,505,545
Increase (Decrease) in Consumable Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 151,485</u>	<u>\$ 10,838</u>	<u>\$ (54,071)</u>	<u>\$ 246,615</u>	<u>\$ 1,723,605</u>

Nonmajor Special Revenue Funds

<u>Reclaim Ohio</u>	<u>Local Law Enforcement</u>	<u>Medically Handicapped Child</u>	<u>Marriage Licenses</u>	<u>Indigent Guardianship</u>	<u>Veteran's Court</u>
\$ -	\$ -	\$ 782,150	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	49,715	41,569	-
-	-	-	-	-	-
1,805,042	-	-	-	-	35,000
-	-	-	14,285	-	-
<u>1,805,042</u>	<u>-</u>	<u>782,150</u>	<u>64,000</u>	<u>41,569</u>	<u>54,566</u>
-	1,237	-	-	-	-
-	-	-	-	23,600	42,077
-	-	-	-	-	-
-	-	-	-	-	-
1,590,742	-	352,142	76,899	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,590,742</u>	<u>1,237</u>	<u>352,142</u>	<u>76,899</u>	<u>23,600</u>	<u>42,077</u>
<u>214,300</u>	<u>(1,237)</u>	<u>430,008</u>	<u>(12,899)</u>	<u>17,969</u>	<u>12,489</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>214,300</u>	<u>(1,237)</u>	<u>430,008</u>	<u>(12,899)</u>	<u>17,969</u>	<u>12,489</u>
834,994	96,680	946,343	92,027	205,359	14,875
-	-	-	-	-	-
<u>\$ 1,049,294</u>	<u>\$ 95,443</u>	<u>\$ 1,376,351</u>	<u>\$ 79,128</u>	<u>\$ 223,328</u>	<u>\$ 27,364</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Probate Court Dispute Resolution	County Probation Services	Public Safety	Local Emergency Planning Committee	SERC Grant
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	7,276	-	76,682	-
Licenses, Permits and Fees	46,965	168,370	-	-	-
Fines and Forfeitures	-	478	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	1,613	-	7,604	45,890
Interest	-	-	-	70	-
Miscellaneous	-	-	-	1,286	23,635
Total Revenues	<u>46,965</u>	<u>177,737</u>	<u>-</u>	<u>85,642</u>	<u>69,525</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	56	-	-	-	-
Public Safety	-	416,592	-	246,222	92,779
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>56</u>	<u>416,592</u>	<u>-</u>	<u>246,222</u>	<u>92,779</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>46,909</u>	<u>(238,855)</u>	<u>-</u>	<u>(160,580)</u>	<u>(23,254)</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation 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	46,909	(238,855)	-	(160,580)	(23,254)
Fund Balances at Beginning of Year	247,634	1,154,926	123,756	350,741	69,703
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 294,543</u>	<u>\$ 916,071</u>	<u>\$ 123,756</u>	<u>\$ 190,161</u>	<u>\$ 46,449</u>

Nonmajor Special Revenue Funds

<u>TB Clinic</u>	<u>Law Library Resources</u>	<u>Court Security</u>	<u>Court Mediation</u>	<u>County Erosion Control</u>	<u>Juvenile School Liasion</u>
\$ 400,568	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,070	109	198,562	-	-
-	294,037	-	-	-	-
-	-	-	-	-	-
54,472	-	-	-	-	-
-	-	-	-	-	-
-	31,735	-	-	-	-
<u>455,040</u>	<u>329,842</u>	<u>109</u>	<u>198,562</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	349,422	-	-	-	-
-	-	3,145	211,595	-	-
-	-	-	-	-	-
430,556	-	-	-	-	-
-	-	-	-	-	515
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	14,332	-
-	-	-	-	504	-
<u>430,556</u>	<u>349,422</u>	<u>3,145</u>	<u>211,595</u>	<u>14,836</u>	<u>515</u>
<u>24,484</u>	<u>(19,580)</u>	<u>(3,036)</u>	<u>(13,033)</u>	<u>(14,836)</u>	<u>(515)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	14,836	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,836</u>	<u>-</u>
<u>24,484</u>	<u>(19,580)</u>	<u>(3,036)</u>	<u>(13,033)</u>	<u>-</u>	<u>(515)</u>
1,571,686	865,308	28,304	49,921	(200,214)	7,676
-	-	-	-	-	-
<u>\$ 1,596,170</u>	<u>\$ 845,728</u>	<u>\$ 25,268</u>	<u>\$ 36,888</u>	<u>\$ (200,214)</u>	<u>\$ 7,161</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Supportive Living	OneOhio Opioid Settlement	Watershed Coordination Grant
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	66,095	-	-	-	-
Licenses, Permits and Fees	61,589	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	452	-	115,627	44,446
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>127,684</u>	<u>452</u>	<u>-</u>	<u>115,627</u>	<u>44,446</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	191,694	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	210,803	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	53,716
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>191,694</u>	<u>-</u>	<u>210,803</u>	<u>-</u>	<u>53,716</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(64,010)</u>	<u>452</u>	<u>(210,803)</u>	<u>115,627</u>	<u>(9,270)</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation 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	(64,010)	452	(210,803)	115,627	(9,270)
Fund Balances at Beginning of Year	419,907	18,730	4,179,166	-	264,340
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 355,897</u>	<u>\$ 19,182</u>	<u>\$ 3,968,363</u>	<u>\$ 115,627</u>	<u>\$ 255,070</u>

Nonmajor Special Revenue Funds

<u>LCCW Assessment Grant</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Criminal Justice Services</u>	<u>Crime Laboratory</u>	<u>911 System</u>
\$ -	\$ -	\$ 370,782	\$ 495,147	\$ 185,391	\$ 3,094,676
-	-	-	-	-	-
-	-	13,500	-	-	-
-	-	-	-	76,891	582,840
-	-	-	-	-	-
-	-	106,897	270,546	17,513	379,773
-	-	-	-	-	-
-	-	18	7,200	41,190	186,857
<u>-</u>	<u>-</u>	<u>491,197</u>	<u>772,893</u>	<u>320,985</u>	<u>4,244,146</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	641,420	581,685	533,660	5,191,417
-	16,731	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	280,000
-	-	-	-	-	48,459
<u>-</u>	<u>16,731</u>	<u>641,420</u>	<u>581,685</u>	<u>533,660</u>	<u>5,519,876</u>
-	(16,731)	(150,223)	191,208	(212,675)	(1,275,730)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	175,000	-
-	-	-	-	-	(547,825)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,000</u>	<u>(547,825)</u>
-	(16,731)	(150,223)	191,208	(37,675)	(1,823,555)
(190,781)	41,947	407,403	1,873,737	(117,122)	3,976,026
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (190,781)</u>	<u>\$ 25,216</u>	<u>\$ 257,180</u>	<u>\$ 2,064,945</u>	<u>\$ (154,797)</u>	<u>\$ 2,152,471</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Prosecutor Adult Diversion Program	Child Support Enforcement Agency	Drug Enforcement	Prosecutor's Victim Witness	Coroner's Laboratory
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	1,294,891	-	-	2,550
Licenses, Permits and Fees	-	-	-	-	-
Fines and Forfeitures	-	-	6,593	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	5,024,643	48,824	110,508	-
Interest	-	-	-	-	-
Miscellaneous	-	50	2,300	-	-
Total Revenues	<u>-</u>	<u>6,319,584</u>	<u>57,717</u>	<u>110,508</u>	<u>2,550</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	53,639	143,321	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	6,214,857	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>6,214,857</u>	<u>53,639</u>	<u>143,321</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>104,727</u>	<u>4,078</u>	<u>(32,813)</u>	<u>2,550</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	27,063	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,063</u>	<u>-</u>
Net Change in Fund Balances	-	104,727	4,078	(5,750)	2,550
Fund Balances at Beginning of Year	13,909	3,094,184	93,963	62,785	1,275
Increase (Decrease) in Consumable Inventory	<u>-</u>	<u>-</u>	<u>(4,193)</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 13,909</u>	<u>\$ 3,198,911</u>	<u>\$ 93,848</u>	<u>\$ 57,035</u>	<u>\$ 3,825</u>

Nonmajor Special Revenue Funds

<u>Enforcement and Education</u>	<u>Law Enforcement</u>	<u>Law Enforcement Trust</u>	<u>Northern Border Initiative Grant</u>	<u>Sheriff Continuing Professional Training</u>	<u>Forclosure Special Project</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	193,600
1,657	54,682	30,977	-	-	-
-	29,277	-	263,408	-	-
-	-	-	-	-	-
-	-	-	-	32,143	-
<u>1,657</u>	<u>83,959</u>	<u>30,977</u>	<u>263,408</u>	<u>32,143</u>	<u>193,600</u>
-	-	-	-	-	-
-	-	-	-	-	212,649
-	19,970	251,009	295,763	19,046	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>19,970</u>	<u>251,009</u>	<u>295,763</u>	<u>19,046</u>	<u>212,649</u>
<u>1,657</u>	<u>63,989</u>	<u>(220,032)</u>	<u>(32,355)</u>	<u>13,097</u>	<u>(19,049)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	74,075	-	-	-
<u>-</u>	<u>-</u>	<u>74,075</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,657</u>	<u>63,989</u>	<u>(145,957)</u>	<u>(32,355)</u>	<u>13,097</u>	<u>(19,049)</u>
7,962	285,676	732,096	39,822	-	91,855
-	-	-	-	-	-
<u>\$ 9,619</u>	<u>\$ 349,665</u>	<u>\$ 586,139</u>	<u>\$ 7,467</u>	<u>\$ 13,097</u>	<u>\$ 72,806</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

Nonmajor Special Revenue Funds

	Ditch Maintenance	County Tax Increment Financing	Hotel/Motel	Emergency Rental Assistance	Total Nonmajor Special Revenue Funds
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ 853,033	\$ -	\$ 6,181,747
Sales Tax	-	-	-	-	13,215,254
Charges for Services	-	-	-	-	8,385,126
Licenses, Permits and Fees	-	-	-	-	5,355,458
Fines and Forfeitures	-	-	-	-	634,594
Special Assessments	19,263	-	-	-	19,263
Intergovernmental	-	-	-	7,195,457	34,201,648
Interest	-	-	-	-	44,480
Miscellaneous	-	61,232	-	-	1,889,089
Total Revenues	<u>19,263</u>	<u>61,232</u>	<u>853,033</u>	<u>7,195,457</u>	<u>69,926,659</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	260,065	-	5,380,544
Judicial	-	-	-	-	900,120
Public Safety	-	-	-	-	29,442,821
Public Works	30,215	-	-	-	11,490,908
Health	-	-	-	-	3,705,283
Human Services	-	-	-	7,463,343	20,745,096
Economic Development and Assistance	-	15,498	-	-	653,909
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	373,358
Interest and Fiscal Charges	-	-	-	-	51,272
Total Expenditures	<u>30,215</u>	<u>15,498</u>	<u>260,065</u>	<u>7,463,343</u>	<u>72,743,311</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(10,952)</u>	<u>45,734</u>	<u>592,968</u>	<u>(267,886)</u>	<u>(2,816,652)</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	3,105,096
Transfers Out	-	-	-	-	(1,766,301)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,338,795</u>
Net Change in Fund Balances	(10,952)	45,734	592,968	(267,886)	(1,477,857)
Fund Balances at Beginning of Year	156,982	97,701	1,690,667	4,843,292	64,102,767
Increase (Decrease) in Consumable Inventory	-	-	-	-	(40,779)
Fund Balances at End of Year	<u>\$ 146,030</u>	<u>\$ 143,435</u>	<u>\$ 2,283,635</u>	<u>\$ 4,575,406</u>	<u>\$ 62,584,131</u>

<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 2,377,228	\$ 8,558,975
-	13,215,254
-	8,385,126
-	5,355,458
-	634,594
11,684	30,947
316,089	34,517,737
-	44,480
-	1,889,089
<u>2,705,001</u>	<u>72,631,660</u>
-	5,380,544
-	900,120
-	29,442,821
-	11,490,908
-	3,705,283
-	20,745,096
-	653,909
43,672	43,672
6,400,001	6,773,359
<u>1,849,620</u>	<u>1,900,892</u>
<u>8,293,293</u>	<u>81,036,604</u>
<u>(5,588,292)</u>	<u>(8,404,944)</u>
3,035,000	3,035,000
18,738	18,738
2,659,131	5,764,227
<u>(98,400)</u>	<u>(1,864,701)</u>
<u>5,614,469</u>	<u>6,953,264</u>
26,177	(1,451,680)
1,469,799	65,572,566
-	<u>(40,779)</u>
<u>\$ 1,495,976</u>	<u>\$ 64,080,107</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Licenses, Permits and Fees	\$ 207,713	\$ 207,713	\$ -	\$ 207,713	\$ -
Total Revenues	207,713	207,713	-	207,713	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	100,000	82,389	-	82,389	17,611
Fringe Benefits	41,900	23,551	-	23,551	18,349
Material and Supplies	10,000	-	-	-	10,000
Equipment	314,396	-	1,296	1,296	313,100
Contractual Services	106,624	62,108	6,624	68,732	37,892
Capital Outlay	15,000	-	-	-	15,000
Other	20,000	-	-	-	20,000
Total Expenditures	607,920	168,048	7,920	175,968	431,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400,207)	39,665	\$ (7,920)	\$ 31,745	\$ 431,952
Fund Balance at Beginning of Year	1,159,891	1,159,891			
Fund Balance at End of Year	\$ 759,684	\$ 1,199,556			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>3,123</u>	<u>3,123</u>			
Fund Balance at End of Year	<u>\$ 3,123</u>	<u>\$ 3,123</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 42,780	\$ 42,780	\$ -	\$ 42,780	\$ -
Total Revenues	42,780	42,780	-	42,780	-
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	150,000	-	-	-	150,000
Equipment	30,000	-	-	-	30,000
Contractual Services	2,000	-	-	-	2,000
Other	18,000	-	-	-	18,000
Total Expenditures	200,000	-	-	-	200,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,220)	42,780	<u>\$ -</u>	<u>\$ 42,780</u>	<u>\$ 200,000</u>
Fund Balance at Beginning of Year	482,246	482,246			
Fund Balance at End of Year	\$ 325,026	\$ 525,026			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Contractual Services	4,420	4,420	-	4,420	-
Total Expenditures	<u>4,420</u>	<u>4,420</u>	<u>-</u>	<u>4,420</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,420)	(4,420)	<u>\$ -</u>	<u>\$ (4,420)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>22,583</u>	<u>22,583</u>			
Fund Balance at End of Year	<u>\$ 18,163</u>	<u>\$ 18,163</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 432,729	\$ 432,729	\$ -	\$ 432,729	\$ -
Interest Income	42	42	-	42	-
Total Revenues	432,771	432,771	-	432,771	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Equipment	10,000	6,827	-	6,827	3,173
Total Expenditures	10,000	6,827	-	6,827	3,173
Excess (Deficiency) of Revenues Over (Under) Expenditures	422,771	425,944	<u>\$ -</u>	<u>\$ 425,944</u>	<u>\$ 3,173</u>
Fund Balance at Beginning of Year	3,196	3,196			
Fund Balance at End of Year	\$ 425,967	\$ 429,140			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Intergovernmental Revenue	\$ 42,449	\$ 42,449	\$ -	\$ 42,449	\$ -
Total Revenues	42,449	42,449	-	42,449	-
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	201	201	-	201	-
Contractual Services	40,542	40,542	-	40,542	-
Fees	1,647	1,084	-	1,084	563
Other	10,029	5,962	-	5,962	4,067
Total Expenditures	52,419	47,789	-	47,789	4,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,970)	(5,340)	-	(5,340)	4,630
Fund Balance at Beginning of Year	105,176	105,176			
Fund Balance at End of Year	\$ 95,206	\$ 99,836			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Economic Development and Assistance:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>109,637</u>	<u>109,637</u>			
Fund Balance at End of Year	<u>\$ 109,637</u>	<u>\$ 109,637</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 517,792	\$ 520,156	\$ -	\$ 520,156	\$ 2,364
Miscellaneous Revenue	1,436	1,436	-	1,436	-
Total Revenues	<u>519,228</u>	<u>521,592</u>	<u>-</u>	<u>521,592</u>	<u>2,364</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	25,000	2,957	-	2,957	22,043
Fringe Benefits	3,863	663	-	663	3,200
Material and Supplies	38,000	22,775	-	22,775	15,225
Equipment	79,139	16,503	-	16,503	62,636
Contractual Services	580,800	208,770	7,720	216,490	364,310
Other	38,500	26,316	-	26,316	12,184
Total Expenditures	<u>765,302</u>	<u>277,984</u>	<u>7,720</u>	<u>285,704</u>	<u>479,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(246,074)	243,608	<u>\$ (7,720)</u>	<u>\$ 235,888</u>	<u>\$ 481,962</u>
Fund Balance at Beginning of Year	<u>2,773,515</u>	<u>2,773,515</u>			
Fund Balance at End of Year	<u>\$ 2,527,441</u>	<u>\$ 3,017,123</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Sales Tax	\$ 13,115,964	\$ 13,115,964	\$ -	\$ 13,115,964	\$ -
Charges for Services	28,500	28,500	-	28,500	-
Miscellaneous Revenue	460,576	254,093	-	254,093	(206,483)
Total Revenues	<u>13,605,040</u>	<u>13,398,557</u>	<u>-</u>	<u>13,398,557</u>	<u>(206,483)</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	10,145,180	10,126,916	-	10,126,916	18,264
Fringe Benefits	4,558,461	4,439,204	-	4,439,204	119,257
Material and Supplies	706,279	643,153	62,068	705,221	1,058
Equipment	129,518	70,913	55,726	126,639	2,879
Contractual Services	1,400,380	1,279,740	82,718	1,362,458	37,922
Other	215,092	8,464	-	8,464	206,628
Total Expenditures	<u>17,154,910</u>	<u>16,568,390</u>	<u>200,512</u>	<u>16,768,902</u>	<u>386,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,549,870)	(3,169,833)	(200,512)	(3,370,345)	179,525
Other Financing Sources (Uses)					
Transfers In	2,000,000	2,000,000	-	2,000,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,549,870)	(1,169,833)	<u>\$ (200,512)</u>	<u>\$ (1,370,345)</u>	<u>\$ 179,525</u>
Fund Balance at Beginning of Year	2,354,356	2,354,356			
Fund Balance at End of Year	<u>\$ 804,486</u>	<u>\$ 1,184,523</u>			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 71	\$ 71	\$ -	\$ 71	\$ -
Licenses, Permits and Fees	611,095	616,457	-	616,457	5,362
Fines and Forfeitures	49,210	49,309	-	49,309	99
Miscellaneous Revenue	29,693	30,456	-	30,456	763
Total Revenues	690,069	696,293	-	696,293	6,224
Expenditures					
Current:					
Health:					
Salaries and Wages	310,200	289,161	-	289,161	21,039
Fringe Benefits	146,510	141,803	-	141,803	4,707
Material and Supplies	42,054	34,515	867	35,382	6,672
Equipment	5,800	5,427	-	5,427	373
Contractual Services	96,300	72,117	4,701	76,818	19,482
Fees	60,000	-	-	-	60,000
Other	25,847	21,801	-	21,801	4,046
Total Expenditures	686,711	564,824	5,568	570,392	116,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,358	131,469	<u>\$ (5,568)</u>	<u>\$ 125,901</u>	<u>\$ 122,543</u>
Fund Balance at Beginning of Year	524,416	524,416			
Fund Balance at End of Year	<u>\$ 527,774</u>	<u>\$ 655,885</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recycle Ohio
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 22,395	\$ 22,395	\$ -	\$ 22,395	\$ -
Miscellaneous Revenue	1,000	1,000	-	1,000	-
Total Revenues	23,395	23,395	-	23,395	-
Expenditures					
Current:					
Health:					
Equipment	52,113	52,113	-	52,113	-
Other	31,504	4,420	-	4,420	27,084
Total Expenditures	83,617	56,533	-	56,533	27,084
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,222)	(33,138)	-	(33,138)	27,084
Other Financing Sources (Uses)					
Advances In	17,323	17,323	-	17,323	-
Transfers In	18,697	18,697	-	18,697	-
Total Other Financing Sources (Uses)	36,020	36,020	-	36,020	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(24,202)	2,882	<u>\$ -</u>	<u>\$ 2,882</u>	<u>\$ 27,084</u>
Fund Balance at Beginning of Year	195,870	195,870			
Fund Balance at End of Year	<u>\$ 171,668</u>	<u>\$ 198,752</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 2,152,279	\$ 2,158,328	\$ -	\$ 2,158,328	\$ 6,049
Miscellaneous Revenue	18,890	20,486	-	20,486	1,596
Total Revenues	2,171,169	2,178,814	-	2,178,814	7,645
Expenditures					
Current:					
Health:					
Salaries and Wages	601,023	582,053	-	582,053	18,970
Fringe Benefits	219,366	195,481	-	195,481	23,885
Material and Supplies	53,950	22,487	10,415	32,902	21,048
Equipment	121,377	14,289	85,549	99,838	21,539
Contractual Services	1,128,879	882,495	227,121	1,109,616	19,263
Capital Outlay	10,000	-	-	-	10,000
Fees	91,200	83	-	83	91,117
Other	1,428,153	651,655	165,153	816,808	611,345
Total Expenditures	3,653,948	2,348,543	488,238	2,836,781	817,167
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,482,779)	(169,729)	(488,238)	(657,967)	824,812
Other Financing Sources (Uses)					
Advances Out	(17,323)	(17,323)	-	(17,323)	-
Transfers Out	(18,697)	(18,697)	-	(18,697)	-
Total Other Financing Sources (Uses)	(36,020)	(36,020)	-	(36,020)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,518,799)	(205,749)	<u>\$ (488,238)</u>	<u>\$ (693,987)</u>	<u>\$ 824,812</u>
Fund Balance at Beginning of Year	4,850,762	4,850,762			
Fund Balance at End of Year	\$ 3,331,963	\$ 4,645,013			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 2,383,205	\$ 2,383,205	\$ -	\$ 2,383,205	\$ -
Miscellaneous Revenue	93,036	93,036	-	93,036	-
Total Revenues	2,476,241	2,476,241	-	2,476,241	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	1,137,104	1,137,104	-	1,137,104	-
Fringe Benefits	501,289	500,989	-	500,989	300
Material and Supplies	58,450	38,720	-	38,720	19,730
Equipment	22,000	20,234	-	20,234	1,766
Contractual Services	1,741,787	1,706,336	23,736	1,730,072	11,715
Other	23,866	23,265	-	23,265	601
Total Expenditures	3,484,496	3,426,648	23,736	3,450,384	34,112
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,008,255)	(950,407)	(23,736)	(974,143)	34,112
Other Financing Sources (Uses)					
Transfers In	795,425	795,425	-	795,425	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(212,830)	(154,982)	\$ (23,736)	\$ (178,718)	\$ 34,112
Fund Balance at Beginning of Year	651,076	651,076			
Fund Balance at End of Year	\$ 438,246	\$ 496,094			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,740,274	\$ 1,740,274	\$ -	\$ 1,740,274	\$ -
Miscellaneous Revenue	1,782	1,782	-	1,782	-
Total Revenues	1,742,056	1,742,056	-	1,742,056	-
Expenditures					
Current:					
Human Services:					
Fringe Benefits	200	-	-	-	200
Material and Supplies	4,025	-	-	-	4,025
Equipment	1,000	-	-	-	1,000
Contractual Services	1,133,930	974,064	-	974,064	159,866
Other	200	-	-	-	200
Total Expenditures	1,139,355	974,064	-	974,064	165,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	602,701	767,992	-	767,992	165,291
Other Financing Sources (Uses)					
Transfers Out	(795,425)	(795,425)	-	(795,425)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(192,724)	(27,433)	<u>\$ -</u>	<u>\$ (27,433)</u>	<u>\$ 165,291</u>
Fund Balance at Beginning of Year	202,291	202,291			
Fund Balance at End of Year	<u>\$ 9,567</u>	<u>\$ 174,858</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 40,692	\$ 40,692	\$ -	\$ 40,692	\$ -
Total Revenues	40,692	40,692	-	40,692	-
Expenditures					
Current:					
Public Safety:					
Other	40,692	40,692	-	40,692	-
Total Expenditures	40,692	40,692	-	40,692	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Advances Out	(40,692)	(40,692)	-	(40,692)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(40,692)	(40,692)	-	(40,692)	-
Fund Balance at Beginning of Year	40,692	40,692			
Fund Balance at End of Year	\$ -	\$ -			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Miscellaneous Revenue	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Total Revenues	15,000	15,000	-	15,000	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	1,000	904	-	904	96
Contractual Services	2,500	-	-	-	2,500
Other	3,500	1,268	-	1,268	2,232
Total Expenditures	7,000	2,172	-	2,172	4,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,000	12,828	<u>\$ -</u>	<u>\$ 12,828</u>	<u>\$ 4,828</u>
Fund Balance at Beginning of Year	31,424	31,424			
Fund Balance at End of Year	\$ 39,424	\$ 44,252			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 4,471,133	\$ 4,471,133	\$ -	\$ 4,471,133	\$ -
Licenses, Permits and Fees	11,579	11,579	-	11,579	-
Fines and Forfeitures	2,376	2,376	-	2,376	-
Miscellaneous Revenue	577	577	-	577	-
Total Revenues	<u>4,485,665</u>	<u>4,485,665</u>	<u>-</u>	<u>4,485,665</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	2,983,582	2,088,434	-	2,088,434	895,148
Fringe Benefits	1,599,500	928,957	-	928,957	670,543
Material and Supplies	379,502	273,258	49,651	322,909	56,593
Equipment	456,242	186,037	131,882	317,919	138,323
Contractual Services	2,040,884	540,071	864,757	1,404,828	636,056
Capital Outlay	4,000	3,568	-	3,568	432
Other	115,000	46,162	-	46,162	68,838
Total Expenditures	<u>7,578,710</u>	<u>4,066,487</u>	<u>1,046,290</u>	<u>5,112,777</u>	<u>2,465,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,093,045)	419,178	<u>\$ (1,046,290)</u>	<u>\$ (627,112)</u>	<u>\$ 2,465,933</u>
Fund Balance at Beginning of Year	<u>9,173,871</u>	<u>9,173,871</u>			
Fund Balance at End of Year	<u>\$ 6,080,826</u>	<u>\$ 9,593,049</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC
For the Year Ended December 31, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 1,059,821	\$ 1,059,821	\$ -	\$ 1,059,821	\$ -
Miscellaneous Revenue	119,447	119,447	-	119,447	-
Total Revenues	1,179,268	1,179,268	-	1,179,268	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	768,140	519,972	-	519,972	248,168
Fringe Benefits	363,043	149,916	-	149,916	213,127
Material and Supplies	24,793	3,426	2,793	6,219	18,574
Equipment	19,523	15,229	722	15,951	3,572
Contractual Services	87,553	58,716	24,094	82,810	4,743
Fees	220,400	101,198	17,235	118,433	101,967
Other	29,350	1,745	-	1,745	27,605
Total Expenditures	1,512,802	850,202	44,844	895,046	617,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	(333,534)	329,066	<u>\$ (44,844)</u>	<u>\$ 284,222</u>	<u>\$ 617,756</u>
Fund Balance at Beginning of Year	2,024,705	2,024,705			
Fund Balance at End of Year	<u>\$ 1,691,171</u>	<u>\$ 2,353,771</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 3,088,633	\$ 3,088,633	\$ -	\$ 3,088,633	\$ -
Miscellaneous Revenue	73,933	73,933	-	73,933	-
Total Revenues	3,162,566	3,162,566	-	3,162,566	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	1,919,187	1,788,290	-	1,788,290	130,897
Fringe Benefits	972,068	806,173	-	806,173	165,895
Material and Supplies	219,314	146,786	9,063	155,849	63,465
Equipment	107,979	107,979	-	107,979	-
Contractual Services	500,833	330,712	104,091	434,803	66,030
Fees	10,000	-	-	-	10,000
Other	351,181	324,618	-	324,618	26,563
Total Expenditures	4,080,562	3,504,558	113,154	3,617,712	462,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(917,996)	(341,992)	<u>\$ (113,154)</u>	<u>\$ (455,146)</u>	<u>\$ 462,850</u>
Fund Balance at Beginning of Year	1,495,947	1,495,947			
Fund Balance at End of Year	\$ 577,951	\$ 1,153,955			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 933,217	\$ 933,217	\$ -	\$ 933,217	\$ -
Licenses, Permits and Fees	422,872	422,872	-	422,872	-
Fines and Forfeitures	204,566	204,747	-	204,747	181
Intergovernmental Revenue	8,966,600	8,966,600	-	8,966,600	-
Interest Income	30,734	30,734	-	30,734	-
Miscellaneous Revenue	659,310	659,310	-	659,310	-
Total Revenues	11,217,299	11,217,480	-	11,217,480	181
Expenditures					
Current:					
Public Works:					
Salaries and Wages	3,814,866	3,694,437	-	3,694,437	120,429
Fringe Benefits	1,513,554	1,459,641	-	1,459,641	53,913
Material and Supplies	2,562,223	2,465,623	13,273	2,478,896	83,327
Equipment	665,351	652,166	-	652,166	13,185
Contractual Services	537,539	377,371	77,089	454,460	83,079
Capital Outlay	3,099,323	2,409,711	231,502	2,641,213	458,110
Fees	5,039	3,998	-	3,998	1,041
Other	109,973	101,739	3,535	105,274	4,699
Debt Service:					
OPWC Loan Principal Retirement	51,888	51,888	-	51,888	-
SIB Loan Principal Retirement	27,138	27,138	-	27,138	-
SIB Loan Interest	2,309	2,309	-	2,309	-
Total Expenditures	12,389,203	11,246,021	325,399	11,571,420	817,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,171,904)	(28,541)	(325,399)	(353,940)	817,964
Other Financing Sources (Uses)					
Transfers Out	(404,354)	(404,354)	-	(404,354)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,576,258)	(432,895)	\$ (325,399)	\$ (758,294)	\$ 817,964
Fund Balance at Beginning of Year	2,020,071	2,020,071			
Fund Balance at End of Year	\$ 443,813	\$ 1,587,176			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	1,655	1,655	-	1,655	-
Contractual Services	106	-	-	-	106
Other	561	561	-	561	-
Total Expenditures	<u>2,322</u>	<u>2,216</u>	<u>-</u>	<u>2,216</u>	<u>106</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,322)	(2,216)	<u>\$ -</u>	<u>\$ (2,216)</u>	<u>\$ 106</u>
Fund Balance at Beginning of Year	<u>2,322</u>	<u>2,322</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 106</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 169,585	\$ 169,585	\$ -	\$ 169,585	\$ -
Total Revenues	169,585	169,585	-	169,585	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	125,000	66,257	-	66,257	58,743
Fringe Benefits	68,465	9,379	-	9,379	59,086
Material and Supplies	2,000	294	-	294	1,706
Equipment	21,500	16,547	-	16,547	4,953
Contractual Services	6,090	4,090	-	4,090	2,000
Other	3,500	1,799	-	1,799	1,701
Total Expenditures	226,555	98,366	-	98,366	128,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,970)	71,219	<u>\$ -</u>	<u>\$ 71,219</u>	<u>\$ 128,189</u>
Fund Balance at Beginning of Year	2,320,277	2,320,277			
Fund Balance at End of Year	\$ 2,263,307	\$ 2,391,496			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 119,937	\$ 119,937	\$ -	\$ 119,937	\$ -
Miscellaneous Revenue	745	745	-	745	-
Total Revenues	120,682	120,682	-	120,682	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	80,000	64,723	-	64,723	15,277
Fringe Benefits	33,270	18,427	-	18,427	14,843
Contractual Services	42,500	36,899	-	36,899	5,601
Other	3,500	1,197	-	1,197	2,303
Total Expenditures	159,270	121,246	-	121,246	38,024
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,588)	(564)	<u>\$ -</u>	<u>\$ (564)</u>	<u>\$ 38,024</u>
Fund Balance at Beginning of Year	100,058	100,058			
Fund Balance at End of Year	\$ 61,470	\$ 99,494			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	21,380	18,528	-	18,528	2,852
Fringe Benefits	9,455	8,428	-	8,428	1,027
Contractual Services	5,000	-	-	-	5,000
Total Expenditures	<u>35,835</u>	<u>26,956</u>	<u>-</u>	<u>26,956</u>	<u>8,879</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,835)	(26,956)	<u>\$ -</u>	<u>\$ (26,956)</u>	<u>\$ 8,879</u>
Fund Balance at Beginning of Year	37,794	37,794			
Fund Balance at End of Year	<u>\$ 1,959</u>	<u>\$ 10,838</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 383,229	\$ 383,229	\$ -	\$ 383,229	\$ -
Miscellaneous Revenue	27	27	-	27	-
Total Revenues	383,256	383,256	-	383,256	-
Expenditures					
Current:					
Public Works:					
Salaries and Wages	224,770	224,475	-	224,475	295
Fringe Benefits	113,660	111,997	-	111,997	1,663
Material and Supplies	15,215	3,934	77	4,011	11,204
Equipment	4,200	40	-	40	4,160
Contractual Services	61,987	37,326	2,421	39,747	22,240
Other	1,500	-	-	-	1,500
Total Expenditures	421,332	377,772	2,498	380,270	41,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,076)	5,484	<u>\$ (2,498)</u>	<u>\$ 2,986</u>	<u>\$ 41,062</u>
Fund Balance at Beginning of Year	59,046	59,046			
Fund Balance at End of Year	\$ 20,970	\$ 64,530			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 485,091	\$ 485,091	\$ -	\$ 485,091	\$ -
Miscellaneous Revenue	35,475	35,475	-	35,475	-
Total Revenues	520,566	520,566	-	520,566	-
Expenditures					
Current:					
Economic Development and Assistance:					
Contractual Services	637,406	496,072	20,149	516,221	121,185
Fees	152	114	-	114	38
Other	15,947	447	-	447	15,500
Total Expenditures	653,505	496,633	20,149	516,782	136,723
Excess (Deficiency) of Revenues Over (Under) Expenditures	(132,939)	23,933	<u>(20,149)</u>	<u>3,784</u>	<u>136,723</u>
Fund Balance at Beginning of Year	316,243	316,243			
Fund Balance at End of Year	\$ 183,304	\$ 340,176			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 243,671	\$ 243,671	\$ -	\$ 243,671	\$ -
Intergovernmental Revenue	91,179	91,179	-	91,179	-
Miscellaneous Revenue	99,217	99,217	-	99,217	-
Total Revenues	434,067	434,067	-	434,067	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	220,940	78,456	-	78,456	142,484
Fringe Benefits	140,185	58,247	-	58,247	81,938
Material and Supplies	23,981	19,810	-	19,810	4,171
Equipment	60,096	54,301	-	54,301	5,795
Contractual Services	11,000	5,394	1,200	6,594	4,406
Other	4,740	2,085	-	2,085	2,655
Total Expenditures	460,942	218,293	1,200	219,493	241,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,875)	215,774	(1,200)	214,574	241,449
Fund Balance at Beginning of Year	1,532,569	1,532,569			
Fund Balance at End of Year	\$ 1,505,694	\$ 1,748,343			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,805,042	\$ 1,805,042	\$ -	\$ 1,805,042	\$ -
Total Revenues	1,805,042	1,805,042	-	1,805,042	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	958,000	746,315	-	746,315	211,685
Fringe Benefits	465,500	192,635	-	192,635	272,865
Material and Supplies	30,350	22,219	-	22,219	8,131
Equipment	6,000	1,794	-	1,794	4,206
Contractual Services	635,362	506,720	69,021	575,741	59,621
Other	80,666	70,489	-	70,489	10,177
Total Expenditures	2,175,878	1,540,172	69,021	1,609,193	566,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	(370,836)	264,870	<u>\$ (69,021)</u>	<u>\$ 195,849</u>	<u>\$ 566,685</u>
Fund Balance at Beginning of Year	875,637	875,637			
Fund Balance at End of Year	\$ 504,801	\$ 1,140,507			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	18,000	866	-	866	17,134
Fringe Benefits	3,320	288	-	288	3,032
Material and Supplies	200	180	-	180	20
Total Expenditures	<u>21,520</u>	<u>1,334</u>	<u>-</u>	<u>1,334</u>	<u>20,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,520)	(1,334)	<u>\$ -</u>	<u>\$ (1,334)</u>	<u>\$ 20,186</u>
Fund Balance at Beginning of Year	<u>96,777</u>	<u>96,777</u>			
Fund Balance at End of Year	<u>\$ 75,257</u>	<u>\$ 95,443</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medically Handicapped Child
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 782,150	\$ 782,150	\$ -	\$ 782,150	\$ -
Total Revenues	782,150	782,150	-	782,150	-
Expenditures					
Current:					
Human Services:					
Other	525,479	397,847	-	397,847	127,632
Total Expenditures	525,479	397,847	-	397,847	127,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	256,671	384,303	<u>\$ -</u>	<u>\$ 384,303</u>	<u>\$ 127,632</u>
Fund Balance at Beginning of Year	1,016,336	1,016,336			
Fund Balance at End of Year	\$ 1,273,007	\$ 1,400,639			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 49,800	\$ 49,800	\$ -	\$ 49,800	\$ -
Miscellaneous Revenue	14,285	14,285	-	14,285	-
Total Revenues	64,085	64,085	-	64,085	-
Expenditures					
Current:					
Human Services:					
Materials and Supplies	8,400	8,092	-	8,092	308
Other	70,637	68,807	-	68,807	1,830
Total Expenditures	79,037	76,899	-	76,899	2,138
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(14,952)	(12,814)	<u>\$ -</u>	<u>\$ (12,814)</u>	<u>\$ 2,138</u>
Fund Balance at Beginning of Year	90,667	90,667			
Fund Balance at End of Year	\$ 75,715	\$ 77,853			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 43,119	\$ 43,119	\$ -	\$ 43,119	\$ -
Total Revenues	43,119	43,119	-	43,119	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	3,654	3,653	-	3,653	1
Fringe Benefits	565	563	-	563	2
Material and Supplies	5,000	731	-	731	4,269
Contractual Services	13,500	10,356	-	10,356	3,144
Other	13,000	6,373	-	6,373	6,627
Total Expenditures	35,719	21,676	-	21,676	14,043
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,400	21,443	<u>\$ -</u>	<u>\$ 21,443</u>	<u>\$ 14,043</u>
Fund Balance at Beginning of Year	203,950	203,950			
Fund Balance at End of Year	<u>\$ 211,350</u>	<u>\$ 225,393</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Veteran's Court
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Miscellaneous Revenue	4,566	4,566	-	4,566	-
Total Revenues	39,566	39,566	-	39,566	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	45,500	35,554	-	35,554	9,946
Fringe Benefits	18,980	5,430	-	5,430	13,550
Material and Supplies	500	-	-	-	500
Total Expenditures	64,980	40,984	-	40,984	23,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,414)	(1,418)	<u>\$ -</u>	<u>\$ (1,418)</u>	<u>\$ 23,996</u>
Fund Balance at Beginning of Year	26,316	26,316			
Fund Balance at End of Year	\$ 902	\$ 24,898			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 48,751	\$ 48,751	\$ -	\$ 48,751	\$ -
Total Revenues	48,751	48,751	-	48,751	-
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	5,000	-	-	-	5,000
Contractual Services	2,000	-	-	-	2,000
Other	4,000	56	-	56	3,944
Total Expenditures	11,000	56	-	56	10,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,751	48,695	<u>\$ -</u>	<u>\$ 48,695</u>	<u>\$ 10,944</u>
Fund Balance at Beginning of Year	245,848	245,848			
Fund Balance at End of Year	\$ 283,599	\$ 294,543			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 7,276	\$ 7,276	\$ -	\$ 7,276	\$ -
Licenses, Permits and Fees	177,171	177,171	-	177,171	-
Fines and Forfeitures	478	478	-	478	-
Intergovernmental Revenue	1,613	1,613	-	1,613	-
Total Revenues	186,538	186,538	-	186,538	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	222,000	221,019	-	221,019	981
Fringe Benefits	111,990	94,709	-	94,709	17,281
Material and Supplies	10,000	8,460	-	8,460	1,540
Equipment	4,250	-	-	-	4,250
Other	85,000	78,041	-	78,041	6,959
Total Expenditures	433,240	402,229	-	402,229	31,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	(246,702)	(215,691)	<u>\$ -</u>	<u>\$ (215,691)</u>	<u>\$ 31,011</u>
Fund Balance at Beginning of Year	1,138,655	1,138,655			
Fund Balance at End of Year	\$ 891,953	\$ 922,964			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>123,756</u>	<u>123,756</u>			
Fund Balance at End of Year	<u><u>\$ 123,756</u></u>	<u><u>\$ 123,756</u></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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 76,682	\$ 76,682	\$ -	\$ 76,682	\$ -
Intergovernmental Revenue	7,604	7,604	-	7,604	-
Interest Income	70	70	-	70	-
Miscellaneous Revenue	1,854	1,859	-	1,859	5
Total Revenues	<u>86,210</u>	<u>86,215</u>	<u>-</u>	<u>86,215</u>	<u>5</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	4,060	4,030	-	4,030	30
Equipment	364,905	161,543	10,075	171,618	193,287
Contractual Services	13,084	12,980	-	12,980	104
Other	62,219	59,266	-	59,266	2,953
Total Expenditures	<u>444,268</u>	<u>237,819</u>	<u>10,075</u>	<u>247,894</u>	<u>196,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(358,058)	(151,604)	<u>\$ (10,075)</u>	<u>\$ (161,679)</u>	<u>\$ 196,379</u>
Fund Balance at Beginning of Year	351,900	351,900			
Fund Balance at End of Year	<u>\$ (6,158)</u>	<u>\$ 200,296</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
SERC Grant
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 45,890	\$ 45,890	\$ -	\$ 45,890	\$ -
Miscellaneous Revenue	23,635	23,635	-	23,635	-
Total Revenues	69,525	69,525	-	69,525	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	44,585	44,585	-	44,585	-
Equipment	5,830	5,830	-	5,830	-
Other	63,416	25,391	16,973	42,364	21,052
Total Expenditures	113,831	75,806	16,973	92,779	21,052
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,306)	(6,281)	<u>\$ (16,973)</u>	<u>\$ (23,254)</u>	<u>\$ 21,052</u>
Fund Balance at Beginning of Year	69,703	69,703			
Fund Balance at End of Year	\$ 25,397	\$ 63,422			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 393,149	\$ 393,149	\$ -	\$ 393,149	\$ -
Intergovernmental Revenue	54,472	54,472	-	54,472	-
Total Revenues	447,621	447,621	-	447,621	-
Expenditures					
Current:					
Health:					
Contractual Services	360,467	360,400	-	360,400	67
Other	70,196	70,156	-	70,156	40
Total Expenditures	430,663	430,556	-	430,556	107
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,958	17,065	<u>\$ -</u>	<u>\$ 17,065</u>	<u>\$ 107</u>
Fund Balance at Beginning of Year	1,558,270	1,558,270			
Fund Balance at End of Year	<u>\$ 1,575,228</u>	<u>\$ 1,575,335</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources
For the Year Ended December 31, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Licenses, Permits and Fees	\$ 4,070	\$ 4,070	\$ -	\$ 4,070	\$ -
Fines and Forfeitures	293,871	293,871	-	293,871	-
Miscellaneous Revenue	31,735	31,735	-	31,735	-
Total Revenues	329,676	329,676	-	329,676	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	160,000	103,833	-	103,833	56,167
Fringe Benefits	89,150	67,230	-	67,230	21,920
Material and Supplies	255,102	169,066	20,561	189,627	65,475
Equipment	2,000	-	-	-	2,000
Contractual Services	17,100	12,339	-	12,339	4,761
Other	9,450	4,137	-	4,137	5,313
Total Expenditures	532,802	356,605	20,561	377,166	155,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(203,126)	(26,929)	<u>\$ (20,561)</u>	<u>\$ (47,490)</u>	<u>\$ 155,636</u>
Fund Balance at Beginning of Year	862,364	862,364			
Fund Balance at End of Year	<u>\$ 659,238</u>	<u>\$ 835,435</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 109	\$ 109	\$ -	\$ 109	\$ -
Total Revenues	109	109	-	109	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	3,500	3,145	-	3,145	355
Other	500	-	-	-	500
Total Expenditures	4,000	3,145	-	3,145	855
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,891)	(3,036)	<u>\$ -</u>	<u>\$ (3,036)</u>	<u>\$ 855</u>
Fund Balance at Beginning of Year	28,304	28,304			
Fund Balance at End of Year	<u>\$ 24,413</u>	<u>\$ 25,268</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Mediation
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 195,236	\$ 195,236	\$ -	\$ 195,236	\$ -
Total Revenues	195,236	195,236	-	195,236	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	156,000	152,982	-	152,982	3,018
Fringe Benefits	80,370	60,870	-	60,870	19,500
Total Expenditures	236,370	213,852	-	213,852	22,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,134)	(18,616)	<u>\$ -</u>	<u>\$ (18,616)</u>	<u>\$ 22,518</u>
Fund Balance at Beginning of Year	46,508	46,508			
Fund Balance at End of Year	\$ 5,374	\$ 27,892			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Works:					
Debt Service:					
OWDA Loan Principal Retirement	14,332	14,332	-	14,332	-
OWDA Loan Interest	504	504	-	504	-
Total Expenditures	<u>14,836</u>	<u>14,836</u>	<u>-</u>	<u>14,836</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,836)	(14,836)	-	(14,836)	-
Other Financing Sources (Uses)					
Transfers In	14,836	14,836	-	14,836	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile School Liaison
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Contractual Services	515	515	-	515	-
Total Expenditures	<u>515</u>	<u>515</u>	<u>-</u>	<u>515</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(515)	(515)	<u>\$ -</u>	<u>\$ (515)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>7,676</u>	<u>7,676</u>			
Fund Balance at End of Year	<u>\$ 7,161</u>	<u>\$ 7,161</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 65,801	\$ 65,801	\$ -	\$ 65,801	\$ -
Licenses, Permits and Fees	61,752	61,752	-	61,752	-
Total Revenues	127,553	127,553	-	127,553	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	74,000	73,742	-	73,742	258
Fringe Benefits	41,709	37,365	-	37,365	4,344
Material and Supplies	1,470	-	-	-	1,470
Contractual Services	3,030	3,030	-	3,030	-
Fees	70,000	67,689	1,000	68,689	1,311
Total Expenditures	190,209	181,826	1,000	182,826	7,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,656)	(54,273)	<u>\$ (1,000)</u>	<u>\$ (55,273)</u>	<u>\$ 7,383</u>
Fund Balance at Beginning of Year	419,935	419,935			
Fund Balance at End of Year	<u>\$ 357,279</u>	<u>\$ 365,662</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile Indigent Alcohol Program
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 427	\$ 452	\$ -	\$ 452	\$ 25
Total Revenues	<u>427</u>	<u>452</u>	<u>-</u>	<u>452</u>	<u>25</u>
Expenditures					
Current:					
Human Services:					
Contractual Services	2,000	-	-	-	2,000
Other	500	-	-	-	500
Total Expenditures	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(2,073)	452	<u>\$ -</u>	<u>\$ 452</u>	<u>\$ 2,525</u>
Fund Balance at Beginning of Year	18,730	18,730			
Fund Balance at End of Year	<u>\$ 16,657</u>	<u>\$ 19,182</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Health:					
Contractual Services	340,000	198,331	115,974	314,305	25,695
Total Expenditures	<u>340,000</u>	<u>198,331</u>	<u>115,974</u>	<u>314,305</u>	<u>25,695</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(340,000)	(198,331)	<u>\$ (115,974)</u>	<u>\$ (314,305)</u>	<u>\$ 25,695</u>
Fund Balance at Beginning of Year	<u>4,184,163</u>	<u>4,184,163</u>			
Fund Balance at End of Year	<u>\$ 3,844,163</u>	<u>\$ 3,985,832</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
OneOhio Opioid Settlement
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 115,627	\$ 115,627	\$ -	\$ 115,627	\$ -
Total Revenues	<u>115,627</u>	<u>115,627</u>	<u>-</u>	<u>115,627</u>	<u>-</u>
Expenditures					
Current:					
Health:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	115,627	115,627	<u>\$ -</u>	<u>\$ 115,627</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	<u>\$ 115,627</u>	<u>\$ 115,627</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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Intergovernmental Revenue	\$ 68,227	\$ 68,227	\$ -	\$ 68,227	\$ -
Total Revenues	68,227	68,227	-	68,227	-
Expenditures					
Current:					
Economic Development and Assistance:					
Salaries and Wages	11,040	11,040	-	11,040	-
Fringe Benefits	2,239	2,239	-	2,239	-
Material and Supplies	474	474	-	474	-
Contractual Services	43,933	41,883	-	41,883	2,050
Other	15,733	-	-	-	15,733
Total Expenditures	73,419	55,636	-	55,636	17,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,192)	12,591	<u>\$ -</u>	<u>\$ 12,591</u>	<u>\$ 17,783</u>
Fund Balance at Beginning of Year	242,479	242,479			
Fund Balance at End of Year	<u>\$ 237,287</u>	<u>\$ 255,070</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Health:					
Contractual Services	33,060	18,070	14,990	33,060	-
Total Expenditures	<u>33,060</u>	<u>18,070</u>	<u>14,990</u>	<u>33,060</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,060)	(18,070)	<u>\$ (14,990)</u>	<u>\$ (33,060)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	43,286	43,286			
Fund Balance at End of Year	<u>\$ 10,226</u>	<u>\$ 25,216</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 362,133	\$ 362,133	\$ -	\$ 362,133	\$ -
Charges for Services	13,500	13,500	-	13,500	-
Intergovernmental Revenue	146,579	146,579	-	146,579	-
Miscellaneous Revenue	18	18	-	18	-
Total Revenues	<u>522,230</u>	<u>522,230</u>	<u>-</u>	<u>522,230</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	338,000	322,885	-	322,885	15,115
Fringe Benefits	190,000	133,444	-	133,444	56,556
Material and Supplies	54,151	36,044	5,016	41,060	13,091
Equipment	128,227	106,187	11,606	117,793	10,434
Contractual Services	110,016	35,544	6,673	42,217	67,799
Fees	1,000	-	-	-	1,000
Other	22,000	10,531	2,238	12,769	9,231
Total Expenditures	<u>843,394</u>	<u>644,635</u>	<u>25,533</u>	<u>670,168</u>	<u>173,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(321,164)	(122,405)	<u>\$ (25,533)</u>	<u>\$ (147,938)</u>	<u>\$ 173,226</u>
Fund Balance at Beginning of Year	<u>375,794</u>	<u>375,794</u>			
Fund Balance at End of Year	<u>\$ 54,630</u>	<u>\$ 253,389</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Services
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 483,877	\$ 483,877	\$ -	\$ 483,877	\$ -
Intergovernmental Revenue	280,521	280,521	-	280,521	-
Miscellaneous Revenue	6,100	6,100	-	6,100	-
Total Revenues	<u>770,498</u>	<u>770,498</u>	<u>-</u>	<u>770,498</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	522,000	390,903	-	390,903	131,097
Fringe Benefits	211,600	179,268	-	179,268	32,332
Material and Supplies	1,299	782	-	782	517
Equipment	116,102	-	79,009	79,009	37,093
Other	9,762	9,097	-	9,097	665
Total Expenditures	<u>860,763</u>	<u>580,050</u>	<u>79,009</u>	<u>659,059</u>	<u>201,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,265)	190,448	<u>\$ (79,009)</u>	<u>\$ 111,439</u>	<u>\$ 201,704</u>
Fund Balance at Beginning of Year	<u>1,863,891</u>	<u>1,863,891</u>			
Fund Balance at End of Year	<u>\$ 1,773,626</u>	<u>\$ 2,054,339</u>			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 181,066	\$ 181,066	\$ -	\$ 181,066	\$ -
Licenses, Permits and Fees	73,219	73,219	-	73,219	-
Intergovernmental Revenue	17,513	17,513	-	17,513	-
Miscellaneous Revenue	33,473	33,473	-	33,473	-
Total Revenues	305,271	305,271	-	305,271	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	312,043	312,043	-	312,043	-
Fringe Benefits	84,729	84,231	-	84,231	498
Material and Supplies	73,701	70,055	3,646	73,701	-
Equipment	892	892	-	892	-
Contractual Services	61,667	57,058	4,609	61,667	-
Other	5,036	5,036	-	5,036	-
Total Expenditures	538,068	529,315	8,255	537,570	498
Excess (Deficiency) of Revenues Over (Under) Expenditures	(232,797)	(224,044)	(8,255)	(232,299)	498
Other Financing Sources (Uses)					
Advances In	100,000	100,000	-	100,000	-
Transfers In	175,000	175,000	-	175,000	-
Total Other Financing Sources (Uses)	275,000	275,000	-	275,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	42,203	50,956	<u>\$ (8,255)</u>	<u>\$ 42,701</u>	<u>\$ 498</u>
Fund Balance at Beginning of Year	37,014	37,014			
Fund Balance at End of Year	<u>\$ 79,217</u>	<u>\$ 87,970</u>			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 3,024,240	\$ 3,024,240	\$ -	\$ 3,024,240	\$ -
Licenses, Permits and Fees	582,840	582,840	-	582,840	-
Intergovernmental Revenue	379,773	379,773	-	379,773	-
Miscellaneous Revenue	188,747	188,747	-	188,747	-
Total Revenues	4,175,600	4,175,600	-	4,175,600	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	3,053,000	2,462,383	-	2,462,383	590,617
Fringe Benefits	1,000,250	967,540	-	967,540	32,710
Material and Supplies	377,100	282,732	21,645	304,377	72,723
Equipment	679,056	538,543	134,305	672,848	6,208
Contractual Services	1,059,842	803,575	147,313	950,888	108,954
Capital Outlay	25,000	-	-	-	25,000
Fees	58,600	6,512	-	6,512	52,088
Other	109,000	85,401	2,381	87,782	21,218
Debt Service:					
Principal	280,000	280,000	-	280,000	-
Interest	48,459	48,459	-	48,459	-
Total Expenditures	6,690,307	5,475,145	305,644	5,780,789	909,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,514,707)	(1,299,545)	(305,644)	(1,605,189)	909,518
Other Financing Source (Uses)					
Transfers Out	(547,825)	(547,825)	-	(547,825)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,062,532)	(1,847,370)	\$ (305,644)	\$ (2,153,014)	\$ 909,518
Fund Balance at Beginning of Year	4,017,647	4,017,647			
Fund Balance at End of Year	\$ 955,115	\$ 2,170,277			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Adult Diversion Program
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>13,909</u>	<u>13,909</u>			
Fund Balance at End of Year	<u>\$ 13,909</u>	<u>\$ 13,909</u>			

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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 1,291,793	\$ 1,291,793	\$ -	\$ 1,291,793	\$ -
Intergovernmental Revenue	4,542,356	4,542,356	-	4,542,356	-
Miscellaneous Revenue	50	50	-	50	-
Total Revenues	5,834,199	5,834,199	-	5,834,199	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	2,700,000	2,433,120	-	2,433,120	266,880
Fringe Benefits	1,665,400	1,374,091	-	1,374,091	291,309
Material and Supplies	42,018	29,045	-	29,045	12,973
Equipment	42,500	13,450	4,495	17,945	24,555
Contractual Services	2,793,728	1,450,741	317,795	1,768,536	1,025,192
Capital Outlay	2,500	-	-	-	2,500
Fees	73,500	2,475	-	2,475	71,025
Other	1,237,950	1,064,953	-	1,064,953	172,997
Total Expenditures	8,557,596	6,367,875	322,290	6,690,165	1,867,431
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,723,397)	(533,676)	<u>\$ (322,290)</u>	<u>\$ (855,966)</u>	<u>\$ 1,867,431</u>
Fund Balance at Beginning of Year	3,453,854	3,453,854			
Fund Balance at End of Year	<u>\$ 730,457</u>	<u>\$ 2,920,178</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 49,568	\$ 49,568	\$ -	\$ 49,568	\$ -
Miscellaneous Revenue	2,300	2,300	-	2,300	-
Total Revenues	51,868	51,868	-	51,868	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	4,100	-	-	-	4,100
Other	50,313	50,313	-	50,313	-
Total Expenditures	54,413	50,313	-	50,313	4,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,545)	1,555	<u>\$ -</u>	<u>\$ 1,555</u>	<u>\$ 4,100</u>
Fund Balance at Beginning of Year	18,575	18,575			
Fund Balance at End of Year	<u>\$ 16,030</u>	<u>\$ 20,130</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Intergovernmental Revenue	\$ 112,414	\$ 112,414	\$ -	\$ 112,414	\$ -
Total Revenues	112,414	112,414	-	112,414	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	117,018	113,182	-	113,182	3,836
Fringe Benefits	18,299	17,640	-	17,640	659
Other	7,195	7,195	-	7,195	-
Total Expenditures	142,512	138,017	-	138,017	4,495
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,098)	(25,603)	-	(25,603)	4,495
Other Financing Sources (Uses)					
Transfers In	27,063	27,063	-	27,063	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,035)	1,460	<u>\$ -</u>	<u>\$ 1,460</u>	<u>\$ 4,495</u>
Fund Balance at Beginning of Year	81,733	81,733			
Fund Balance at End of Year	\$ 78,698	\$ 83,193			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 2,550	\$ 2,550	\$ -	\$ 2,550	\$ -
Total Revenues	<u>2,550</u>	<u>2,550</u>	<u>-</u>	<u>2,550</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,550	2,550	<u>\$ -</u>	<u>\$ 2,550</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	1,275	1,275			
Fund Balance at End of Year	<u>\$ 3,825</u>	<u>\$ 3,825</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Fines and Forfeitures	\$ 1,657	\$ 1,657	\$ -	\$ 1,657	\$ -
Total Revenues	<u>1,657</u>	<u>1,657</u>	<u>-</u>	<u>1,657</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,657	1,657	<u>\$ -</u>	<u>\$ 1,657</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>7,962</u>	<u>7,962</u>			
Fund Balance at End of Year	<u>\$ 9,619</u>	<u>\$ 9,619</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Fines and Forfeitures	\$ 54,682	\$ 54,682	\$ -	54,682	-
Total Revenues	54,682	54,682	-	54,682	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	16,209	9,577	-	9,577	6,632
Equipment	9,195	9,195	-	9,195	-
Other	1,198	1,198	-	1,198	-
Total Expenditures	26,602	19,970	-	19,970	6,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,080	34,712	<u>\$ -</u>	<u>\$ 34,712</u>	<u>\$ 6,632</u>
Fund Balance at Beginning of Year	285,676	285,676			
Fund Balance at End of Year	<u>\$ 313,756</u>	<u>\$ 320,388</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Northern Border Initiative Grant
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 272,859	\$ 272,859	\$ -	\$ 272,859	\$ -
Total Revenues	<u>272,859</u>	<u>272,859</u>	<u>-</u>	<u>272,859</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Other	292,176	274,962	-	274,962	17,214
Total Expenditures	<u>292,176</u>	<u>274,962</u>	<u>-</u>	<u>274,962</u>	<u>17,214</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,317)	(2,103)	<u>\$ -</u>	<u>\$ (2,103)</u>	<u>\$ 17,214</u>
Fund Balance at Beginning of Year	47,992	47,992			
Fund Balance at End of Year	<u>\$ 28,675</u>	<u>\$ 45,889</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Miscellaneous Revenue	\$ 32,143	\$ 32,143	\$ -	\$ 32,143	\$ -
Total Revenues	32,143	32,143	-	32,143	-
Expenditures					
Current:					
Public Safety:					
Other	32,143	19,046	-	19,046	13,097
Total Expenditures	32,143	19,046	-	19,046	13,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	13,097	<u>\$ -</u>	<u>\$ 13,097</u>	<u>\$ 13,097</u>
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 13,097</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 189,750	\$ 189,750	\$ -	\$ 189,750	\$ -
Total Revenues	189,750	189,750	-	189,750	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	200,000	186,984	-	186,984	13,016
Fringe Benefits	57,956	29,736	-	29,736	28,220
Material and Supplies	3,000	-	-	-	3,000
Contractual Services	2,000	-	-	-	2,000
Other	21,200	-	-	-	21,200
Total Expenditures	284,156	216,720	-	216,720	67,436
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,406)	(26,970)	<u>\$ -</u>	<u>\$ (26,970)</u>	<u>\$ 67,436</u>
Fund Balance at Beginning of Year	94,412	94,412			
Fund Balance at End of Year	\$ 6	\$ 67,442			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Special Assessments	\$ 19,263	\$ 19,263	\$ -	\$ 19,263	\$ -
Total Revenues	19,263	19,263	-	19,263	-
Expenditures					
Current:					
Public Works:					
Other	33,777	30,215	-	30,215	3,562
Total Expenditures	33,777	30,215	-	30,215	3,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,514)	(10,952)	<u>\$ -</u>	<u>\$ (10,952)</u>	<u>\$ 3,562</u>
Fund Balance at Beginning of Year	175,275	175,275			
Fund Balance at End of Year	<u>\$ 160,761</u>	<u>\$ 164,323</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Miscellaneous Revenue	\$ 61,232	\$ 61,232	\$ -	\$ 61,232	\$ -
Total Revenues	61,232	61,232	-	61,232	-
Expenditures					
Current:					
Economic Development and Assistance:					
Other	15,498	15,498	-	15,498	-
Total Expenditures	15,498	15,498	-	15,498	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,734	45,734	<u>\$ -</u>	<u>\$ 45,734</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	97,701	97,701			
Fund Balance at End of Year	<u>\$ 143,435</u>	<u>\$ 143,435</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Hotel/Lodging Tax	\$ 849,640	\$ 850,865	\$ -	\$ 850,865	\$ 1,225
Total Revenues	849,640	850,865	-	850,865	1,225
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	80,800	77,144	-	77,144	3,656
Fringe Benefits	35,240	11,994	-	11,994	23,246
Material and Supplies	26,000	3	-	3	25,997
Equipment	8,500	2,380	-	2,380	6,120
Contractual Services	223,002	14,355	4,797	19,152	203,850
Other	318,500	153,759	-	153,759	164,741
Total Expenditures	692,042	259,635	4,797	264,432	427,610
Excess (Deficiency) of Revenues Over (Under) Expenditures	157,598	591,230	<u>\$ (4,797)</u>	<u>\$ 586,433</u>	<u>\$ 428,835</u>
Fund Balance at Beginning of Year	1,649,123	1,649,123			
Fund Balance at End of Year	<u>\$ 1,806,721</u>	<u>\$ 2,240,353</u>			

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Emergency Rental Assistance Program
For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 7,195,457	\$ 7,195,457	\$ -	\$ 7,195,457	\$ -
Total Revenues	<u>7,195,457</u>	<u>7,195,457</u>	<u>-</u>	<u>7,195,457</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Contractual Services	8,995,043	7,001,080	-	7,001,080	1,993,963
Other	888,773	502,266	-	502,266	386,507
Total Expenditures	<u>9,883,816</u>	<u>7,503,346</u>	<u>-</u>	<u>7,503,346</u>	<u>2,380,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,688,359)	(307,889)	<u>\$ -</u>	<u>\$ (307,889)</u>	<u>\$ 2,380,470</u>
Fund Balance at Beginning of Year	<u>4,898,636</u>	<u>4,898,636</u>			
Fund Balance at End of Year	<u>\$ 2,210,277</u>	<u>\$ 4,590,747</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, 2022

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 1,981,906	\$ 2,019,439	\$ -	\$ 2,019,439	\$ 37,533
Miscellaneous Revenue	426	426	-	426	-
Total Revenues	1,982,332	2,019,865	-	2,019,865	37,533
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	704,000	573,049	-	573,049	130,951
Fringe Benefits	499,020	302,995	-	302,995	196,025
Material and Supplies	32,113	20,095	6,599	26,694	5,419
Equipment	44,000	2,083	-	2,083	41,917
Contractual Services	69,000	32,466	-	32,466	36,534
Fees	2,500	-	-	-	2,500
Other	120,836	40,919	-	40,919	79,917
Total Expenditures	1,471,469	971,607	6,599	978,206	493,263
Excess (Deficiency) of Revenues Over (Under) Expenditures	510,863	1,048,258	(6,599)	1,041,659	530,796
Other Financing Sources (Uses)					
Transfers Out	(770,000)	(770,000)	-	(770,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(259,137)	278,258	<u>\$ (6,599)</u>	<u>\$ 271,659</u>	<u>\$ 530,796</u>
Fund Balance at Beginning of Year	3,622,901	3,622,901			
Fund Balance at End of Year	<u>\$ 3,363,764</u>	<u>\$ 3,901,159</u>			

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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 185,267	\$ 185,267	\$ -	\$ 185,267	\$ -
Total Revenues	185,267	185,267	-	185,267	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Material and Supplies	4,500	2,773	-	2,773	1,727
Equipment	33,900	20,124	-	20,124	13,776
Contractual Services	154,000	75,557	-	75,557	78,443
Other	20,200	4,413	-	4,413	15,787
Total Expenditures	212,600	102,867	-	102,867	109,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,333)	82,400	<u>\$ -</u>	<u>\$ 82,400</u>	<u>\$ 109,733</u>
Fund Balance at Beginning of Year	456,897	456,897			
Fund Balance at End of Year	\$ 429,564	\$ 539,297			

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Property Taxes	\$ 2,226,715	\$ 2,280,139	\$ 2,280,139	\$ -	\$ 2,280,139	\$ -
Special Assessments	-	11,684	11,684	-	11,684	-
Intergovernmental Revenue	349,367	316,089	316,089	-	316,089	-
Miscellaneous Revenue	276,854	-	-	-	-	-
Total Revenues	2,852,936	2,607,912	2,607,912	-	2,607,912	-
Expenditures						
General Obligation Bonds Principal Retirement	2,595,000	2,595,000	2,595,000	-	2,595,000	-
General Obligation Bonds Interest	1,565,963	1,684,463	1,565,963	-	1,565,963	118,500
Sales Tax Bonds Principal Retirement	400,000	400,000	400,000	-	400,000	-
Sales Tax Bonds Interest	147,825	147,825	147,825	-	147,825	-
Manuscript Debt Principal Retirement	60,000	60,000	60,000	-	60,000	-
Manuscript Debt Interest	38,400	38,400	38,400	-	38,400	-
Note Principal Retirement	-	5,600,000	5,600,000	-	5,600,000	-
Note Interest	-	94,975	94,975	-	94,975	-
Debt Issuance Costs	-	40,858	40,858	-	40,858	-
Other	38,000	43,984	43,672	-	43,672	312
Total Expenditures	4,845,188	10,705,505	10,586,693	-	10,586,693	118,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,992,252)	(8,097,593)	(7,978,781)	-	(7,978,781)	118,812
Other Financing Sources (Uses)						
Transfers In	802,825	2,659,131	2,659,131	-	2,659,131	-
Premium on Debt Issuance	-	17,991	17,991	-	17,991	-
Note Proceeds	-	5,030,747	5,030,747	-	5,030,747	-
Total Other Financing Sources (Uses)	802,825	7,707,869	7,707,869	-	7,707,869	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,189,427)	(389,724)	(270,912)	<u>\$ -</u>	<u>\$ (270,912)</u>	<u>\$ 118,812</u>
Fund Balance at Beginning of Year	3,717,172	3,717,172	3,717,172			
Fund Balance at End of Year	\$ 2,527,745	\$ 3,327,448	\$ 3,446,260			

Capital Projects Fund

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

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Construction Projects
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Intergovernmental Revenue	\$ 3,761,723	\$ 4,152,734	\$ 4,254,173	\$ -	\$ 4,254,173	\$ 101,439
Miscellaneous Revenue	-	119,709	119,709	-	119,709	-
Total Revenues	<u>3,761,723</u>	<u>4,272,443</u>	<u>4,373,882</u>	<u>-</u>	<u>4,373,882</u>	<u>101,439</u>
Expenditures						
Capital Outlay:						
911 System	210,615	262,401	127,744	125,108	252,852	9,549
Court Info Tech	1,377,378	1,374,577	247,543	1,127,034	1,374,577	-
Telecom Improvements	16,487	185,137	162,325	19,217	181,542	3,595
Project Apple Pie	2,323,330	2,542,264	2,417,750	124,514	2,542,264	-
North Ridge Road Project	46,991	763,973	221,513	-	221,513	542,460
Broadway Resurf & Wtmn	-	1,574,136	1,291,541	182,595	1,474,136	100,000
Various Capital Improvements	242,997	1,870,190	878,551	784,485	1,663,036	207,154
OPWC Projects	998,645	1,501,651	1,501,651	-	1,501,651	-
ODOT Federal & State Awards	2,763,078	2,250,013	2,250,013	-	2,250,013	-
Total Expenditures	<u>7,979,521</u>	<u>12,324,342</u>	<u>9,098,631</u>	<u>2,362,953</u>	<u>11,461,584</u>	<u>862,758</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,217,798)	(8,051,899)	(4,724,749)	(2,362,953)	(7,087,702)	964,197
Other Financing Sources (Uses)						
Transfers In	-	20,000,000	20,000,000	-	20,000,000	-
Transfers Out	-	(1,732,135)	(1,732,135)	-	(1,732,135)	-
Advances In	-	1,531,218	1,531,218	-	1,531,218	-
Advances Out	-	(1,057,205)	(1,057,205)	-	(1,057,205)	-
Note Proceeds	-	1,000,000	1,000,000	-	1,000,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>19,741,878</u>	<u>19,741,878</u>	<u>-</u>	<u>19,741,878</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,217,798)	11,689,979	15,017,129	<u>\$ (2,362,953)</u>	<u>\$ 12,654,176</u>	<u>\$ 964,197</u>
Fund Balance at Beginning of Year	12,550,891	12,550,891	12,550,891			
Fund Balance at End of Year	<u>\$ 8,333,093</u>	<u>\$ 24,240,870</u>	<u>\$ 27,568,020</u>			

Proprietary Funds

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

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, 2022

	Internal Service	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 26,535,912	\$ 3,785,359	\$ 30,321,271
Accounts Receivable	869,187	-	869,187
Total Current Assets	27,405,099	3,785,359	31,190,458
 Total Assets	 \$ 27,405,099	 \$ 3,785,359	 \$ 31,190,458
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 30,885	\$ 13,073	\$ 43,958
Accrued Wages and Benefits	4,419	4,215	8,634
Intergovernmental Payable	1,845	1,770	3,615
Claims Payable	5,224,285	-	5,224,285
Due to Other Funds	57,653	155,196	212,849
Total Current Liabilities	5,319,087	174,254	5,493,341
 Total Liabilities	 5,319,087	 174,254	 5,493,341
NET POSITION			
Unrestricted	22,086,012	3,611,105	25,697,117
Total Net Position	22,086,012	3,611,105	25,697,117
 Total Liabilities and Net Position	 \$ 27,405,099	 \$ 3,785,359	 \$ 31,190,458

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022

	Internal Service	Workers' Compensation Reserve	Total
Operating Revenues:			
Charges for Services	\$ 39,332,546	\$ -	\$ 39,332,546
Miscellaneous Revenue	2,418	5,308	7,726
	<u>39,334,964</u>	<u>5,308</u>	<u>39,340,272</u>
Operating Expenses:			
Contract Services	2,029,758	245,462	2,275,220
Personal Services	141,028	134,058	275,086
Fringe Benefits	76,929	42,480	119,409
Claims Expense	37,067,465	601,872	37,669,337
Materials and Supplies	5,828	54	5,882
Other Expense	4,534	-	4,534
Total Operating Expenses	<u>39,325,542</u>	<u>1,023,926</u>	<u>40,349,468</u>
Operating Income/(Loss)	<u>9,422</u>	<u>(1,018,618)</u>	<u>(1,009,196)</u>
Net Position at Beginning of Year	<u>22,076,590</u>	<u>4,629,723</u>	<u>26,706,313</u>
Net Position at End of Year	<u>\$ 22,086,012</u>	<u>\$ 3,611,105</u>	<u>\$ 25,697,117</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 38,682,530	\$ -	\$ 38,682,530
Cash Paid for Supplies, Goods and Services	(5,828)	(54)	(5,882)
Cash Paid to Employees for Services and Benefits	(218,835)	(177,492)	(396,327)
Cash Paid for Contractual Services	(1,941,220)	(85,155)	(2,026,375)
Cash Paid for Claims	(36,692,947)	(635,090)	(37,328,037)
Other Cash Receipts	2,418	5,308	7,726
Other Cash Payments	(4,534)	-	(4,534)
Net Cash Provided by (Used for) Operating Activities	<u>(178,416)</u>	<u>(892,483)</u>	<u>(1,070,899)</u>
Net Increase (Decrease) in Cash	(178,416)	(892,483)	(1,070,899)
Cash and Cash Equivalents, January 1, 2022	<u>26,714,328</u>	<u>4,677,842</u>	<u>31,392,170</u>
Cash and Cash Equivalents, December 31, 2022	<u>\$ 26,535,912</u>	<u>\$ 3,785,359</u>	<u>\$ 30,321,271</u>

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

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income (Loss)	\$ 9,422	\$ (1,018,618)	\$ (1,009,196)
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(650,016)	-	(650,016)
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	30,885	5,111	35,996
Accrued Wages and Benefits	(1,140)	(1,206)	(2,346)
Intergovernmental Payable	262	252	514
Claims Payable	374,518	(33,218)	341,300
Due to Other Funds	57,653	155,196	212,849
Total Adjustments	<u>(187,838)</u>	<u>126,135</u>	<u>(61,703)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (178,416)</u>	<u>\$ (892,483)</u>	<u>\$ (1,070,899)</u>

Lorain County, Ohio Custodial Funds

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

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 23,827,489	\$ 3,167,781	\$ 330,828	\$ 235,065
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Property and Other Taxes	503,953,497	-	-	-
Special Assessments	34,066,792	-	-	-
Intergovernmental	22,947,833	-	-	-
<i>Total Assets</i>	<u>584,795,611</u>	<u>3,167,781</u>	<u>330,828</u>	<u>235,065</u>
Liabilities				
Local Government Taxes Payable	-	-	-	-
Due to Other Governments	80,842,114	3,167,781	330,828	-
Due to Primary Government	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>80,842,114</u>	<u>3,167,781</u>	<u>330,828</u>	<u>-</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	452,288,845	-	-	-
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 51,664,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,065</u>

<u>HB562</u>	<u>Sex Offender Registration</u>	<u>West Shore Commuter Rail</u>	<u>Children and Family First Council</u>	<u>Community Based Correctional Facility</u>	<u>Board of Health</u>
\$ 2,762	\$ 200	\$ -	\$ 946,647	\$ 2,115,969	\$ 6,612,706
-	-	-	-	837,801	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,762</u>	<u>200</u>	<u>-</u>	<u>946,647</u>	<u>2,953,770</u>	<u>6,612,706</u>
-	-	-	-	-	-
2,762	200	-	-	-	-
-	-	-	105,000	-	-
-	-	-	-	-	-
<u>2,762</u>	<u>200</u>	<u>-</u>	<u>105,000</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 841,647</u>	<u>\$ 2,953,770</u>	<u>\$ 6,612,706</u>

(continued)

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Soil and Water	Undivided Government	Courts	Sheriff
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 202,139	\$ 921	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	6,089,763	139,692
Receivables:	-	-	-	-
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	-	12,843,033	-	-
<i>Total Assets</i>	<u>202,139</u>	<u>12,843,954</u>	<u>6,089,763</u>	<u>139,692</u>
Liabilities				
Local Government Taxes Payable	-	927	-	-
Due to Other Governments	-	12,843,027	6,089,763	139,692
Due to Primary Government	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>12,843,954</u>	<u>6,089,763</u>	<u>139,692</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	-	-	-	-
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 202,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Alimony and Child Support	Sheriff's Inmate	LCDD Group Home Residents	Total
\$ -	\$ -	\$ -	\$ 37,442,507
1,898	69,872	19,479	7,158,505
-	-	-	-
-	-	-	503,953,497
-	-	-	34,066,792
-	-	-	35,790,866
<u>1,898</u>	<u>69,872</u>	<u>19,479</u>	<u>618,412,167</u>
-	-	-	927
1,898	-	-	103,418,065
-	-	-	105,000
-	69,872	19,479	89,351
<u>1,898</u>	<u>69,872</u>	<u>19,479</u>	<u>103,613,343</u>
-	-	-	452,288,845
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,509,979</u>

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium
Additions				
Intergovernmental	\$ 147,857	\$ -	\$ 1,454,818	\$ -
Amounts Received as Fiscal Agent	-	-	-	-
Licenses and Permits and Fees for Other Governments	-	-	-	45,241
Fines and Forfeitures for Other Governments	-	-	-	-
Property Tax Collections for Other Governments	523,173,838	7,415,283	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-
Contributions from Individuals	-	-	-	-
Amounts Received for Others	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total Additions</i>	<u>523,321,695</u>	<u>7,415,283</u>	<u>1,454,818</u>	<u>45,241</u>
Deductions				
Distributions as Fiscal Agent	-	-	-	-
Distributions of State Funds to Other Governments	-	-	1,454,818	-
Distributions to the State of Ohio	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	-	10,660
Fines and Forfeitures Distributions to Other Governments	-	-	-	-
Property Tax Distributions to Other Governments	509,748,089	7,415,283	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-
Distributions to Individuals	-	-	-	-
Miscellaneous	-	-	-	-
Amounts Paid to Others	-	-	-	-
<i>Total Deductions</i>	<u>509,748,089</u>	<u>7,415,283</u>	<u>1,454,818</u>	<u>10,660</u>
<i>Change in Net Position</i>	13,573,606	-	-	34,581
<i>Net Position Beginning of Year</i>	<u>38,091,046</u>	<u>-</u>	<u>-</u>	<u>200,484</u>
<i>Net Position End of Year</i>	<u>\$ 51,664,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,065</u>

HB562	Sex Offender Registration	West Shore Commuter Rail	Children and Family First Council	Community Based Correctional Facility	Board of Health
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,168,800	4,317,387	16,977,309
-	-	-	-	-	-
616	1,800	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	400,134	-
-	-	-	-	42,659	-
<u>616</u>	<u>1,800</u>	<u>-</u>	<u>2,168,800</u>	<u>4,760,180</u>	<u>16,977,309</u>
-	-	-	1,634,316	3,461,685	15,715,957
-	-	-	-	-	-
-	-	-	-	-	-
616	1,800	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	74,292	-
-	-	8,724	-	244,382	-
-	-	-	-	-	-
<u>616</u>	<u>1,800</u>	<u>8,724</u>	<u>1,634,316</u>	<u>3,780,359</u>	<u>15,715,957</u>
-	-	(8,724)	534,484	979,821	1,261,352
-	-	8,724	307,163	1,973,949	5,351,354
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 841,647</u>	<u>\$ 2,953,770</u>	<u>\$ 6,612,706</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Soil and Water	Undivided Government	Courts	Sheriff
Additions				
Intergovernmental	\$ -	\$ 35,933,480	\$ -	\$ -
Amounts Received as Fiscal Agent	247,350	-	-	-
Licenses and Permits and Fees for Other Governments	-	-	60,404,975	247,221
Fines and Forfeitures for Other Governments	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	6,141,328
Contributions from Individuals	-	-	-	-
Amounts Received for Others	-	-	-	-
Miscellaneous	-	-	101,466	252
<i>Total Additions</i>	<u>247,350</u>	<u>35,933,480</u>	<u>60,506,441</u>	<u>6,388,801</u>
Deductions				
Distributions as Fiscal Agent	170,597	-	-	-
Distributions of State Funds to Other Governments	-	35,933,480	-	-
Distributions to the State of Ohio	-	-	22,890	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	60,005,353	245,149
Fines and Forfeitures Distributions to Other Governments	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	6,143,395
Distributions to Individuals	-	-	158,544	-
Other Distributions	-	-	319,654	257
Amounts Paid to Others	-	-	-	-
<i>Total Deductions</i>	<u>170,597</u>	<u>35,933,480</u>	<u>60,506,441</u>	<u>6,388,801</u>
<i>Change in Net Position</i>	76,753	-	-	-
<i>Net Position Beginning of Year</i>	<u>125,386</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 202,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Alimony and Child Support	Sheriff's Inmate	LCDD Group Home Residents	Total
\$ -	\$ -	\$ -	\$ 37,536,155
-	-	-	23,710,846
-	-	-	60,697,437
-	-	-	2,416
-	-	-	530,589,121
-	-	-	6,141,328
154,310	-	-	154,310
-	902,776	88,150	1,391,060
-	-	-	144,377
<u>154,310</u>	<u>902,776</u>	<u>88,150</u>	<u>660,367,050</u>
-	-	-	20,982,555
-	-	-	37,388,298
154,310	-	-	177,200
-	-	-	60,261,162
-	-	-	2,416
-	-	-	517,163,372
-	-	-	6,143,395
-	-	88,150	320,986
-	617	-	573,634
-	902,159	-	902,159
<u>154,310</u>	<u>902,776</u>	<u>88,150</u>	<u>643,915,177</u>
-	-	-	16,451,873
-	-	-	46,058,106
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,509,979</u>

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Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

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

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

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:										
Net Investment in Capital Assets	\$ 108,672,349	\$ 113,941,696	\$ 111,092,934	\$ 105,815,672	\$ 96,998,285	\$ 99,066,949	\$ 93,333,579	\$ 85,548,866	\$ 87,939,735	\$ 89,318,813
Restricted for:										
Judicial Programs and Services	2,135,239	2,289,205	2,800,526	4,687,305	5,146,929	5,366,494	5,470,914	5,174,570	5,306,524	5,962,957
Public Safety Programs and Services	11,970,108	12,001,990	12,756,289	12,513,611	13,805,602	12,230,447	15,739,040	18,053,347	16,160,610	11,291,629
Health Programs and Services	46,417,771	47,009,786	48,234,360	54,375,815	53,786,632	53,678,217	53,806,275	54,183,023	59,478,679	56,325,488
Human Service Programs and Services	29,428,680	27,204,719	38,560,908	43,647,623	43,728,244	34,431,246	32,093,456	33,943,807	36,208,948	32,411,210
Community and Economic Development and Assistance	2,127,050	2,755,617	3,089,684	2,618,259	1,126,731	1,315,181	958,194	1,143,398	973,771	994,552
Real Estate Assessment	6,091,617	4,765,767	5,414,561	5,833,500	5,734,172	6,785,323	7,713,613	8,535,781	8,921,886	9,438,780
Highways, Streets, Roads and Bridges	2,091,558	2,153,979	1,529,020	1,433,725	2,105,179	2,247,533	2,022,445	2,677,929	6,253,400	5,947,995
Capital Projects	2,420,331	2,210,523	3,194,916	3,335,710	2,333,295	3,787,630	2,189,841	8,430,993	6,310,709	23,839,207
Debt Service	3,196,033	2,767,438	2,835,919	2,435,180	2,164,158	2,489,260	2,786,122	7,151,015	1,928,512	1,867,879
Other Purposes	712,739	677,835	756,826	928,020	1,211,008	1,515,068	1,676,797	3,251,035	8,983,160	10,001,645
Unrestricted	27,878,992	(46,643,448)	(39,085,563)	(45,432,069)	(107,418,193)	(114,711,161)	(127,619,997)	(126,292,243)	(43,917,042)	(25,142,342)
Total Governmental Activities Net Position	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380	\$ 192,192,351	\$ 120,722,042	\$ 108,202,187	\$ 90,170,279	\$ 101,801,521	\$ 194,548,892	\$ 222,257,813
Business-type Activities:										
Net Investment in Capital Assets	\$ 21,096,593	\$ 18,019,401	\$ 21,333,317	\$ 20,041,604	\$ 22,048,846	\$ 26,373,007	\$ 21,692,792	\$ 22,676,939	\$ 30,788,988	\$ 30,567,419
Unrestricted (Deficit)	4,989,694	8,038,963	5,267,618	5,507,709	3,386,841	2,128,263	10,153,347	9,864,570	5,562,291	10,649,973
Total Business-type Activities Net Position	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935	\$ 25,549,313	\$ 25,435,687	\$ 28,501,270	\$ 31,846,139	\$ 32,541,509	\$ 36,351,279	\$ 41,217,392
Primary Government:										
Net Investment in Capital Assets	\$ 129,768,942	\$ 131,961,097	\$ 132,426,251	\$ 125,857,276	\$ 119,047,131	\$ 125,459,956	\$ 115,026,371	\$ 108,225,805	\$ 118,728,723	\$ 119,886,232
Restricted	106,591,126	103,836,859	119,173,009	131,808,748	131,141,950	123,846,399	124,456,697	142,544,898	150,526,199	158,081,342
Unrestricted	32,868,686	(38,604,485)	(33,817,945)	(39,924,360)	(104,031,352)	(112,582,898)	(117,466,650)	(116,427,673)	(38,354,751)	(14,492,369)
Total Primary Government Net Position	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315	\$ 217,741,664	\$ 146,157,729	\$ 136,703,457	\$ 122,016,418	\$ 134,343,030	\$ 230,900,171	\$ 263,475,205

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 35,850,899	\$ 33,029,716	\$ 31,002,765	\$ 35,807,507	\$ 38,495,831	\$ 39,100,115	\$ 43,605,371	\$ 58,071,027	\$ 23,782,489	\$ 51,803,344
Judicial	19,746,040	21,268,984	20,410,622	22,525,868	21,741,133	24,501,578	27,664,870	27,517,795	13,128,763	16,674,879
Public Safety	26,526,403	27,068,208	26,955,407	31,666,302	34,465,200	40,297,926	40,245,243	29,266,237	25,012,072	29,774,320
Public Works	13,913,550	15,679,967	13,682,460	23,888,422	15,015,191	14,824,184	16,636,604	14,380,660	12,659,145	13,589,592
Health	30,665,425	26,278,715	25,028,420	21,959,238	22,247,885	20,233,198	25,939,439	23,825,198	23,661,117	24,139,936
Human Services	64,550,241	70,637,794	69,925,747	73,733,078	91,205,152	88,539,906	95,349,601	85,014,781	59,558,696	76,226,555
Economic Development & Assistance	1,495,348	1,754,430	1,311,000	2,105,865	2,211,969	1,600,468	1,858,937	809,287	1,265,279	682,987
Interest on Long-term Debt	1,210,815	1,242,572	921,083	923,014	861,307	1,403,770	1,228,242	530,210	1,874,586	1,795,871
Other	-	-	-	-	-	-	-	45,446	44,797	-
Total Governmental Activities Expenses	193,958,721	196,960,386	189,237,504	212,609,294	222,076,394	224,669,006	252,528,307	239,460,641	160,986,944	214,687,484
Business-type Activities:										
Sewer System	1,948,519	2,377,196	2,331,787	2,845,101	2,850,438	3,074,927	6,199,647	3,377,276	5,973,572	7,268,005
Lorain County Regional Airport	625,938	642,260	606,281	615,827	593,992	744,982	666,405	864,197	1,210,764	1,014,474
Lorain County Transit	1,441,738	1,386,409	1,274,368	1,749,916	1,977,269	2,467,568	2,884,237	2,879,889	1,956,363	2,051,926
Total Business-type Activities Expenses	4,016,195	4,405,865	4,212,436	5,210,844	5,421,699	6,287,477	9,750,289	7,121,362	9,140,699	10,334,405
Total Primary Government Expenses	\$ 197,974,916	\$ 201,366,251	\$ 193,449,940	\$ 217,820,138	\$ 227,498,093	\$ 230,956,483	\$ 262,278,596	\$ 246,582,003	\$ 170,127,643	\$ 225,021,889
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	\$ 21,679,847	\$ 20,968,382	\$ 20,921,629	\$ 22,632,936	\$ 24,646,611	\$ 17,138,676	\$ 16,392,156	\$ 17,437,640	\$ 17,754,265	\$ 14,526,162
Judicial	3,159,429	2,711,105	2,748,544	3,132,450	2,781,060	5,684,219	6,087,930	6,336,809	5,835,775	6,591,242
Public Safety	2,336,931	1,907,824	1,983,553	2,403,714	2,178,271	3,404,402	4,802,829	2,882,881	4,504,807	2,928,624
Public works	344,532	317,419	379,158	799,025	539,614	1,147,565	1,417,009	1,264,406	1,341,955	1,571,516
Health	6,932,513	6,170,416	5,882,948	3,336,772	2,557,178	4,426,020	4,505,276	3,678,064	3,080,611	2,782,294
Human Services	2,387,342	2,684,331	2,924,711	2,571,809	2,359,246	4,382,114	3,378,216	2,335,100	2,663,344	3,249,218
Operating Grants and Contributions										
General Government:										
Legislative and Executive	364,450	988,891	1,225,813	59,760	1,288,255	1,085,390	1,515,212	18,691,363	14,314,707	2,657,526
Judicial	1,442,432	923,681	483,393	1,705,898	625,706	401,817	455,750	429,182	153,654	323,378
Public Safety	1,959,830	2,376,611	2,396,201	2,456,468	3,897,001	2,133,536	7,123,405	1,261,828	7,278,601	2,153,798
Public works	6,651,069	6,903,330	7,377,879	7,416,319	7,422,025	7,608,959	8,309,166	9,355,778	12,975,153	9,372,105
Health	11,452,775	9,031,640	8,053,581	9,065,978	6,657,513	8,610,292	9,441,053	8,831,173	10,449,068	10,457,538
Human Services	41,020,494	32,407,556	50,230,703	42,707,942	42,776,658	37,103,064	49,372,749	45,819,393	52,791,840	51,663,931
Economic Development & Assistance	383,591	1,916,408	2,635,372	1,569,543	-	1,306,699	1,348,943	988,981	974,584	626,255
Capital Grants and Contributions										
General Government:										
Legislative and Executive	11,825,616	6,760,634	4,891,159	9,284,181	2,367,785	4,689,269	3,481,377	5,805,638	3,320,667	-
Public Safety	-	-	449,500	-	533,453	-	-	-	-	-
Public Works	763,332	814,059	79,526	447,525	501,886	250,000	-	-	-	5,486,809
Total Governmental Activities Program Revenues	112,704,183	96,882,287	112,663,670	109,590,320	100,598,809	99,905,475	117,631,071	125,118,236	137,439,031	114,390,396

(continued)

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

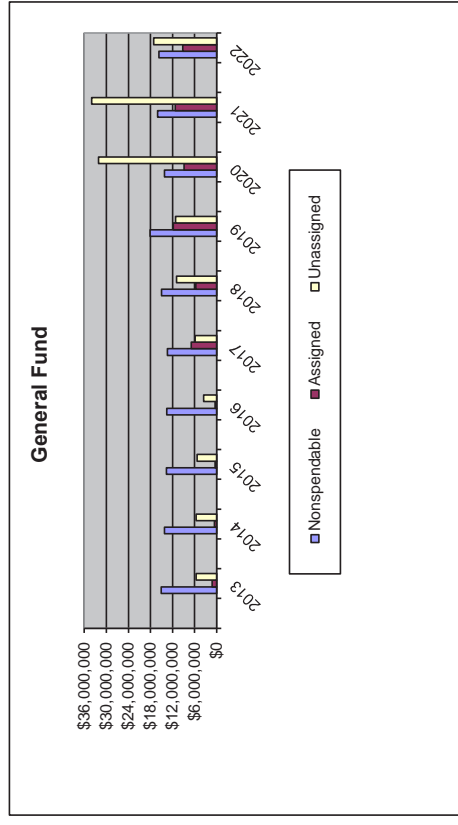
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business-type Activities:										
Charges for Services										
Sewer System	1,464,071	1,995,974	2,522,684	3,025,143	2,402,925	3,729,167	12,969,500	2,989,907	5,917,810	7,577,679
Lorain County Regional Airport	68,679	70,412	68,394	64,291	73,170	58,740	56,037	49,173	52,838	55,438
Lorain County Transit	194,053	150,442	135,695	250,754	527,714	576,265	983,590	646,332	544,977	505,194
Operating Grants and Contributions										
Sewer System	-	-	-	-	-	-	-	50,365	21,600	200,139
Lorain County Regional Airport	-	-	-	-	-	-	-	499,668	89,265	230,500
Lorain County Transit	386,146	-	-	-	1,010,600	719,162	-	2,991,634	1,075,824	1,081,269
Capital Grants and Contributions										
Sewer System	44,326	97,449	-	20,598	30,635	2,805,690	-	-	4,810,785	1,573,253
Lorain County Regional Airport	-	176,400	1,006,275	36,663	893,232	57,234	1,269,266	-	-	-
Lorain County Transit	-	1,389,553	-	-	1,262,227	1,262,227	84,009	-	-	-
Total Business-type Activities/Program Revenues	2,157,275	3,880,230	3,733,048	3,397,449	4,938,276	9,208,485	15,362,402	7,227,079	12,513,099	11,223,472
Total Primary Government Program Revenues	\$ 114,861,458	\$ 100,762,517	\$ 116,396,718	\$ 112,987,769	\$ 105,537,085	\$ 109,113,960	\$ 132,993,473	\$ 132,345,315	\$ 149,952,130	\$ 125,613,868
Net (Expense)/Revenue										
Governmental Activities	(81,254,538)	(100,078,099)	(76,573,834)	(103,018,974)	(121,477,585)	(124,763,531)	(134,897,236)	(114,342,405)	(23,547,913)	(100,297,088)
Business-type Activities	(1,858,920)	(525,635)	(479,388)	(1,813,395)	(483,423)	2,921,008	5,612,113	105,717	3,372,400	889,067
Total Primary Government Net (Expense)/Revenue	\$ (83,113,458)	\$ (100,603,734)	\$ (77,053,222)	\$ (104,832,369)	\$ (121,961,008)	\$ (121,842,523)	\$ (129,285,123)	\$ (114,236,688)	\$ (20,175,513)	\$ (99,408,021)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 44,167,489	\$ 47,928,188	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 56,210,949	\$ 55,216,705	\$ 58,652,647	\$ 58,783,024	\$ 59,024,514
Sales Tax	25,911,788	27,539,424	29,169,466	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191	42,011,227	43,499,410
Intergovernmental Revenue:										
Not Restricted to Specific Programs	14,082,346	12,755,408	14,386,996	14,689,085	13,889,467	8,091,615	8,629,516	8,025,146	13,293,678	10,643,300
Not Restricted to Specific Programs - ARPA	-	-	-	-	-	-	-	-	-	20,303,466
Investment Income	201,780	1,930,141	1,036,624	1,140,330	729,831	3,455,584	6,113,036	3,595,964	(1,405,688)	(8,422,411)
Other Income	3,744,184	4,598,201	4,012,395	7,094,102	11,900,317	4,627,916	5,882,912	8,492,291	3,726,581	5,394,932
Transfers	(100,000)	(400,000)	(250,000)	(195,600)	(198,800)	303,200	(257,392)	(251,093)	(113,538)	(2,437,202)
Total Governmental Activities	88,007,587	94,351,362	96,619,107	104,030,945	114,745,601	112,243,676	116,695,459	122,713,146	116,295,284	128,006,009
Business-type Activities:										
Intergovernmental Revenue	-	-	101,597	97,580	-	-	-	-	-	-
not Restricted to Specific Programs	144,692	325,786	670,362	468,593	459,094	447,775	279,685	338,563	323,832	1,539,844
Other Income	100,000	400,000	250,000	195,600	198,800	(303,200)	257,392	251,093	113,538	2,437,202
Transfers/Capital Contribution	244,692	725,786	1,021,959	761,773	657,894	144,575	537,077	589,656	437,370	3,977,046
Total Business-type Activities	88,252,279	95,077,148	97,641,066	104,792,718	115,403,495	112,388,251	117,232,536	123,302,802	116,732,654	131,983,055
Change in Net Position										
Governmental Activities	6,753,049	(5,726,737)	20,045,273	1,011,971	(6,731,984)	(12,519,855)	(18,201,777)	8,370,741	92,747,371	27,708,921
Business-type Activities	(1,614,228)	200,151	542,571	(1,051,622)	174,471	3,065,583	6,149,190	695,373	3,809,770	4,866,113
Total Primary Government Change in Net Position	\$ 5,138,821	\$ (5,526,586)	\$ 20,587,844	\$ (39,651)	\$ (6,557,513)	\$ (9,454,272)	\$ (12,052,587)	\$ 9,066,114	\$ 96,557,141	\$ 32,575,034

Source: Lorain County Financial Statement

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 15,047,653	\$ 14,199,577	\$ 13,681,710	\$ 13,596,132	\$ 13,375,541	\$ 15,024,029	\$ 18,075,500	\$ 14,182,531	\$ 16,068,779	\$ 15,731,203
Assigned	1,198,153	611,743	414,491	455,987	6,905,088	5,696,540	11,762,318	8,835,030	11,289,277	9,191,510
Unassigned	5,588,051	5,604,980	5,290,935	3,560,709	5,852,057	10,867,651	11,155,068	32,158,987	33,982,462	17,098,836
Total General Fund	21,833,857	20,416,300	19,387,136	17,612,828	26,132,686	31,588,220	40,992,886	55,176,548	61,340,518	42,021,549
All Other Governmental Funds										
Nonspendable	1,139,754	1,123,748	1,332,658	949,212	1,224,482	1,300,288	1,615,361	1,781,748	1,314,149	1,247,158
Restricted	89,996,284	93,138,692	99,983,819	110,813,952	118,692,988	116,642,859	119,196,134	137,250,285	138,601,284	148,835,650
Committed	1,814,945	917,079	314,341	239,927	243,326	319,819	640,595	299,965	41,947	25,216
Assigned	32,517	42,678	41,583	-	-	-	-	-	-	-
Unassigned (Deficit)	(11,214,986)	(14,206,223)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)	(3,173,356)	(403,894)	(559,508)	(599,863)
Total All Other Governmental Funds	81,768,514	81,015,974	86,125,517	94,745,633	101,976,852	111,121,548	118,278,734	138,928,104	139,397,872	149,508,161
Total Governmental Funds	\$ 103,602,371	\$ 101,432,274	\$ 105,512,653	\$ 112,358,461	\$ 128,109,538	\$ 142,709,768	\$ 159,271,620	\$ 194,104,652	\$ 200,738,390	\$ 191,529,710



Source: Lorain County Financial Statements

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Property and Other Taxes	\$ 44,167,489	\$ 47,928,108	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 53,721,476	\$ 55,135,000	\$ 58,594,295	\$ 58,766,504	\$ 58,950,776
Sales Tax	25,911,788	27,539,424	29,169,467	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191	42,011,227	39,712,919
Charges for Services	16,629,886	17,731,776	16,933,115	15,469,143	14,586,444	16,849,935	16,036,305	14,349,937	13,926,585	17,262,724
Licenses, Permits and Fees	13,275,478	13,488,831	14,164,096	15,368,782	17,999,242	16,124,348	17,298,046	17,331,819	19,219,048	18,507,029
Fines and Forfeitures	1,818,141	1,550,870	1,703,590	2,417,620	1,970,059	2,078,292	3,207,876	2,204,334	1,933,200	1,226,378
Special Assessments	354,880	578,233	567,897	421,715	251,775	253,913	253,527	248,069	151,357	30,947
Intergovernmental Revenue	86,391,570	87,119,105	84,511,344	86,687,910	85,744,693	81,795,549	89,853,484	100,058,355	104,638,889	118,854,002
Interest Income	201,780	1,930,141	1,290,551	1,380,129	1,834,831	3,505,678	6,166,810	3,616,587	(1,398,939)	(8,339,531)
Miscellaneous Revenue	5,466,796	6,337,200	5,299,537	7,442,330	5,667,749	3,422,477	5,882,912	8,492,291	4,601,581	7,085,504
Total Revenues	194,217,808	204,203,688	201,903,223	210,490,657	214,279,579	217,306,080	234,944,642	249,093,878	243,849,452	253,290,748
Expenditures										
Current:										
General Government:										
Legislative and Executive	28,784,310	31,709,484	31,010,051	32,250,342	31,362,457	33,507,655	34,973,616	54,207,122	41,366,882	58,158,038
Judicial	16,516,947	17,417,556	17,066,457	17,188,329	17,479,665	18,190,672	18,769,650	20,284,547	18,762,759	20,226,900
Public Safety	26,560,758	25,869,922	26,787,074	27,888,739	28,837,541	30,409,412	32,886,195	24,829,337	36,276,160	33,886,649
Public Works	9,053,633	9,062,234	8,915,585	11,283,584	9,200,458	9,559,053	12,303,079	10,656,000	10,272,308	11,574,891
Health	31,769,676	27,020,248	25,393,800	22,183,294	22,453,416	25,208,663	25,846,477	23,652,188	25,113,855	24,819,188
Human Services	70,196,844	76,019,019	77,213,537	75,888,660	76,910,740	84,970,573	88,284,690	83,305,073	89,479,600	99,294,490
Economic Development & Assistance	1,639,266	1,939,132	1,397,157	2,219,531	2,179,076	1,628,217	1,966,571	860,540	1,301,991	653,909
Intergovernmental	1,277	987	804	-	-	-	-	-	-	-
Debt Service:										
Principal	1,530,000	1,721,621	1,827,566	1,911,071	1,352,368	1,917,002	13,717,815	39,237,494	6,866,916	6,773,359
Interest	1,252,898	1,249,312	1,155,653	1,164,692	1,075,115	1,749,645	1,831,664	3,668,370	1,999,861	1,900,892
Capital Outlay	9,189,571	14,579,075	7,284,730	11,152,664	13,453,159	11,599,627	16,030,318	8,894,111	8,901,379	8,433,042
Other	-	-	-	-	-	-	-	45,446	44,797	43,672
Total Expenditures	196,475,180	206,588,590	198,052,414	203,130,906	204,303,995	218,740,519	246,610,075	269,640,228	240,386,508	265,765,030
Excess of Revenues Over (Under) Expenditures	(2,257,372)	(2,384,902)	3,850,809	7,359,751	9,975,584	(1,434,439)	(11,665,433)	(20,546,350)	3,462,944	(12,474,282)
Other Financing Sources (Uses)										
Payment to Refunded Bonds Escrow Agent	(2,344,416)	-	(2,111,463)	-	-	(12,413,339)	-	-	-	-
Transfers In	8,273,368	5,327,811	5,297,309	6,020,308	5,577,289	8,443,586	8,267,662	18,169,939	9,081,417	27,320,033
Transfers Out	(8,373,368)	(5,727,811)	(5,547,309)	(6,215,908)	(5,776,089)	(8,140,386)	(8,525,054)	(18,429,163)	(9,036,541)	(27,718,433)
Insurance Recoveries	382,706	-	-	-	-	27,037,823	27,550,000	49,600,000	3,405,000	4,035,000
Issuance of Debt	2,385,000	200,000	2,273,166	6,060	5,465,000	1,037,773	390,964	2,644,070	77,393	18,738
Premium (Discount) on Debt Issuance	37,088	40,940	85,901	53,621	238,113	-	-	-	-	-
Total Other Financing Sources (Uses)	360,378	(159,060)	(2,396)	(135,919)	5,504,313	15,965,457	27,683,572	51,984,846	3,527,269	3,655,338
Net Change in Fund Balances	\$ (1,896,994)	\$ (2,543,962)	\$ 3,848,413	\$ 7,223,832	\$ 15,479,897	\$ 14,531,018	\$ 16,018,139	\$ 31,438,496	\$ 6,990,213	\$ (8,818,944)
Debt Service as a Percentage of Noncapital Expenditures	1.4%	1.5%	1.5%	1.5%	1.3%	1.8%	6.6%	16.7%	3.8%	3.3%

Source: Lorain County Financial Statements

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

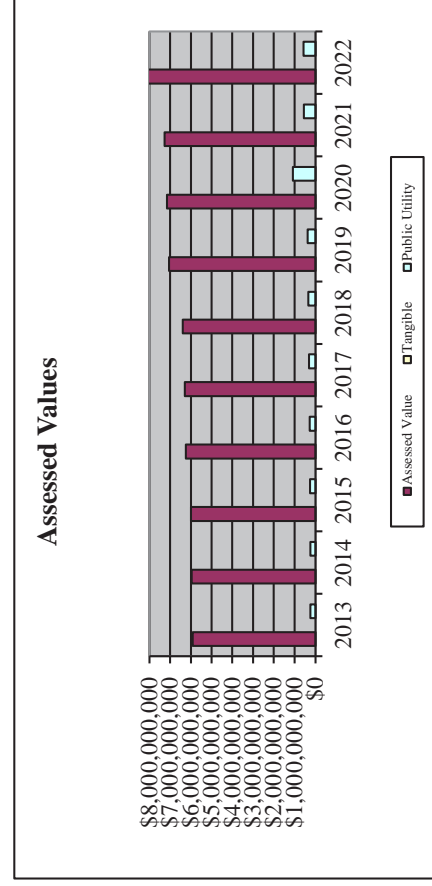
Collection Year	Real Property		Public Utility Personal Property		Total		Direct Tax Rate	
	Assessed Value		Estimated Actual Value		Estimated Actual Value			
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Ratio		
2013	4,794,261,510	1,123,303,280	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
2021	5,965,250,090	1,304,601,970	551,648,650	626,873,466	7,821,500,710	21,397,879,352	36.55%	9.582
2022	6,968,108,560	1,337,738,650	569,433,920	647,084,000	8,875,281,130	24,378,076,029	36.41%	9.302

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

	<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>	<u>2020/2021</u>	<u>2021/2022</u>
COUNTY UNITS										
GENERAL FUND	1.40	1.40	1.40	1.40	1.40	1.30	1.30	1.30	1.30	1.30
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Developmental Disabilities	3.49	3.487	3.487	3.487	3.487	3.487	3.487	3.487	3.487	3.207
TB Clinic	0.065	0.065	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	0.50	0.50	0.50	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	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
DEBT SERVICE FUND	0.20	0.20	0.20	0.20	0.20	0.30	0.30	0.30	0.30	0.30
CUSTODIAL FUNDS										
Metropolitan Park	1.30	1.30	1.30	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Lorain Community College	3.30	3.90	3.90	3.90	3.90	3.90	3.90	3.90	4.40	4.40
Total County Rate	13.655	14.482	14.482	15.082	15.082	15.082	15.082	15.082	15.582	15.302

OVERLAPPING RATES BY TAXING DISTRICT

TOWNSHIPS	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Amherst	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Brighton	11.97	11.97	11.97	12.22	12.47	12.95	12.95	12.95	12.95	12.95
Brownhelm	3.43	3.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
Camden	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73
Carlisle	6.25	6.25	6.25	6.25	6.75	6.75	6.75	6.75	7.50	7.50
Columbia	8.04	8.04	8.04	9.04	9.04	9.04	9.04	9.10	9.10	9.10
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	6.16	6.16	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Huntington	11.07	11.07	11.07	11.32	11.57	12.05	12.05	12.05	12.05	12.05
Lagrange	7.01	7.01	6.21	6.21	6.21	6.21	6.21	7.21	7.21	7.21
Penfield	9.28	9.28	9.28	9.53	9.78	9.78	9.78	9.78	9.78	9.78
Pittsfield	8.65	8.65	8.65	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Rochester	8.18	8.18	8.18	8.18	8.43	8.43	8.43	8.43	8.43	8.43
New Russia	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Sheffield	12.13	12.13	12.13	12.13	12.13	12.13	12.13	12.13	15.13	12.13
Wellington	9.65	9.65	9.65	9.90	10.15	10.63	10.63	10.63	10.63	10.63

SCHOOL DISTRICTS

Amherst EVSD	74.65	74.57	74.41	74.30	74.21	74.13	73.31	73.75	72.36	72.36
Avon LSD	57.28	57.03	56.83	58.53	57.93	57.45	55.35	59.467	57.286	57.286
Avon Lake CSD	70.03	77.90	77.37	75.49	75.21	75.08	72.21	71.871	69.785	69.785
Columbia LSD	55.06	60.39	60.13	59.53	59.44	59.37	57.99	57.435	56.299	56.299
Elyria CSD	71.35	71.47	71.81	72.28	76.27	75.64	74.89	74.89	72.44	72.44
Firelands LSD	52.48	52.42	52.33	51.91	51.83	51.67	55.40	54.01	53.78	53.78
Keystone LSD	49.82	49.87	50.24	58.27	58.39	58.20	57.85	57.45	56.97	56.97
Lorain CSD	70.72	71.41	71.90	71.78	73.57	73.59	72.71	72.65	71.27	71.27

(continued)

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

	<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>	<u>2020/2021</u>	<u>2021/2022</u>
Midview LSD	48.08	58.74	58.71	58.18	57.85	57.38	55.93	55.13	53.81	53.81
North Ridgeville CSD	51.90	56.29	55.70	54.24	53.56	53.02	51.32	50.51	48.41	48.41
Oberlin CSD	60.72	60.68	61.65	61.55	61.46	61.27	64.56	64.06	63.75	63.75
Sheffield-Clearview LSD	59.26	59.17	59.97	60.91	60.73	60.28	57.97	57.32	55.63	55.63
Sheffield Lake CSD	63.58	63.90	64.22	70.66	70.84	70.48	67.32	66.972	65.030	65.030
Wellington EVSD	36.97	36.97	37.02	36.69	36.56	36.41	35.56	35.32	34.35	34.35
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	46.00	53.60	53.60	53.60	53.60	52.90	52.90	52.00	51.30	51.30
Mapleton LSD	48.60	48.60	48.40	48.35	48.30	47.95	47.50	45.10	45.10	45.10
New London LSD	34.25	34.25	34.25	33.85	33.80	33.55	34.55	34.55	31.95	31.95
Olmsted Falls CSD	102.20	102.20	102.20	102.20	100.40	100.00	100.00	106.90	106.90	106.90
Strongsville CSD	81.68	81.68	81.78	81.78	81.78	81.78	81.78	87.48	86.98	86.98
Vermilion LSD	70.345	70.325	70.275	70.085	69.955	69.775	69.755	69.505	68.675	68.675
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	5.20
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95/4.45	4.45	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	3.06	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	3.09	3.09	3.09	3.09	3.09	3.09
CITIES										
Amherst	4.71	4.70	4.67	4.60	4.78	4.77	4.20	4.20	4.20	4.20
Avon	9.23	9.242	9.15	9.15	9.15	9.15	9.15	9.95	9.95	9.95
Avon Lake	8.13	8.13	8.12	8.10	8.08	8.08	8.04	8.02	7.98	7.98
Elyria	6.10	6.10	6.10	6.10	6.10	7.00	7.00	7.00	7.00	7.00
Lorain	5.96	5.96	5.96	5.96	7.66	7.66	7.66	7.66	7.66	7.66
North Ridgeville	11.71	11.71	11.71	12.55	12.35	12.31	12.28	12.78	13.50	13.50
Oberlin	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.61	18.61	18.61	18.61	19.36	19.36	19.36	19.36	19.36	19.36
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	5.30	5.30	7.20	7.20	7.20	8.10	8.10	8.10	8.10	8.10
Rochester	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Sheffield	5.35	5.35	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	3.70	3.70	3.70	5.20	5.20	5.20
Wellington	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	0.50	0.50	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, 2022	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 21,517,310	0.26%
Meijer Stores LP	19,523,540	0.24%
WalMart Real Estate	18,452,800	0.22%
Avon Senior Living LLC	14,460,920	0.17%
Great Lakes Senior Living Communities LLC	10,956,440	0.13%
Oberlin College	10,398,250	0.13%
French Creek Holdings LLC	10,335,420	0.12%
Ford Motor Company	9,800,000	0.12%
Comprehensive Health Care of Ohio Inc	8,415,490	0.10%
Avon Owner 1 LLC	7,943,230	0.10%
Totals	<u>\$ 131,803,400</u>	<u>1.59%</u>
Total Assessed Valuation	<u>\$ 8,305,847,210</u>	

Name of Taxpayer	December 31, 2013	
	Assessed Value	Percent of Real Property Assessed Value
WalMart Real Estate	\$ 20,951,020	0.35%
Orion Power Midwest LP	18,858,560	0.32%
First Interstate Avon LTD	17,948,770	0.30%
Centro Midway LLC	12,697,850	0.21%
SIR Properties Trust	9,818,630	0.17%
Ford Motor Company	8,389,100	0.14%
Lowe's Home Centers Inc	7,934,390	0.13%
Rowland Billy	7,617,160	0.13%
Green Circle Growers Inc	7,002,300	0.12%
AERC Avon LLC	6,822,430	0.12%
Totals	<u>\$ 118,040,210</u>	<u>1.99%</u>
Total Assessed Valuation	<u>\$ 5,917,564,790</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, 2022	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 157,562,480	27.67%
Nexus Gas Transmission LLC	109,030,270	19.15%
Ohio Edison Co.	92,230,840	16.20%
Columbia Gas of Ohio Inc	56,260,120	9.88%
Columbia Gas Transmission LLC	54,412,260	9.56%
Vermilion Power LLC	35,067,510	6.16%
Cleveland Electric	30,824,220	5.41%
NRG Power Midwest LP	23,943,890	4.20%
Total	\$ 559,331,590	98.23%
Total Assessed Valuation	\$ 569,433,920	

Name of Taxpayer	December 31, 2013	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 82,688,770	34.42%
American Transmission	30,769,110	12.81%
Cleveland Electric	26,131,890	10.88%
Firstenergy Generation	25,494,670	10.61%
Columbia Gas of Ohio Inc	23,420,500	9.75%
Genon Power Midwest LP	16,372,880	6.82%
Total	\$ 204,877,820	85.29%
Total Assessed Valuation	\$ 240,232,040	

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
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%	998,027	60,310,606	96.90%
2020	65,738,253	62,116,967	94.49%	1,599,054	63,836,890	97.11%
2021	66,151,234	64,414,968	97.38%	-	64,414,968	97.38%
2022	67,994,670	65,274,882	96.00%	-	65,274,882	96.00%

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				
2013	18,985,000	-	2,580,000	-	242,303	498,532	-	6,925,000	-	912,976	115,741	-	-	-	30,259,552	0.26%	99.90	
2014	17,620,000	-	2,305,000	-	222,127	437,087	202,000	6,765,000	-	801,082	106,518	-	-	-	28,458,814	0.23%	93.52	
2015	16,205,000	-	2,035,000	-	180,193	544,621	202,000	7,255,000	-	748,266	97,295	-	-	-	27,267,375	0.21%	89.32	
2016	14,770,000	-	1,710,000	-	113,132	483,990	184,681	7,010,000	-	708,843	88,072	-	-	-	25,068,718	0.19%	81.77	
2017	16,785,000	2,565,000	1,375,000	-	65,480	539,067	160,595	6,760,000	-	668,128	78,849	-	-	-	28,997,119	0.21%	94.17	
2018	16,025,226	(b) 5,735,000	1,040,000	11,730,000	53,565	521,618	135,781	6,495,000	2,710,000	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	110,217	8,845,000	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	83,881	9,540,954	(b) 4,430,000	4,206,237	51,180	-	-	-	76,537,294	0.52%	246.22	
2021	46,324,790	(b) 4,605,000	-	5,600,000	14,332	376,867	57,539	9,068,406	(b) 4,495,000	4,047,973	37,346	-	-	-	74,627,253	0.46%	236.47	
2022	43,386,311	(b) 4,205,000	-	6,030,000	-	324,978	30,401	8,600,858	(b) 4,520,000	3,886,491	28,124	-	-	-	71,012,163	0.41%	224.53	

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			Debt Service Monies Available	Net 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				
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
2021	315,595 (2)	21,397,879,352	55,393,196	1,928,512	53,464,684	0.25%	169.41
2022	316,268 (2)	24,378,076,029	51,987,169	1,867,879	50,119,290	0.21%	158.47

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed Valuation (a)	\$ 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	\$ 7,821,500,710	\$ 8,875,281,130
Debt Limit - Assessed Value (1)	\$ 152,444,921	\$ 153,424,760	\$ 154,653,770	\$ 161,277,209	\$ 163,534,995	\$ 166,618,158	\$ 184,153,145	\$ 189,619,599	\$ 194,037,518	\$ 220,382,028
Amount of Debt Applicable to Debt Limit (b)	25,910,000	24,385,000	23,460,000	55,393,196	23,545,000	22,520,226	31,211,747	58,649,222	55,393,196	51,987,169
General Obligation Bonds	(799,385)	(880,934)	(1,000,857)	(955,032)	(1,087,143)	(1,483,326)	(2,786,122)	(7,151,015)	(1,928,512)	(1,867,879)
Less Debt Service Monies Available										
Amount of Debt Subject to Limit	\$ 25,110,615	\$ 23,504,066	\$ 22,459,143	\$ 54,438,164	\$ 22,457,857	\$ 21,036,900	\$ 28,425,625	\$ 51,498,207	\$ 53,464,684	\$ 50,119,290
Legal Debt Margin	\$ 127,334,306	\$ 129,920,694	\$ 132,194,627	\$ 106,839,045	\$ 141,077,138	\$ 145,581,258	\$ 155,727,520	\$ 138,121,392	\$ 140,572,834	\$ 170,262,738
Legal Debt Margin as a Percentage of the Debt Limit	83.53%	84.68%	85.48%	66.25%	86.27%	87.37%	84.56%	72.84%	72.45%	77.26%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 61,577,968	\$ 61,969,904	\$ 62,461,508	\$ 65,110,883	\$ 66,013,998	\$ 67,247,263	\$ 74,261,258	\$ 76,447,839	\$ 78,215,007	\$ 88,752,811
Amount of Debt Subject to Limit	\$ 25,110,615	\$ 23,504,066	\$ 22,459,143	\$ 54,438,164	\$ 22,457,857	\$ 21,036,900	\$ 28,425,625	\$ 51,498,207	\$ 53,464,684	\$ 50,119,290
Unvoted Legal Debt Margin	\$ 36,467,353	\$ 38,465,838	\$ 40,002,365	\$ 10,672,719	\$ 43,556,141	\$ 46,210,363	\$ 45,835,633	\$ 24,949,632	\$ 24,750,323	\$ 38,633,521
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	59.22%	62.07%	64.04%	16.39%	65.98%	68.72%	61.72%	32.64%	31.64%	43.53%

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>
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%
2021	315,595 (4)	51,157 (4)	16,144,893,415	151,700	10,600	7.0%
2022	316,268 (4)	54,452 (4)	17,221,425,136	153,900	7,800	5.1%

- Sources:** (1) U.S. Census Bureau midyear population estimates
(2) U.S. Bureau of Economic Analysis
(3) Ohio Department of Job & Family Services - Ohio Labor Market Information
(4) Generated estimate based on prior trends

Note: Civilian Labor Force is the sum of employment and unemployment, comprising civilians 16 years of age and over who are working or seeking work. It excludes military personnel, persons in institutions, those studying or keeping house full-time, persons who are retired or unable to work, and volunteer workers.

Lorain County, Ohio
Principal Employers
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

Employer	Nature of Business	2022		Percentage of Total Employment	2013	
		Number of Employees (1)	Rank		Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,508	1	1.72%		
Lorain County	Government	1,951	2	1.34%	2,059	2
Mercy Health Lorain	Health Care	1,892	3	1.30%	2,035	3
University Hospitals	Health Care	1,820	4	1.25%	2,092	1
Ford Motor Company - Avon Lake	Truck & Van Manufacturing	1,740	5	1.19%	1,700	4
Wal-Mart Stores Inc.	Retail	1,250	6	0.86%		
Lorain County Community College	Education	1,147	7	0.79%	1,640	5
Oberlin College	Education	1,195	8	0.82%	1,010	7
Lorain City School District	Education	982	9	0.67%	1,149	6
Elyria City School District	Education	844	10	0.58%	908	9
Invacare Corporation	Surgical Supplies				912	8
Avon Lake Schools	Education				752	10
Total		<u>15,329</u>		<u>10.52%</u>	<u>14,257</u>	
Total Employment within the County		<u>146,100</u>	(2)			

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

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
Commissioners	39	39	42	43	44	32	49	48	45	59
Records Center	3	3	3	4	3	4	5	4	4	8
Community Development	13	25	21	16	13	13	14	14	13	12
Auditor	21	25	28	20	21	22	21	14	22	20
Auditor - Real Estate Assessment	32	29	26	32	29	33	37	44	33	53
Treasurer	7	6	6	6	6	8	5	5	8	5
Treasurer - DRETAC	7	7	7	7	7	4	6	6	4	6
Treasurer - Board of Revision	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	79	83	79	78	87	89	81	79	89	92
Prosecutor - DRETAC	16	19	13	14	-	-	-	14	-	-
Board of Elections	27	28	28	27	30	59	58	33	59	37
Clerk of Courts - Certificate of Title	27	26	25	24	21	23	17	14	23	15
Recorder	10	9	10	12	10	10	9	9	10	11
Judicial										
Common Pleas Court	44	50	50	47	47	84	41	49	86	52
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	1	-	-	-	-	-	2	-	-	-
Common Pleas - Veteran's Court	-	1	1	1	1	2	1	-	2	1
Probate Court	10	10	11	10	11	12	10	13	12	14
Probate Court - Indigent Guardianship	1	1	1	1	1	1	1	1	1	-
Probate Court - Computerization	-	-	-	-	-	-	-	-	-	-
Probate Court - Microfilm	-	2	2	2	2	2	2	2	2	-
Municipal Court	12	12	12	13	17	17	17	17	17	12
Clerk of Courts	33	30	30	31	28	21	25	21	21	30
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	3	3	2	-	3	1
Clerk of Courts - Computerization	-	-	2	-	-	-	-	-	-	-
Domestic Relations	139	141	135	129	131	130	137	125	130	153
Domestic Relations - Violent Offender	-	-	-	-	1	-	-	-	-	-
Domestic Relations - Title IV	13	1	3	1	3	2	2	1	2	2
Public Safety										
Sheriff	68	65	61	68	66	68	67	63	68	76
Sheriff - Jail Facility	144	142	143	151	150	146	151	133	146	160
Sheriff - Rotary	4	1	3	3	3	1	3	1	1	1
Sheriff - MEG	9	7	8	8	8	8	7	4	8	6
Sheriff - Crime Lab	4	2	3	4	4	5	6	6	5	9
Sheriff - Criminal Justice Services	-	3	5	5	5	7	8	6	7	9
Sheriff - Concealed Handgun License	-	-	-	-	1	1	1	1	1	1
Commissioners - Hazardous Materials	2	2	2	-	-	-	-	-	-	-
Commissioners - Community Disaster Services	3	2	2	2	2	2	3	3	2	4
Commissioners - 911 Services	27	25	28	28	31	31	36	31	31	47
T-Federal	-	-	-	-	-	-	-	-	-	-

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Coroner	5	6	8	7	8	8	9	9	8	8
Common Pleas - Intensive Supervision	26	24	23	23	22	22	28	35	13	44
Common Pleas - County Probation Services	8	3	4	5	8	7	3	5	7	6
Common Pleas - Court Mediation	2	2	2	2	2	2	1	2	2	1
Domestic Relations - Drug Court	1	2	1	3	2	1	1	1	1	2
Domestic Relations - Mental Health Court	-	-	-	1	-	-	-	-	-	-
Prosecutor's Victim Witness	3	3	4	5	6	5	5	3	5	-
Public Works										
Engineer Tax Map	1	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	60	61	56	56	51	50	49	52	50	54
Commissioners - Bascule Bridge	6	6	6	6	6	6	6	5	6	6
Health										
LCBDD - Supportive Living	106	100	71	42	42	-	-	-	-	-
Commissioners - Dog and Kennel	6	6	6	6	6	6	6	5	6	5
Commissioners - Solid Waste	17	22	20	22	23	20	20	22	20	23
Golden Acres	59	72	3	-	-	-	-	-	-	-
Sheriff's - Solid Waste	2	2	2	2	2	2	2	2	2	2
Auditor - Dog and Kennel	3	2	3	3	2	2	2	2	2	2
Alcohol and Drug Addiction Services	5	4	4	5	6	7	7	-	7	-
TB Clinic	-	-	-	-	-	-	-	-	-	-
Community Mental Health	13	12	11	11	12	12	12	20	-	-
Mental Health, Addiction and Recovery Services Board	-	-	-	-	-	-	17	-	12	20
Human Services										
Workforce Development Agency	14	15	7	11	24	20	20	19	20	32
Job and Family Services	174	176	174	184	177	185	165	154	185	176
Children's Services	110	113	115	121	122	140	137	133	140	172
Child Support Enforcement Agency	53	51	51	64	63	66	62	55	66	59
Domestic Relations - Youth Services	7	1	3	10	3	3	3	2	3	1
Domestic Relations - Reclaim Ohio	21	30	36	27	34	30	23	24	30	19
Veteran Services	16	16	15	19	19	20	19	20	20	19
LCBDD	421	423	429	428	427	470	486	331	470	382
Proprietary Services										
Sanitary Sewer	6	6	6	8	6	7	9	8	7	17
Transit Authority	3	1	1	2	3	2	2	1	2	2
Total	1,948	1,961	1,857	1,866	1,865	1,936	1,921	1,674	1,942	1,951

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	53	51	53	56	57	51	61	55	61	53
Auditor										
Number of non-exempt conveyances	6,571	5,789	6,041	6,752	7,424	7,554	7,991	8,277	8,996	7,943
Number of exempt conveyances	4,687	4,521	5,926	4,922	5,047	4,605	4,805	4,460	5,200	5,610
Number of real estate transfers	13,899	13,278	13,923	14,693	14,941	16,228	16,213	16,606	18,515	13,553
Number of parcels	162,678	163,185	164,180	164,976	165,538	166,475	167,521	168,769	169,622	170,835
Number of checks issued	53,430	54,376	56,744	56,512	56,293	57,371	56,240	48,436	51,023	57,016
Treasurer										
Number of parcels collected	144,676	144,381	140,649	141,218	145,715	146,749	146,350	147,362	148,628	149,405
Return on portfolio	0.94%	1.13%	1.30%	1.14%	1.14%	1.69%	1.96%	1.37%	0.69%	0.89%
Prosecuting Attorney										
Number of cases - criminal	3,357	3,617	3,650	3,754	3,646	3,918	4,058	4,767	5,438	4,925
Number of cases - active civil lawsuits	49	42	36	16	23	37	39	19	11	22
Number of civil and miscellaneous legal opinions	2,030	3,226	2,888	2,600	2,720	3,042	2,967	35	36	18
Board of Elections										
Number of registered voters	202,286	203,718	195,535	206,401	207,865	214,629	205,513	218,506	216,676	219,390
Number of voters last general election	58,541	80,127	81,953	143,296	55,706	116,231	58,738	158,732	43,661	113,927
Percentage of registered voters that voted	28.94%	39.33%	41.91%	69.43%	26.80%	54.15%	28.58%	72.64%	20.15%	51.93%
Recorder										
Number of deeds recorded	9,990	9,981	9,884	10,669	11,121	11,976	12,755	12,377	14,347	12,851
Number of mortgages recorded	14,591	10,971	10,969	12,257	11,467	10,919	13,065	16,433	41,209	13,491
Number of military discharges recorded	89	60	27	41	44	643	421	150	150	141
Buildings and Grounds										
Number of buildings	70	70	70	71	71	71	71	69	69	68
Square footage of buildings	1,336,037	1,336,037	1,336,037	1,351,391	1,351,391	1,351,391	1,351,391	1,365,119	1,365,119	1,329,691
Central Purchasing										
Number of purchase orders issued	3,351	3,038	3,408	3,456	3,487	3,759	3,663	3,770	4,062	4,370
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	7,854	7,180	7,151	7,583	8,482	6,798	5,287	4,356	4,633	5,265
Probate Court										
Number of civil cases filed	76	65	89	65	80	52	89	50	54	62
Juvenile Court										
Number of juveniles charged	1,197	1,386	1,326	1,172	1,088	733	763	802	446	565
Number of cases reviewed	1,599	1,718	1,685	1,428	1,327	961	1,008	1,101	1,381	1,102
Bindovers	2	4	12	6	5	7	2	2	12	6
Number of adjudged delinquent cases filed	1,124	1,294	864	966	1,304	770	785	94	214	156

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Clerk of Courts										
Number of civil cases filed	11,204	11,383	9,078	9,225	12,617	11,494	10,439	17,600	14,379	12,889
Number of criminal cases filed	2,148	2,282	2,140	2,469	2,190	2,298	1,925	1,869	2,005	2,303
Number of appeals cases filed	189	198	179	176	171	208	154	118	118	103
Number of domestic cases filed	1,533	1,491	1,444	1,510	1,599	1,575	1,632	1,557	1,555	1,534
Number of liens filed	5,498	6,485	4,067	4,111	6,325	8,462	7,077	15,113	11,751	9,927
Domestic Relations										
Number of cases filed	4,293	4,465	4,136	3,936	3,746	3,761	3,489	2,689	3,139	3,199
Number of disposition of cases	7,031	7,340	7,864	7,821	7,906	6,962	6,814	4,557	4,814	5,734
Number of traffic dispositions	1,231	1,125	1,076	1,013	1,017	1,003	877	656	681	726
Law Library										
Number of volumes in collection	20,084	20,105	19,855	17,850	17,859	18,477	18,477	18,502	18,553	18,523
Public Safety										
Sheriff										
Average daily jail census	424	397	411	453	421	425	362	250	274	306
Prisoners booked	8,098	7,748	8,064	8,040	7,399	8,236	8,256	5,959	6,192	7,254
Prisoners released	8,123	7,753	7,948	8,093	7,386	8,261	8,347	6,050	6,245	7,228
Cost of Prisoner Meals	\$539,000	\$591,964	\$495,376	\$519,633	\$520,311	\$526,627	\$400,284	\$342,557	\$432,921	\$507,914
Number of traffic citations issued	1,523	1,555	1,168	1,162	1,355	1,460	1,225	975	925	862
Number of calls for service	48,344	50,519	59,930	58,745	37,292	35,138	32,093	34,743	34,913	35,416
Coroner										
Number of cases investigated	268	240	275	347	385	334	323	385	470	431
Number of autopsies performed	59	42	59	75	65	65	49	46	67	51
Cases relinquished to attending physicians	363	435	456	493	598	621	658	765	883	792
Public Works										
Engineer										
Miles of roads resurfaced	11	15	7	16	6	19	21	24	5	27
Number of bridges replaced/improved	3	7	8	7	7	4	4	5	3	7
Number of culverts built/replaced/improved	15	11	24	4	3	23	9	10	2	12
Building Department										
Number of permits issued - Additions	0	0	0	0	0	0	0	0	0	0
Number of permits issued - New Dwelling	3	0	0	0	0	0	0	0	0	0
Number of inspections performed	0	0	0	0	0	0	0	0	0	0
Contractors Registered	2	0	0	0	0	0	0	0	0	0
Sewer District										
Average daily sewage treated - gallons	250,927	239,953	229,000	444,600	298,300	416,100	374,000	439,100	439,100	357,300
Number of tap-ins	23	1	0	0	0	0	71	57	155	232
Number of customers	3,196	3,236	3,265	3,252	3,316	3,978	3,907	3,985	4,944	5,176

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Health										
LCBDD										
Number of students enrolled	680	733	725	556	471	782	797	774	871	945
Early intervention program	21	30	25	20	17	23	24	20	18	23
Preschool	140	141	152	156	138	153	158	148	142	133
School age										
Mental Health										
Total client count - intensive	4,541	5,681	5,463	5,209	4,950	5,226	5,649	5,552	5,640	5,253
Total client count - non-intensive	6,419	6,862	6,028	6,075	5,812	6,532	7,081	7,377	7,133	5,421
Total client count - early intervention	1,851	2,332	1,985	2,117	1,681	1,791	1,943	1,589	1,207	1,012
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	43,250	41,150	39,598	39,106	37,204	33,910	47,994	37,336	37,997	36,714
Total client count - Child Care Children Served	2,509	2,510	2,636	2,699	2,557	1,719	3,351	3,222	2,611	2,697
Total client count - Ohio Works First Recipients	2,810	2,731	3,199	3,424	3,234	1,334	3,212	119	2,627	1,431
Total client count - Disability Assistance Recipients	203	213	169	146	139	-	-	-	-	-
Total client count - Medicaid Eligible Recipients	56,015	64,947	71,238	70,414	70,942	66,129	36,702	52,517	54,195	57,557
Children Services										
Intake Workload - Abuse	1,041	1,074	999	956	937	765	756	993	1,010	995
Intake Workload - Emotional Maltreatment	313	308	364	301	211	101	73	79	73	62
Intake Workload - Neglect	1,333	1,247	1,282	1,079	1,027	912	828	840	788	861
Intake Workload - Medical Neglect	113	119	93	82	74	58	53	23	45	37
Intake Workload - Sex Abuse	300	322	273	199	215	160	166	210	227	228
Intake Workload - Family in Need of Services	170	175	190	149	154	116	106	106	112	100
Intake Workload - Dependency	9	20	25	28	13	31	21	25	26	34
Intake Workload - Information & Referral	1,402	890	136	230	284	362	548	277	293	412
Veteran Services										
Veterans Requesting Financial Assistance	203	299	268	247	355	1,833	385	896	869	1,113
Veterans Receiving Financial Assistance	189	269	238	233	337	1,800	332	872	925	1,026
Total Veteran Service Commission Contacts	4,650	8,765	8,936	8,008	9,215	8,831	9,485	3,399	2,452	2,847
Amount of benefits paid to county residents	\$402,660	\$644,091	\$617,058	\$643,171	\$768,787	\$841,827	\$1,342,253	\$1,022,693	\$941,507	\$1,481,716

Source: Lorain County Departments

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Legislative and Executive:										
Commissioners	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
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
Treasurer	895	895	895	895	895	895	895	895	895	895
Administrative office space	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Prosecuting Attorney	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Recorder	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Buildings and Grounds	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Administrative office space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
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
Judicial:										
Common Pleas Court	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Administrative and Courtroom Space	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Number of court rooms	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Probate Court	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Number of court rooms	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Clerk of Courts										
Administrative office space										
Certificate of Title										
Domestic Relations										
Administrative office space										
Law Library										
Administrative office space										
Information Technology										
Administrative office space										

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety:										
Sheriff										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	43	43	43	50	50	50	51	50	50	52
Probation										
Administrative office space	355	355	355	355	355	355	355	355	355	355
Disaster Services										
Number of emergency response vehicles	6	6	6	6	6	6	6	6	6	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	265	265	267	267
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	105	105	105	106	106	106	115	97	71	62
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	5	5	8	11	12	13
Miles of sewer lines	41	41	41	41	41	41	54	73	73	73
Miles of water lines	42	42	42	42	42	42	42	41	47	47
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	36	36	36	36	39	38	38	38	38	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	2	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	18	16	15	16	17	19	17	18
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	3	4	5	5	6	8	8	10	11	14

Source: Various County Departments, square footage approximated

