

# ANNUAL COMPREHENSIVE FINANCIAL REPORT LORAIN COUNTY OHIO



**FOR THE YEAR ENDED  
DECEMBER 31, 2023**

**Cover Photo:** Sandy Ridge Reservation in North Ridgeville, OH by Tim Cohey



# ***Introductory Section***

*Introductory Section*



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





# **Annual Comprehensive Financial Report**

*For the Year Ended December 31, 2023*



## **Lorain County Ohio**

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

*Prepared by:*

**Tim Cochey**  
Chief Deputy of Finance

**Alexandria DeMarco**  
Comptroller

**LORAIN COUNTY, OHIO**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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# OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM

Auditor

June 28, 2024

Lorain County Commissioners:

Honorable Jeffrey Riddell, President  
Honorable David Moore, 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, 2023. 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 317,910 in 2023, 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 2023 and has invested in a number of new projects to improve services to the public. In 2023, the County invested approximately \$10.1 million in infrastructure with paving 3.2 miles and repairing 20.62 miles of roadways and state routes, continued work on replacing and improving six bridges to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements of three bridges, which includes one superstructure replacement, in 2024 with an approximate cost of \$5.7 million. The County will commence projects totaling \$5.2 million in State and county roadways improvements with 2024 monetary assistance from local, State, and federal governments.

Lorain County has borrowed \$22.9 million in 2024 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 \$6.4 million, Carvana Sewer Systems for \$2.8 million, Hampshire Farms Sanitary Sewer Systems for \$0.9 million, Sandstone Ridge Sewer Project for \$6.3 million, Boone Road Improvements Project for \$0.9 million SR 82 Sewer Extension for \$2.5 million and the South Boone Sanitary Sewer Project for \$2 million. The continuation of the public safety communication systems and 911 software upgrades, along with the construction of the MHARS Crisis Receiving Center, renovations to the Emergency Management Agency Building and improvements to the Airport's runways and lighting are scheduled to occur in 2024.

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 County Auditor serves as the Sealer of Weights and Measures within his elected jurisdiction. The Auditor and his appointed deputies are responsible for testing the suitability and accuracy of any device that has a metrological effect on trade. As consumers, the products we buy are sold by weight, volume, length, count or measure. To accurately make these determinations businesses must use appropriate devices (scales, meters, timers, bar code scanners) and make these devices and the products produced by them available for inspection by county Weights and Measures officials on an annual basis.

Weights and Measures inspectors must pass an initial certification process administered by the Ohio Department of Agriculture and complete yearly continuing education requirements to qualify to inspect and seal commercial weighing and measuring devices. NIST Handbook 44 is adopted into law by the Ohio Legislature and contains the testing procedures and accuracy requirements for all the types of devices that are used in the marketplace. Inspections of devices are carried out on business premises during normal business hours. The goal of the inspection is to make sure that errors in packaging, price determination or direct sale from bulk are as small as possible; adversely affecting neither the buyer nor the seller.

Billions of dollars of commerce flow through weighing and measuring devices in Lorain County. Virtually everything you buy is measured in some way. The Auditor's Office helps protect County residents and businesses by ensuring

that they are calibrated accurately, suitable for their given application and being used in a legally appropriate manner. Our goal is to create an even commercial playing field for the over 500 county businesses we inspect and to instill consumer confidence in every one of the thousands of devices in use daily.

## **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, 2023. 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 31, 2022. This was the twenty-ninth 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.

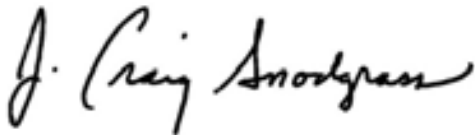
A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

### **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, flowing style.

J. Craig Snodgrass, CPA, CGFM  
Lorain County Auditor

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**Lorain County, Ohio**  
Elected Officials  
As of December 31, 2023

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**Board of Commissioners**

Jeff Riddell

David Moore

Michelle Hung

**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

Melissa Kobasher

**Probate Court Judge**

James T. Walther

**Domestic Relations Judges**

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

**Clerk of Courts**

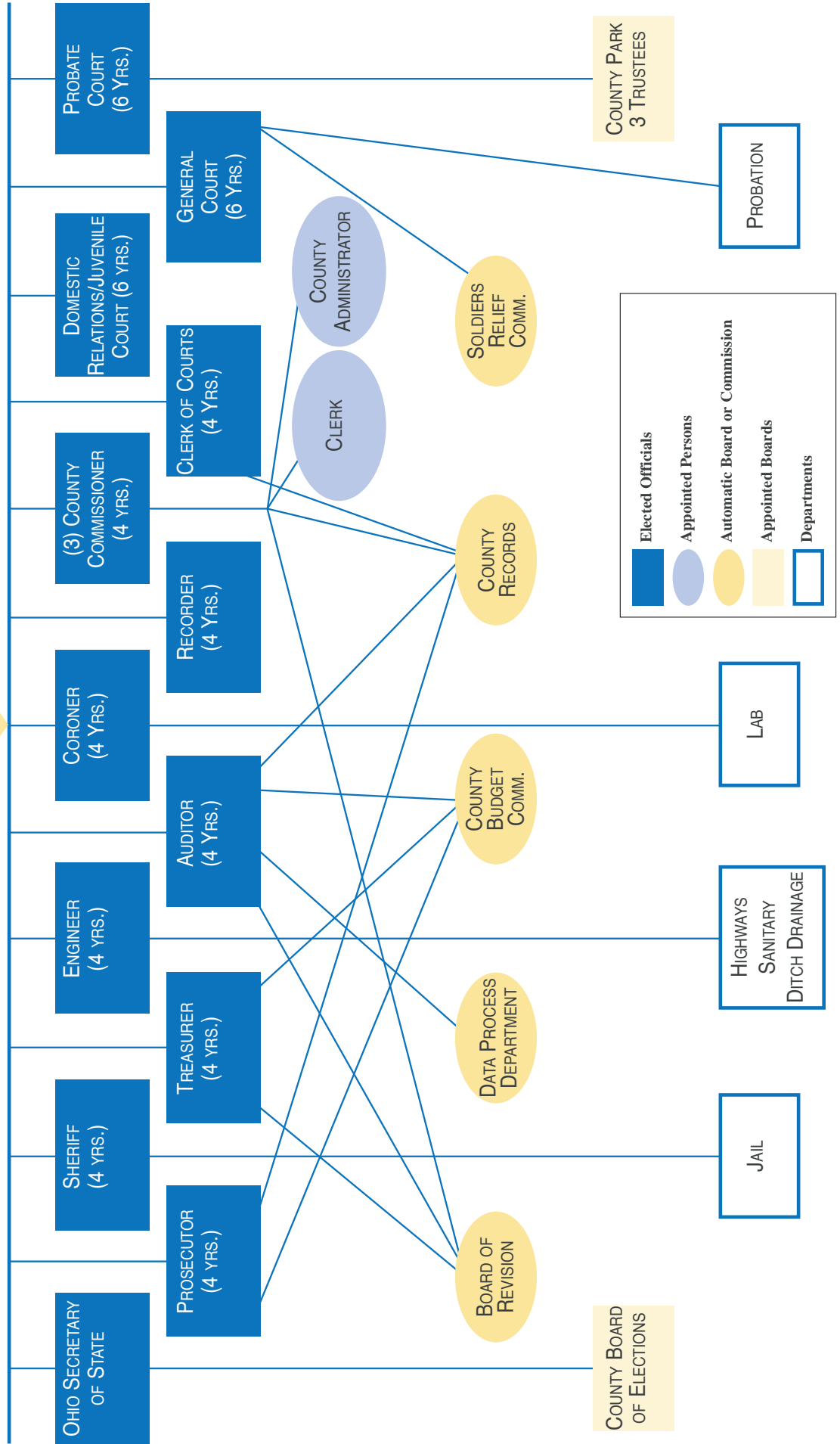
Tom Orlando

**County Recorder**

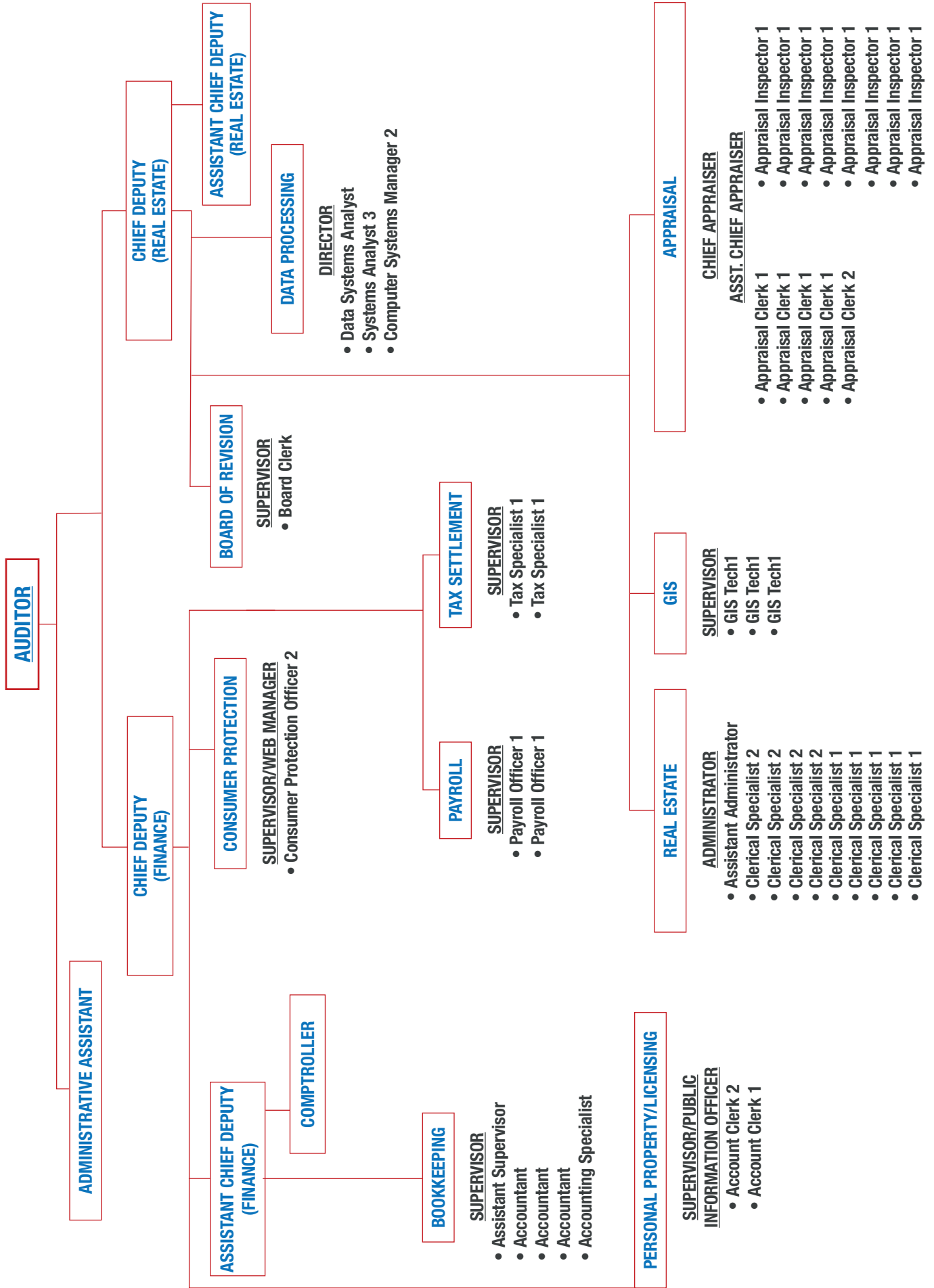
Mike Doran

# Lorain County Government

## REGISTERED VOTERS



# Lorain County Auditor's Organizational Chart







Avon Commons



Downtown Amherst





Eastern Heights School



Elyria High Stadium





French Creek Nature Center and Theater



Lakeview Park





Lorain County Fairgrounds



Lorain County Justice Center





Lorain Harbor



St. Mary of the Woods Avon





**University Hospital Rainbow Babies & Children North Ridgville**



**Wesleyan Village**



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, 2022

*Christopher P. Morill*

Executive Director/CEO



# ***Financial Section***

***Financial Section***





65 East State 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, 2023, 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, 2023, 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 6.8 percent, 17.5 percent, and 22.4 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2023, 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 amounts 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

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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 28, 2024, 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 28, 2024

**Lorain County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
*Unaudited*

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The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2023. 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, 2023 by \$273,423,716 (net position). Of the County's net position, \$123,132,161 is invested in capital assets and is not available for future spending. The County's total net position increased \$9,948,511 with the total unrestricted net position being a deficit of \$13,615,975.
- At the close of the fiscal year ended December 31, 2023, the County's governmental funds reported combined ending fund balances of \$204,524,469, an increase of \$12,994,759 in comparison with the prior year fund balance.
- The unassigned fund balance for the General fund was \$31,864,012 or 46% of total general fund expenditures plus other financing uses. This represents a \$14,765,176 increase over 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 \$273,423,716 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2023 to fiscal year 2022 follows:

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022	Change
<b>Assets</b>						
Current & Other Assets	\$ 362,526,059	\$ 360,426,192	\$ 2,099,867	\$ 14,309,141	\$ 11,816,446	\$ 2,492,695
Net OPEB Asset	258,554	18,149,614	(17,891,060)	-	198,314	(198,314)
Capital Assets, Net	146,657,621	143,628,497	3,029,124	50,596,985	47,449,931	3,147,054
<i>Total Assets</i>	<u>509,442,234</u>	<u>522,204,303</u>	<u>(12,762,069)</u>	<u>64,906,126</u>	<u>59,464,691</u>	<u>5,441,435</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	124,763	140,359	(15,596)	710,059	760,921	(50,862)
Pension & OPEB	84,104,030	23,073,067	61,030,963	927,957	477,824	450,133
<i>Total Deferred Outflows of Resources</i>	<u>84,228,793</u>	<u>23,213,426</u>	<u>61,015,367</u>	<u>1,638,016</u>	<u>1,238,745</u>	<u>399,271</u>
<b>Liabilities</b>						
Current & Other Liabilities	39,134,785	58,427,723	(19,292,938)	3,120,608	870,886	2,249,722
Long-Term Liabilities:						
Due Within One Year	15,767,541	8,785,913	6,981,628	7,482,752	5,182,970	2,299,782
Due In More Than One Year:						
Net Pension Liability	178,442,166	53,286,418	125,155,748	1,952,853	562,170	1,390,683
Net OPEB Liability	3,664,470	-	3,664,470	40,757	-	40,757
Other Amounts	60,151,479	63,963,215	(3,811,736)	11,358,711	11,983,972	(625,261)
<i>Total Liabilities</i>	<u>297,160,441</u>	<u>184,463,269</u>	<u>112,697,172</u>	<u>23,955,681</u>	<u>18,599,998</u>	<u>5,355,683</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	63,972,698	58,027,330	5,945,368	-	-	-
Pension & OPEB	1,689,191	80,669,317	(78,980,126)	13,442	886,046	(872,604)
<i>Total Deferred Inflows of Resources</i>	<u>65,661,889</u>	<u>138,696,647</u>	<u>(73,034,758)</u>	<u>13,442</u>	<u>886,046</u>	<u>(872,604)</u>
<b>Net Position</b>						
Net Investment in Capital Assets	90,238,304	89,318,813	919,491	32,893,857	30,567,419	2,326,438
Restricted	163,907,530	158,081,342	5,826,188	-	-	-
Unrestricted	(23,297,137)	(25,142,342)	1,845,205	9,681,162	10,649,973	(968,811)
<i>Total Net Position</i>	<u>\$ 230,848,697</u>	<u>\$ 222,257,813</u>	<u>\$ 8,590,884</u>	<u>\$ 42,575,019</u>	<u>\$ 41,217,392</u>	<u>\$ 1,357,627</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2023, and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* also significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting 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.

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The County's net investment in capital assets, totaling \$123.1 million, represents capital assets less accumulated depreciation/amortization and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position of \$163.9 million represents resources that are subject to external restrictions on how they may be used.

In governmental activities, cash and cash equivalents decreased significantly as a result of loaning the Lorain County Port Authority \$13.9 million for the purchase of the former Midway Mall property coupled with the timing of grant expenditures and reimbursements. This decrease was offset by increases in intergovernmental and loans receivable. Current liabilities decreased primarily as a result of unearned revenue decreasing as the County began utilizing the American Rescue Plan funding. Property tax receivable and deferred inflows related to property taxes increased from an additional 0.5 mill five-year levy for its 911 operations which is expected to generate \$4.5 million in additional property tax.

Current assets in business-type activities increased when compared to prior year. There was a significant increase in cash which was mostly offset by a decrease in special assessment receivable as the County collected outstanding special assessments. The sewer fund also paid a significant advance back to the general fund with note proceeds it received in 2023, which had minimal effect on cash, but impacted internal balances which shows up as an increase to current and other assets on the Statement of Net Position. The increase in capital assets is from multiple sewer projects and improvement to the airport taxiway. The County generally can only use the net position to finance continuing sewer, airport and transit operations.

The fluctuations in pension and OPEB accruals was primarily caused by market conditions of investments. OPERS experienced a net loss from investing activity during the most current measurement period (which is a year in arrears) while in the prior measurement period, investing activity resulted in a gain. This was the most significant contributing factor to the increase in unfunded liability and caused the OPERS' net OPEB asset to revert to a net OPEB liability for 2023. These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which remained relatively constant from prior year. Pension and OPEB accruals related to STRS had a trivial impact on the County's financial statements.

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In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2023 to fiscal year 2022 follows:

**Changes in Net Position**

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022	Change
<b>Revenues</b>						
<i>Program Revenues</i>						
Charges for Services	\$ 29,412,482	\$ 31,649,056	\$ (2,236,574)	\$ 4,600,785	\$ 8,138,311	\$ (3,537,526)
Operating Grants	90,344,584	77,254,531	13,090,053	3,989,469	1,511,908	2,477,561
Capital Grants	7,078,645	5,486,809	1,591,836	161,953	1,573,253	(1,411,300)
<i>Total Program Revenues</i>	<u>126,835,711</u>	<u>114,390,396</u>	<u>12,445,315</u>	<u>8,752,207</u>	<u>11,223,472</u>	<u>(2,471,265)</u>
<b>General Revenues</b>						
Property and Other Local Taxes	61,354,904	59,024,514	2,330,390	-	-	-
Sales Tax	41,334,012	43,499,410	(2,165,398)	-	-	-
Grants & Entitlements	11,294,575	10,643,300	651,275	-	-	-
Grants & Entitlements - ARPA	20,779,044	20,303,466	475,578	-	-	-
Other Income	22,397,036	(3,027,479)	25,424,515	1,189,030	1,539,844	(350,814)
<i>Total General Revenues</i>	<u>157,159,571</u>	<u>130,443,211</u>	<u>26,716,360</u>	<u>1,189,030</u>	<u>1,539,844</u>	<u>(350,814)</u>
<i>Total Revenues</i>	<u>283,995,282</u>	<u>244,833,607</u>	<u>39,161,675</u>	<u>9,941,237</u>	<u>12,763,316</u>	<u>(2,822,079)</u>
<b>Program Expenses</b>						
<i>General Government</i>						
Legislative and Executive	52,171,690	51,803,344	368,346	-	-	-
Judicial	29,667,626	16,674,879	12,992,747	-	-	-
Public Safety	42,863,520	29,774,320	13,089,200	-	-	-
Public Works	15,463,863	13,589,592	1,874,271	-	-	-
Health	24,730,911	24,139,936	590,975	-	-	-
Human Services	105,033,804	76,226,555	28,807,249	-	-	-
Economic Development and Assistance	1,530,501	682,987	847,514	-	-	-
Intergovernmental	1,238	-	1,238	-	-	-
Interest Expense	1,881,632	1,795,871	85,761	-	-	-
<i>Enterprise Operations</i>						
Sewer System	-	-	-	6,089,100	7,268,005	(1,178,905)
Lorain County Regional Airport	-	-	-	1,024,923	1,014,474	10,449
Lorain County Transit	-	-	-	3,529,200	2,051,926	1,477,274
<i>Total Program Expenses</i>	<u>273,344,785</u>	<u>214,687,484</u>	<u>58,657,301</u>	<u>10,643,223</u>	<u>10,334,405</u>	<u>308,818</u>
<i>Increase (Decrease) in Net Position</i>	10,650,497	30,146,123	(19,495,626)	(701,986)	2,428,911	(3,130,897)
Transfers	(2,059,613)	(2,437,202)	377,589	2,059,613	2,437,202	(377,589)
<i>Change in Net Position</i>	8,590,884	27,708,921	(19,118,037)	1,357,627	4,866,113	(3,508,486)
<i>Net Position Beginning of Year, Restated</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>
<i>Net Position End of Year</i>	<u>\$ 230,848,697</u>	<u>\$ 222,257,813</u>	<u>\$ 8,590,884</u>	<u>\$ 42,575,019</u>	<u>\$ 41,217,392</u>	<u>\$ 1,357,627</u>

Program revenues in governmental activities increased significantly primarily from increase in operating grants from federal and state money received by Job & Family Services, Children Services and LCDD; there was also an increase in state grants received in the Intensive Supervision fund due to the timing of their grants' two-year cycle. The increase in other income is reflective of the earnings on investments due to realizing higher interest rates on investments.

There were many increases across program expenses due to pension and OPEB-related expense allocations as previously discussed. Program expenses for human services has increased significantly due to LCDD's and Children Services' increased spending to meet the growing needs of the County residents. While this increased expenditure emphasizes our commitment to supporting those in need, the increase in grant fund has not been sufficient to support these increased expenditures. Public Safety expenses increased due to the timing of Intensive Supervision grants' two-year cycle.



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Program revenues in business-type activities decreased from the prior year. The majority of this decrease is from decreases in charges for services and capital grants that was only partially offset by an increase in operating grants. Charges for Services decreased due to a decrease in special assessments received, and Operating Grants increased due to a increase in federal funding received by Lorain County Transit. Program expenses decreased in the Sewer System fund due to a decrease in contractual services. Transit expenses increased due to an increase in contractual services for bus services provided throughout Lorain County.

**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	12/31/2023	12/31/2022	Change
General	\$ 57,853,537	\$ 42,021,549	\$ 15,831,988
Job & Family Services	4,440,228	4,741,685	(301,457)
Children Services	14,840,609	17,807,362	(2,966,753)
MHARS	20,475,389	19,173,900	1,301,489
LCBDD	26,925,278	24,356,829	2,568,449
American Rescue Plan	-	-	-
Construction Projects	20,512,849	19,348,278	1,164,571

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 \$31,864,012, while total fund balance is \$57,853,537. 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 46% of total General fund expenditures plus other financing uses, while total fund balance represents 84% of that same amount.

The fund balance of the General fund increased during the year. Revenues were almost \$20 million higher than last year with the majority of that increase due to interest revenue due to higher interest rates on investments. Expenditures were higher than the prior year primarily due to capital outlay for equipment and other capital purchases.

Job & Family Services fund balance decreased primarily due to an increase in expenditures. Children Services fund balance decreased due to an increase in personnel costs, indirect cost expenditures and childcare-related contractual service expenditures. MHARS fund balance increased slightly from normal operations. LCBDD fund balance increased primarily due to additional intergovernmental revenue and timing of services provided. American Rescue Plan fund balance remains at zero as any unspent grant funding is reported as unearned revenue.

Construction Projects fund balance increased primarily due to proceeds of a bond anticipation note with a partially 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 compared to the original budgeted revenues as operations progressed and the County had more data to generate a budget. The amendments to the budget included increasing sales tax revenues to keep budget in line with actual receipts since the County received more sales tax than expected at the beginning of the year. Interest income budgets increased to keep up with the rising interest rate environment of 2023. Final total budgeted expenditures increased compared to the original budgeted expenditures to correlate with the projected increases in receipts and rise of expenditures in this inflationary environment.

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**Capital Assets**

The County's investment in capital assets for its government-wide activities as of December 31, 2023, amounts to \$197,254,606 (net of accumulated depreciation/amortization). 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	
	2023	2022	2023	2022	2023	2022
Land	\$ 5,387,817	\$ 5,473,425	\$ 4,630,231	\$ 4,630,231	\$ 10,018,048	\$ 10,103,656
Construction in Progress	10,562,258	7,226,189	1,286,887	1,501,028	11,849,145	8,727,217
Buildings and Improvements	82,400,268	84,213,802	7,240,620	7,801,085	89,640,888	92,014,887
Vehicles	7,255,742	7,209,672	540,394	656,067	7,796,136	7,865,739
Machinery and Equipment	6,017,987	5,426,711	398,873	394,014	6,416,860	5,820,725
Furniture & Fixtures	257,647	272,132	-	-	257,647	272,132
Intangibles	1,724,480	1,926,369	-	-	1,724,480	1,926,369
Infrastructure	32,372,423	31,880,197	-	-	32,372,423	31,880,197
Intangible Right-to-Use Building	678,999	-	-	-	678,999	-
Sewer Plants	-	-	5,355,027	5,553,262	5,355,027	5,553,262
Sewer Lines	-	-	25,964,949	22,663,986	25,964,949	22,663,986
Water Lines	-	-	5,180,004	4,250,258	5,180,004	4,250,258
<i>Total</i>	<u>\$ 146,657,621</u>	<u>\$ 143,628,497</u>	<u>\$ 50,596,985</u>	<u>\$ 47,449,931</u>	<u>\$ 197,254,606</u>	<u>\$ 191,078,428</u>

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

Completed Projects

- Telecommunications Improvements
- Board of Elections Renovations
- Administration Building Elevator Modernization
- Administration Building Security Upgrades
- Middle Ridge Sewer Project
- Broadway Watermain & Resurfacing
- Boone Road Turn Lanes Project
- Oberlin Road Sewer Project

Ongoing Projects

- Public Safety Communications System
- Quarry Road Sanitary Sewer Extension
- 911 CAD System Project
- 911 System Improvements
- Sandstone Ridge Project
- Airport Taxiway Rehabilitation and Lighting Project

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

**Lorain County, Ohio**  
**Management’s Discussion and Analysis**  
**For the Year Ended December 31, 2023**  
*Unaudited*

**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 2023, however Moody’s had assigned an “Aa2” bond rating to the County in 2020 and reaffirmed the County’s rating in 2023 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.

The following table illustrates the County’s debt obligation as of December 31, 2023.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Bond Anticipation Notes	\$ 12,055,000	\$ 6,030,000	\$ 8,830,000	\$ 4,520,000	\$ 20,885,000	\$ 10,550,000
General Obligation Bonds	39,845,000	42,815,000	8,070,000	8,555,000	47,915,000	51,370,000
Sales Tax Receipts Bonds	3,800,000	4,205,000	-	-	3,800,000	4,205,000
OWDA Loans	-	-	3,751,866	3,886,491	3,751,866	3,886,491
OPWC Loan	273,090	324,978	23,797	28,124	296,887	353,102
SIB Loan	-	30,401	-	-	-	30,401
Lease Payable - Building	678,540	-	-	-	678,540	-
<i>Total</i>	<u>\$ 56,651,630</u>	<u>\$ 53,405,379</u>	<u>\$ 20,675,663</u>	<u>\$ 16,989,615</u>	<u>\$ 77,327,293</u>	<u>\$ 70,394,994</u>

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

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

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**Lorain County, Ohio**  
*Statement of Net Position*  
December 31, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 218,413,203	\$ 9,810,479	\$ 228,223,682	\$ -
Cash with Fiscal Agent	199,982	-	199,982	-
Cash and Cash Equivalents in Segregated Accounts	1,261,200	38,279	1,299,479	11,346,970
Bond Fund Program Reserves	-	-	-	10,242
Accounts Receivable	2,881,638	142,354	3,023,992	3,056,321
Accrued Interest Receivable	1,200,134	-	1,200,134	-
Property and Other Local Taxes Receivable	67,018,001	-	67,018,001	-
Sales Taxes Receivable	10,628,349	-	10,628,349	-
Special Assessments Receivable	26,960	8,755,379	8,782,339	-
Intergovernmental Receivable	33,016,671	903,834	33,920,505	-
Local Government Receivable	6,152,782	-	6,152,782	-
Notes Receivable	354,178	-	354,178	-
Loans Receivable	13,900,000	-	13,900,000	-
Internal Balances	5,364,123	(5,364,123)	-	-
Due from External Parties	105,620	-	105,620	-
Due from Component Unit	390,755	-	390,755	-
Materials and Supplies Inventory	1,612,463	22,939	1,635,402	250
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	4,631,359
Bond Fund Program Reserves	-	-	-	2,765,430
Due from Other Entities	-	-	-	3,066,827
Non-Depreciable Capital Assets	15,950,075	5,917,118	21,867,193	544,543
Depreciable Capital Assets, Net	130,707,546	44,679,867	175,387,413	16,515,874
Net OPEB Asset	258,554	-	258,554	-
<b>Total Assets</b>	<b>509,442,234</b>	<b>64,906,126</b>	<b>574,348,360</b>	<b>41,938,816</b>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	124,763	710,059	834,822	-
Pension	73,181,903	806,911	73,988,814	1,255,838
OPEB	10,922,127	121,046	11,043,173	129,272
<b>Total Deferred Outflows of Resources</b>	<b>84,228,793</b>	<b>1,638,016</b>	<b>85,866,809</b>	<b>1,385,110</b>
<b>Liabilities</b>				
Accounts Payable	7,385,670	911,644	8,297,314	1,759,136
Accrued Wages and Benefits	4,013,560	34,972	4,048,532	-
Contracts Payable	580,559	52,018	632,577	-
Retainage Payable	218,467	59,059	277,526	-
Intergovernmental Payable	2,277,706	52,915	2,330,621	-
Payroll Withholding Payable	896,670	-	896,670	-
Accrued Interest Payable	-	-	-	63,654
Claims Payable	4,527,202	-	4,527,202	-
Unearned Revenue	18,134,951	-	18,134,951	-
Notes Payable	1,100,000	2,010,000	3,110,000	-
Long-Term Liabilities:				
Due Within One Year	15,767,541	7,482,752	23,250,293	231,538
Due In More Than One Year:				
Net Pension Liability	178,442,166	1,952,853	180,395,019	1,954,369
Net OPEB Liability	3,664,470	40,757	3,705,227	38,846
Other Amounts Due in More Than One Year	60,151,479	11,358,711	71,510,190	20,643,097
<b>Total Liabilities</b>	<b>297,160,441</b>	<b>23,955,681</b>	<b>321,116,122</b>	<b>24,690,640</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	63,972,698	-	63,972,698	-
Payments in Lieu of Taxes	-	-	-	-
Deferred Charges on Refunding	-	-	-	-
Leases	-	-	-	680,205
Pension	230,805	-	230,805	1,790,000
OPEB	1,458,386	13,442	1,471,828	12,812
<b>Total Deferred Inflows of Resources</b>	<b>65,661,889</b>	<b>13,442</b>	<b>65,675,331</b>	<b>2,483,017</b>
<b>Net Position</b>				
Net Investment in Capital Assets	90,238,304	32,893,857	123,132,161	16,753,836
Restricted for:				
Judicial Programs and Services	6,226,594	-	6,226,594	-
Public Safety Programs and Services	12,473,937	-	12,473,937	-
Health Programs and Services	62,384,793	-	62,384,793	-
Human Service Programs and Services	28,148,129	-	28,148,129	573,502
Bond Fund Program Reserves	-	-	-	2,775,672
Community and Economic Development and Assistance	599,646	-	599,646	111,500
Real Estate Assessment	9,595,321	-	9,595,321	-
Highways, Streets, Roads and Bridges	7,165,792	-	7,165,792	-
Capital Projects	27,831,941	-	27,831,941	-
Debt Service	2,700,141	-	2,700,141	-
Other Governmental Purposes	6,781,236	-	6,781,236	-
Unrestricted	(23,297,137)	9,681,162	(13,615,975)	(4,064,241)
<b>Total Net Position</b>	<b>\$ 230,848,697</b>	<b>\$ 42,575,019</b>	<b>\$ 273,423,716</b>	<b>\$ 16,150,269</b>

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, 2023

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 52,171,690	\$ 15,014,676	\$ 107,541	\$ -
Judicial	29,667,626	6,382,948	343,362	-
Public Safety	42,863,520	3,392,227	8,122,148	-
Public Works	15,463,863	931,021	9,574,222	7,078,645
Health	24,730,911	2,815,411	11,140,291	-
Human Services	105,033,804	876,199	59,809,156	-
Economic Development and Assistance	1,530,501	-	1,247,864	-
Intergovernmental	1,238	-	-	-
Interest Expense	1,881,632	-	-	-
<i>Total Governmental Activities</i>	<u>273,344,785</u>	<u>29,412,482</u>	<u>90,344,584</u>	<u>7,078,645</u>
<b>Business-Type Activities</b>				
Sewer System	6,089,100	4,028,392	-	161,953
Lorain County Regional Airport	1,024,923	60,389	1,428,373	-
Lorain County Transit	3,529,200	512,004	2,561,096	-
<i>Total Business-Type Activities</i>	<u>10,643,223</u>	<u>4,600,785</u>	<u>3,989,469</u>	<u>161,953</u>
<i>Total Primary Government</i>	<u>\$ 283,988,008</u>	<u>\$ 34,013,267</u>	<u>\$ 94,334,053</u>	<u>\$ 7,240,598</u>
<b>Component Unit</b>				
Lorain County Port Authority	\$ 5,405,052	\$ 569,462	\$ 1,394,716	\$ -
Murray Ridge Production Center, Inc.	1,147,003	1,237,656	-	-
Lorain County Visitor's Bureau, Inc.	464,025	-	-	-
<i>Total Component Units</i>	<u>\$ 7,016,080</u>	<u>\$ 1,807,118</u>	<u>\$ 1,394,716</u>	<u>\$ -</u>
<i>Total</i>	<u>\$ 291,004,088</u>	<u>\$ 35,820,385</u>	<u>\$ 95,728,769</u>	<u>\$ 7,240,598</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  
Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

*Change in Net Position*

*Net Position Beginning of Year, Restated*

*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
\$ (37,049,473)	\$ -	\$ (37,049,473)	\$ -
(22,941,316)	-	(22,941,316)	-
(31,349,145)	-	(31,349,145)	-
2,120,025	-	2,120,025	-
(10,775,209)	-	(10,775,209)	-
(44,348,449)	-	(44,348,449)	-
(282,637)	-	(282,637)	-
(1,238)	-	(1,238)	-
<u>(1,881,632)</u>	<u>-</u>	<u>(1,881,632)</u>	<u>-</u>
<u>(146,509,074)</u>	<u>-</u>	<u>(146,509,074)</u>	<u>-</u>
-	(1,898,755)	(1,898,755)	-
-	463,839	463,839	-
-	<u>(456,100)</u>	<u>(456,100)</u>	<u>-</u>
-	<u>(1,891,016)</u>	<u>(1,891,016)</u>	<u>-</u>
<u>(146,509,074)</u>	<u>(1,891,016)</u>	<u>(148,400,090)</u>	<u>-</u>
-	-	-	(3,440,874)
-	-	-	90,653
-	-	-	<u>(464,025)</u>
-	-	-	<u>(3,814,246)</u>
<u>(146,509,074)</u>	<u>(1,891,016)</u>	<u>(148,400,090)</u>	<u>(3,814,246)</u>
61,354,904	-	61,354,904	-
41,334,012	-	41,334,012	-
-	-	-	916,525
11,294,575	-	11,294,575	1,452,852
20,779,044	-	20,779,044	-
12,987,503	-	12,987,503	256,923
<u>9,409,533</u>	<u>1,189,030</u>	<u>10,598,563</u>	<u>120,709</u>
157,159,571	1,189,030	158,348,601	2,747,009
<u>(2,059,613)</u>	<u>2,059,613</u>	<u>-</u>	<u>-</u>
<u>155,099,958</u>	<u>3,248,643</u>	<u>158,348,601</u>	<u>2,747,009</u>
8,590,884	1,357,627	9,948,511	(1,067,237)
<u>222,257,813</u>	<u>41,217,392</u>	<u>263,475,205</u>	<u>17,217,506</u>
<u>\$ 230,848,697</u>	<u>\$ 42,575,019</u>	<u>\$ 273,423,716</u>	<u>\$ 16,150,269</u>

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

**Lorain County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2023*

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 25,327,172	\$ 2,800,638	\$ 15,332,421	\$ 21,562,223
Cash with Fiscal Agent	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	40,054	-	98,298	505
Accounts Receivable	1,053,633	-	-	22,541
Accrued Interest Receivable	1,189,656	-	-	-
Property and Other Local Taxes Receivable	9,875,071	-	11,749,459	11,394,165
Sales Taxes Receivable	7,088,109	-	-	-
Special Assessments Receivable	-	-	-	-
Intergovernmental Receivable	1,249,393	2,875,533	6,012,715	3,750,183
Local Government Receivable	1,847,872	-	-	-
Loans Receivable	13,900,000	-	-	-
Notes Receivable	-	-	-	-
Due from External Parties	105,620	-	-	-
Due from Other Funds	3,201,618	383,911	-	-
Due from Component Unit	390,755	-	-	-
Advances to Other Funds	12,695,338	-	-	-
Materials and Supplies Inventory	-	50,169	5,272	-
<i>Total Assets</i>	<u>\$ 77,964,291</u>	<u>\$ 6,110,251</u>	<u>\$ 33,198,165</u>	<u>\$ 36,729,617</u>
<b>Liabilities</b>				
Accounts Payable	1,880,275	597,564	1,168,100	1,658,935
Accrued Wages and Benefits	1,410,460	306,985	412,832	54,616
Contracts Payable	580,559	-	-	-
Retainage Payable	208,927	-	-	-
Payroll Withholdings Payable	896,670	-	-	-
Intergovernmental Payable	642,415	137,135	183,185	22,488
Due to Other Funds	103,226	581,804	565,313	18,488
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>5,722,532</u>	<u>1,623,488</u>	<u>2,329,430</u>	<u>1,754,527</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	9,434,377	-	11,225,117	10,885,679
Unavailable Revenue	4,953,845	46,535	4,803,009	3,614,022
<i>Total Deferred Inflows of Resources</i>	<u>14,388,222</u>	<u>46,535</u>	<u>16,028,126</u>	<u>14,499,701</u>
<b>Fund Balances</b>				
Nonspendable	15,635,355	50,169	5,272	-
Restricted	-	4,390,059	14,835,337	20,475,389
Committed	-	-	-	-
Assigned	10,354,170	-	-	-
Unassigned	31,864,012	-	-	-
<i>Total Fund Balance</i>	<u>57,853,537</u>	<u>4,440,228</u>	<u>14,840,609</u>	<u>20,475,389</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 77,964,291</u>	<u>\$ 6,110,251</u>	<u>\$ 33,198,165</u>	<u>\$ 36,729,617</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
\$ 25,789,289	\$ 18,392,541	\$ 27,012,278	\$ 57,610,653	\$ 193,827,215
-	-	-	199,982	199,982
-	-	-	1,122,343	1,261,200
78,062	-	-	777,443	1,931,679
-	-	-	10,478	1,200,134
21,767,967	-	-	12,231,339	67,018,001
-	-	-	3,540,240	10,628,349
-	-	-	26,960	26,960
5,717,063	-	5,275,530	8,136,254	33,016,671
-	-	-	4,304,910	6,152,782
-	-	-	-	13,900,000
-	-	-	354,178	354,178
-	-	-	-	105,620
-	-	-	110,490	3,696,019
-	-	-	-	390,755
-	-	-	144,784	12,840,122
339,585	-	-	1,217,437	1,612,463
<u>\$ 53,691,966</u>	<u>\$ 18,392,541</u>	<u>\$ 32,287,808</u>	<u>\$ 89,787,491</u>	<u>\$ 348,162,130</u>
504,647	257,590	199,076	1,048,709	7,314,896
641,425	-	-	1,177,468	4,003,786
-	-	-	-	580,559
-	-	9,540	-	218,467
-	-	-	-	896,670
629,342	-	-	659,036	2,273,601
7,728	-	-	1,805,789	3,082,348
-	-	6,290,813	1,696,615	7,987,428
-	18,134,951	-	-	18,134,951
-	-	-	1,100,000	1,100,000
<u>1,783,142</u>	<u>18,392,541</u>	<u>6,499,429</u>	<u>7,487,617</u>	<u>45,592,706</u>
20,796,530	-	-	11,630,995	63,972,698
4,187,016	-	5,275,530	11,192,300	34,072,257
<u>24,983,546</u>	<u>-</u>	<u>5,275,530</u>	<u>22,823,295</u>	<u>98,044,955</u>
339,585	-	-	1,217,437	17,247,818
26,585,693	-	20,512,849	58,961,617	145,760,944
-	-	-	25,167	25,167
-	-	-	-	10,354,170
-	-	-	(727,642)	31,136,370
<u>26,925,278</u>	<u>-</u>	<u>20,512,849</u>	<u>59,476,579</u>	<u>204,524,469</u>
<u>\$ 53,691,966</u>	<u>\$ 18,392,541</u>	<u>\$ 32,287,808</u>	<u>\$ 89,787,491</u>	<u>\$ 348,162,130</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, 2023*

<b>Total Governmental Fund Balances</b>		\$ 204,524,469
<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.		146,657,621
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 2,988,259	
Special Assessments	26,960	
Intergovernmental	31,057,038	34,072,257
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.		20,821,850
Unamortized loss on refunding represents deferred outflows, which do not use current financial resources and, therefore, are not reported in the funds.		124,763
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 Pension Asset	258,554	
Deferred Outflows - Pension	73,181,903	
Deferred Outflows - OPEB	10,922,127	
Net Pension Liability	(178,442,166)	
Net OPEB Liability	(3,664,470)	
Deferred Inflows - Pension	(230,805)	
Deferred Inflows - OPEB	(1,458,386)	(99,433,243)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(39,845,000)	
OPWC Loans	(273,090)	
Sales Tax Receipt Bond	(3,800,000)	
Bond Anticipation Notes	(10,955,000)	
Unamortized Bond Premium	(507,832)	
Lease	(678,540)	
Compensated Absences	(19,859,558)	(75,919,020)
<i>Net Position of Governmental Activities</i>		<b>\$ 230,848,697</b>

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

**Lorain County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*Governmental Funds*  
*For the Year Ended December 31, 2023*

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 9,467,549	\$ -	\$ 10,592,260	\$ 11,043,744
Sales Tax	27,506,564	-	-	-
Charges for Services	5,254,717	-	-	-
Licenses, Permits and Fees	12,145,011	-	-	-
Fines and Forfeitures	770,738	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	12,004,255	15,799,794	14,106,001	10,546,619
Interest	13,023,503	-	-	-
Miscellaneous	4,927,418	691,579	14,174	1,745,148
<i>Total Revenues</i>	<u>85,099,755</u>	<u>16,491,373</u>	<u>24,712,435</u>	<u>23,335,511</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	31,132,707	-	-	-
Judicial Systems	20,862,543	-	-	-
Public Safety	5,098,990	-	-	-
Public Works	88,120	-	-	-
Health	819	-	-	22,034,022
Human Services	3,406,196	17,851,970	28,357,297	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	1,238	-	-	-
Capital Outlay	4,223,631	-	-	-
Debt Service:				
Principal Retirement	-	-	1,665	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>64,814,244</u>	<u>17,851,970</u>	<u>28,358,962</u>	<u>22,034,022</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,285,511</u>	<u>(1,360,597)</u>	<u>(3,646,527)</u>	<u>1,301,489</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of Bond Anticipation Notes	-	-	-	-
Inception of Lease	-	-	680,205	-
Transfers In	-	1,028,151	-	-
Transfers Out	(4,453,523)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(4,453,523)</u>	<u>1,028,151</u>	<u>680,205</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	15,831,988	(332,446)	(2,966,322)	1,301,489
<i>Fund Balances Beginning of Year</i>	42,021,549	4,741,685	17,807,362	19,173,900
<i>Increase (Decrease) in Consumable Inventory</i>	-	30,989	(431)	-
<i>Fund Balances End of Year</i>	<u>\$ 57,853,537</u>	<u>\$ 4,440,228</u>	<u>\$ 14,840,609</u>	<u>\$ 20,475,389</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
\$ 21,122,290	\$ -	\$ -	\$ 8,860,590	\$ 61,086,433
-	-	-	13,745,068	41,251,632
991,334	-	-	8,648,554	14,894,605
-	-	-	5,481,462	17,626,473
-	-	-	868,722	1,639,460
-	-	-	18,626	18,626
14,990,866	20,779,044	3,496,778	30,904,415	122,627,772
-	-	-	122,071	13,145,574
149,559	-	-	3,373,636	10,901,514
<u>37,254,049</u>	<u>20,779,044</u>	<u>3,496,778</u>	<u>72,023,144</u>	<u>283,192,089</u>
-	20,779,044	153,582	6,401,232	58,466,565
-	-	-	1,008,087	21,870,630
-	-	-	30,759,618	35,858,608
-	-	-	10,983,359	11,071,479
-	-	-	3,891,555	25,926,396
34,742,673	-	-	20,625,930	104,984,066
-	-	-	1,513,968	1,513,968
-	-	-	-	1,238
-	-	10,128,625	-	14,352,256
-	-	-	7,492,289	7,493,954
-	-	-	1,962,680	1,962,680
<u>34,742,673</u>	<u>20,779,044</u>	<u>10,282,207</u>	<u>84,638,718</u>	<u>283,501,840</u>
2,511,376	-	(6,785,429)	(12,615,574)	(309,751)
-	-	6,950,000	4,005,000	10,955,000
-	-	-	-	680,205
-	-	1,400,000	5,702,571	8,130,722
-	-	(400,000)	(1,973,199)	(6,826,722)
-	-	7,950,000	7,734,372	12,939,205
2,511,376	-	1,164,571	(4,881,202)	12,629,454
24,356,829	-	19,348,278	64,080,107	191,529,710
57,073	-	-	277,674	365,305
<u>\$ 26,925,278</u>	<u>\$ -</u>	<u>\$ 20,512,849</u>	<u>\$ 59,476,579</u>	<u>\$ 204,524,469</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, 2023*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 12,629,454
<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	\$ 9,672,702	
Current Year Depreciation/Amortization	<u>(5,952,671)</u>	3,720,031
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.		
		(690,907)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	268,471	
Special Assessments	(9,723)	
Intergovernmental	<u>7,069,197</u>	7,327,945
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		365,305
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	2,970,000	
OPWC Loans	51,888	
Sales Tax Receipt Bond	405,000	
SIB Loan	30,401	
Bond Anticipation Notes	4,035,000	
Lease	<u>1,665</u>	7,493,954
Debt proceeds issued and inception of lease in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Inception of Lease	(680,205)	
Bond Anticipation Notes	<u>(10,955,000)</u>	(11,635,205)
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		13,379,749
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	(26,820,016)	
OPEB	<u>6,740,078</u>	(20,079,938)
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.		
		(4,875,267)
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>907,880</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 8,590,884</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, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>						
Property Taxes	\$ 9,031,561	\$ 9,753,311	\$ 9,753,311	\$ -	\$ 9,753,311	\$ -
Sales Tax	24,000,000	27,388,385	27,388,385	-	27,388,385	-
Charges for Services	3,994,873	3,793,403	3,835,230	-	3,835,230	41,827
Licenses, Permits and Fees	11,297,930	11,699,429	11,864,340	-	11,864,340	164,911
Fines and Forfeitures	680,000	754,435	761,962	-	761,962	7,527
Intergovernmental Revenue	15,754,367	13,106,341	13,113,250	-	13,113,250	6,909
Interest Income	1,600,516	5,729,375	5,848,966	-	5,848,966	119,591
Miscellaneous Revenue	1,415,249	4,379,739	4,386,541	-	4,386,541	6,802
<b>Total Revenues</b>	<b>67,774,496</b>	<b>76,604,418</b>	<b>76,951,985</b>	<b>-</b>	<b>76,951,985</b>	<b>347,567</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	40,789,484	46,470,000	42,875,473	1,265,918	44,141,391	2,328,609
Judicial	19,949,164	22,195,451	20,740,860	318,148	21,059,008	1,136,443
Public Safety	9,163,273	5,830,748	5,200,727	180,233	5,380,960	449,788
Public Works	80,900	88,400	88,311	-	88,311	89
Health	4,000	4,000	819	-	819	3,181
Human Services	4,188,322	4,169,238	3,362,488	128,717	3,491,205	678,033
Capital Outlay	233,377	6,093,722	3,346,113	2,686,986	6,033,099	60,623
Intergovernmental	3,500	3,500	1,238	-	1,238	2,262
<b>Total Expenditures</b>	<b>74,412,020</b>	<b>84,855,059</b>	<b>75,616,029</b>	<b>4,580,002</b>	<b>80,196,031</b>	<b>4,659,028</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(6,637,524)</b>	<b>(8,250,641)</b>	<b>1,335,956</b>	<b>(4,580,002)</b>	<b>(3,244,046)</b>	<b>5,006,595</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,020,000	1,020,000	-	1,020,000	-
Transfers Out	(3,000,000)	(4,570,786)	(4,453,523)	-	(4,453,523)	117,263
Advances In	-	4,561,872	4,561,872	-	4,561,872	-
Advances Out	-	(765,538)	(765,538)	-	(765,538)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,000,000)</b>	<b>245,548</b>	<b>362,811</b>	<b>-</b>	<b>362,811</b>	<b>117,263</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,637,524)	(8,005,093)	1,698,767	<b>\$ (4,580,002)</b>	<b>\$ (2,881,235)</b>	<b>\$ 5,123,858</b>
Fund Balance at Beginning of Year	24,684,223	24,684,223	24,684,223			
<b>Fund Balance at End of Year</b>	<b>\$ 15,046,699</b>	<b>\$ 16,679,130</b>	<b>\$ 26,382,990</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Job & Family Services*  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>						
Intergovernmental Revenue	\$ 16,290,000	\$ 14,898,734	\$ 14,898,754	\$ -	\$ 14,898,754	\$ 20
Miscellaneous Revenue	880,000	394,894	395,532	-	395,532	638
<b>Total Revenues</b>	<b>17,170,000</b>	<b>15,293,628</b>	<b>15,294,286</b>	<b>-</b>	<b>15,294,286</b>	<b>658</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	7,800,000	6,843,553	6,706,588	-	6,706,588	136,965
Fringe Benefits	4,420,600	4,620,759	4,045,132	-	4,045,132	575,627
Material and Supplies	222,500	348,000	274,956	-	274,956	73,044
Equipment	58,678	300,000	149,422	145,576	294,998	5,002
Contractual Services	6,171,787	7,193,288	6,238,772	509,538	6,748,310	444,978
Capital Outlay	500	500	-	-	-	500
Fees	188,000	8,000	1,425	-	1,425	6,575
Other	47,500	75,645	64,955	772	65,727	9,918
<b>Total Expenditures</b>	<b>18,909,565</b>	<b>19,389,745</b>	<b>17,481,250</b>	<b>655,886</b>	<b>18,137,136</b>	<b>1,252,609</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,739,565)	(4,096,117)	(2,186,964)	(655,886)	(2,842,850)	1,253,267
<b>Other Financing Sources (Uses)</b>						
Transfers In	1,700,000	1,028,151	1,028,151	-	1,028,151	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(39,565)	(3,067,966)	(1,158,813)	<b>\$ (655,886)</b>	<b>\$ (1,814,699)</b>	<b>\$ 1,253,267</b>
Fund Balance at Beginning of Year	3,959,451	3,959,451	3,959,451			
<b>Fund Balance at End of Year</b>	<b>\$ 3,919,886</b>	<b>\$ 891,485</b>	<b>\$ 2,800,638</b>			

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



**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Children Services*  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>						
Property Taxes	\$ 10,070,332	\$ 10,881,647	\$ 10,881,647	\$ -	\$ 10,881,647	\$ -
Intergovernmental Revenue	10,285,332	12,787,068	12,788,362	-	12,788,362	1,294
Miscellaneous Revenue	100,000	47,174	47,174	-	47,174	-
<b>Total Revenues</b>	<b>20,455,664</b>	<b>23,715,889</b>	<b>23,717,183</b>	<b>-</b>	<b>23,717,183</b>	<b>1,294</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	10,760,151	11,056,838	11,054,936	-	11,054,936	1,902
Fringe Benefits	5,104,106	4,736,035	4,537,660	-	4,537,660	198,375
Material and Supplies	216,326	279,650	263,217	-	263,217	16,433
Equipment	62,980	38,971	5,188	32,980	38,168	803
Contractual Services	7,848,417	11,731,802	11,433,070	175,384	11,608,454	123,348
Fees	580,300	533,571	533,290	-	533,290	281
Other	474,839	517,491	495,803	13,170	508,973	8,518
<b>Total Expenditures</b>	<b>25,047,119</b>	<b>28,894,358</b>	<b>28,323,164</b>	<b>221,534</b>	<b>28,544,698</b>	<b>349,660</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,591,455)	(5,178,469)	(4,605,981)	<b>\$ (221,534)</b>	<b>\$ (4,827,515)</b>	<b>\$ 350,954</b>
Fund Balance at Beginning of Year	19,654,766	19,654,766	19,654,766			
<b>Fund Balance at End of Year</b>	<b>\$ 15,063,311</b>	<b>\$ 14,476,297</b>	<b>\$ 15,048,785</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Mental Health, Addiction and Recovery Services*  
For the Year Ended December 31, 2023

	<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>
<b>Revenues</b>						
Property Taxes	\$ 10,502,019	\$ 11,374,864	\$ 11,374,864	\$ -	\$ 11,374,864	\$ -
Intergovernmental Revenue	6,772,861	10,495,241	10,517,002	-	10,517,002	21,761
Miscellaneous Revenue	960,169	1,969,337	1,969,337	-	1,969,337	-
<b>Total Revenues</b>	<b>18,235,049</b>	<b>23,839,442</b>	<b>23,861,203</b>	<b>-</b>	<b>23,861,203</b>	<b>21,761</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	1,439,000	1,427,172	1,420,455	-	1,420,455	6,717
Fringe Benefits	628,100	639,928	537,709	-	537,709	102,219
Material and Supplies	45,500	151,785	124,931	-	124,931	26,854
Equipment	17,000	32,000	26,807	-	26,807	5,193
Contractual Services	18,839,279	21,815,227	17,302,019	172,744	17,474,763	4,340,464
Capital Outlay	2,050,960	1,512,374	917,963	-	917,963	594,411
Other	1,683,807	2,155,663	1,451,354	-	1,451,354	704,309
<b>Total Expenditures</b>	<b>24,703,646</b>	<b>27,734,149</b>	<b>21,781,238</b>	<b>172,744</b>	<b>21,953,982</b>	<b>5,780,167</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,597)	(3,894,707)	2,079,965	<b>\$ (172,744)</b>	<b>\$ 1,907,221</b>	<b>\$ 5,801,928</b>
Fund Balance at Beginning of Year	19,207,199	19,207,199	19,207,199			
<b>Fund Balance at End of Year</b>	<b>\$ 12,738,602</b>	<b>\$ 15,312,492</b>	<b>\$ 21,287,164</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*LCBDD*  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>						
Property Taxes	\$ 20,087,050	\$ 21,754,960	\$ 21,754,960	\$ -	\$ 21,754,960	\$ -
Charges for Services	560,000	991,334	991,334	-	991,334	-
Licenses, Permits and Fees	-	1,850	1,850	-	1,850	-
Intergovernmental Revenue	12,010,887	12,873,376	12,873,376	-	12,873,376	-
Miscellaneous Revenue	940,800	202,314	202,314	-	202,314	-
<b>Total Revenues</b>	<b>33,598,737</b>	<b>35,823,834</b>	<b>35,823,834</b>	<b>-</b>	<b>35,823,834</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	17,800,000	17,775,000	16,310,628	-	16,310,628	1,464,372
Fringe Benefits	8,820,500	8,845,500	7,512,495	-	7,512,495	1,333,005
Material and Supplies	677,809	756,599	630,165	29,466	659,631	96,968
Equipment	184,862	232,801	126,573	-	126,573	106,228
Contractual Services	6,697,978	6,874,952	5,251,618	1,083,623	6,335,241	539,711
Capital Outlay	50,000	80,000	74,673	-	74,673	5,327
Fees	142,000	172,000	120,309	27,031	147,340	24,660
Other	5,357,957	5,021,566	4,442,411	207,591	4,650,002	371,564
<b>Total Expenditures</b>	<b>39,731,106</b>	<b>39,758,418</b>	<b>34,468,872</b>	<b>1,347,711</b>	<b>35,816,583</b>	<b>3,941,835</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,132,369)	(3,934,584)	1,354,962	<u>\$ (1,347,711)</u>	<u>\$ 7,251</u>	<u>\$ 3,941,835</u>
Fund Balance at Beginning of Year	23,908,840	23,908,840	23,908,840			
<b>Fund Balance at End of Year</b>	<b>\$ 17,776,471</b>	<b>\$ 19,974,256</b>	<b>\$ 25,263,802</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*American Rescue Plan*  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ 254,918	\$ 254,918	\$ -	\$ 254,918	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>254,918</b>	<b>254,918</b>	<b>-</b>	<b>254,918</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	4,313,130	4,313,130	-	4,313,130	-
Fringe Benefits	-	7,191,617	7,191,617	-	7,191,617	-
Material and Supplies	-	11,000	-	2,230	2,230	8,770
Equipment	1,142,032	5,308,619	3,294,829	1,927,550	5,222,379	86,240
Contractual Services	1,278,660	5,839,510	3,018,145	787,825	3,805,970	2,033,540
Capital Outlay	672,220	672,220	468,620	203,600	672,220	-
Other	-	3,892,493	2,783,827	-	2,783,827	1,108,666
<b>Total Expenditures</b>	<b>3,092,912</b>	<b>27,228,589</b>	<b>21,070,168</b>	<b>2,921,205</b>	<b>23,991,373</b>	<b>3,237,216</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,092,912)	(26,973,671)	(20,815,250)	<u>\$ (2,921,205)</u>	<u>\$ (23,736,455)</u>	<u>\$ 3,237,216</u>
Fund Balance at Beginning of Year	39,207,791	39,207,791	39,207,791			
<b>Fund Balance at End of Year</b>	<u><b>\$ 36,114,879</b></u>	<u><b>\$ 12,234,120</b></u>	<u><b>\$ 18,392,541</b></u>			

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

**Lorain County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2023**

	Enterprise Funds			Total	Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund		Internal Service Funds
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 7,906,859	\$ 1,738,619	\$ 165,001	\$ 9,810,479	\$ 24,585,988
Cash and Cash Equivalents in Segregated Accounts	33,830	-	4,449	38,279	-
Accounts Receivable	120,854	15,588	5,912	142,354	949,959
Intergovernmental Receivable	-	470,831	433,003	903,834	-
Special Assessments Receivable	8,755,379	-	-	8,755,379	-
Due From Other Funds	-	-	33,073	33,073	-
Materials and Supplies Inventory	22,939	-	-	22,939	-
<i>Total Current Assets</i>	<u>16,839,861</u>	<u>2,225,038</u>	<u>641,438</u>	<u>19,706,337</u>	<u>25,535,947</u>
<i>Non-Current Assets:</i>					
Non-Depreciable Capital Assets	424,816	5,492,302	-	5,917,118	-
Depreciable Capital Assets, Net	37,137,106	7,022,844	519,917	44,679,867	-
<i>Total Non-Current Assets</i>	<u>37,561,922</u>	<u>12,515,146</u>	<u>519,917</u>	<u>50,596,985</u>	<u>-</u>
<i>Total Assets</i>	<u>54,401,783</u>	<u>14,740,184</u>	<u>1,161,355</u>	<u>70,303,322</u>	<u>25,535,947</u>
<b>Deferred Outflows of Resources</b>					
Deferred Charges on Refunding	710,059	-	-	710,059	-
Pension	733,571	-	73,340	806,911	-
OPEB	110,039	-	11,007	121,046	-
<i>Total Deferred Outflows of Resources</i>	<u>1,553,669</u>	<u>-</u>	<u>84,347</u>	<u>1,638,016</u>	<u>-</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	349,232	55,257	507,155	911,644	70,774
Accrued Wages and Benefits	29,989	-	4,983	34,972	9,774
Contracts Payable	-	52,018	-	52,018	-
Retainage Payable	59,059	-	-	59,059	-
Intergovernmental Payable	50,822	-	2,093	52,915	4,105
Claims Payable	-	-	-	-	4,527,202
Compensated Absences Current	6,663	-	2,738	9,401	-
Due to Other Funds	44,502	-	500,000	544,502	102,242
OWDA Loan - Current	159,023	-	-	159,023	-
OPWC Loan - Current	4,328	-	-	4,328	-
Notes Payable	8,830,000	-	-	8,830,000	-
General Obligation Bonds - Current	490,000	-	-	490,000	-
<i>Total Current Liabilities</i>	<u>10,023,618</u>	<u>107,275</u>	<u>1,016,969</u>	<u>11,147,862</u>	<u>4,714,097</u>
<i>Long-Term Liabilities:</i>					
Advances from Other Funds	2,346,103	1,137,591	1,369,000	4,852,694	-
Compensated Absences	83,036	-	40,053	123,089	-
OWDA Loan	3,592,843	-	-	3,592,843	-
OPWC Loan	19,469	-	-	19,469	-
General Obligation Bonds	7,623,310	-	-	7,623,310	-
Net Pension Liability	1,775,321	-	177,532	1,952,853	-
Net OPEB Liability	37,052	-	3,705	40,757	-
<i>Total Long-Term Liabilities</i>	<u>15,477,134</u>	<u>1,137,591</u>	<u>1,590,290</u>	<u>18,205,015</u>	<u>-</u>
<i>Total Liabilities</i>	<u>25,500,752</u>	<u>1,244,866</u>	<u>2,607,259</u>	<u>29,352,877</u>	<u>4,714,097</u>
<b>Deferred Inflows of Resources</b>					
OPEB	12,220	-	1,222	13,442	-
<i>Total Deferred Inflows of Resources</i>	<u>12,220</u>	<u>-</u>	<u>1,222</u>	<u>13,442</u>	<u>-</u>
<b>Net Position</b>					
Net Investment in Capital Assets	19,910,812	12,463,128	519,917	32,893,857	-
Unrestricted	10,531,668	1,032,190	(1,882,696)	9,681,162	20,821,850
<i>Total Net Position</i>	<u>\$ 30,442,480</u>	<u>\$ 13,495,318</u>	<u>\$ (1,362,779)</u>	<u>\$ 42,575,019</u>	<u>\$ 20,821,850</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, 2023*

	Enterprise Funds			Total	Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund		Internal Service Funds
<b>Operating Revenues</b>					
Charges for Services	\$ 4,028,392	\$ 60,389	\$ 512,004	\$ 4,600,785	\$ 40,316,021
Miscellaneous Revenue	875,670	299,614	13,746	1,189,030	27,517
<i>Total Operating Revenues</i>	<u>4,904,062</u>	<u>360,003</u>	<u>525,750</u>	<u>5,789,815</u>	<u>40,343,538</u>
<b>Operating Expenses</b>					
Contract Services	1,545,512	419,438	3,202,944	5,167,894	2,336,909
Personal Services	821,266	-	123,727	944,993	323,633
Fringe Benefits	643,576	-	79,975	723,551	51,169
Depreciation	972,342	572,671	29,109	1,574,122	-
Claims Expense	-	-	-	-	42,501,574
Materials and Supplies	194,790	25,749	1,387	221,926	3,748
Miscellaneous	1,556,544	7,065	2,061	1,565,670	1,772
<i>Total Operating Expenses</i>	<u>5,734,030</u>	<u>1,024,923</u>	<u>3,439,203</u>	<u>10,198,156</u>	<u>45,218,805</u>
<i>Operating Income (Loss)</i>	<u>(829,968)</u>	<u>(664,920)</u>	<u>(2,913,453)</u>	<u>(4,408,341)</u>	<u>(4,875,267)</u>
<b>Non-Operating Revenues (Expenses)</b>					
Intergovernmental	-	21,952	2,561,096	2,583,048	-
Federal and State Subsidies	-	1,406,421	-	1,406,421	-
Loss on Sale of Assets	-	-	(89,997)	(89,997)	-
Interest and Fiscal Charges	(355,070)	-	-	(355,070)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(355,070)</u>	<u>1,428,373</u>	<u>2,471,099</u>	<u>3,544,402</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(1,185,038)</u>	<u>763,453</u>	<u>(442,354)</u>	<u>(863,939)</u>	<u>(4,875,267)</u>
Capital Contributions	3,525,566	-	-	3,525,566	-
Transfers In	96,000	-	-	96,000	-
Transfers Out	(1,400,000)	-	-	(1,400,000)	-
<i>Change in Net Position</i>	<u>1,036,528</u>	<u>763,453</u>	<u>(442,354)</u>	<u>1,357,627</u>	<u>(4,875,267)</u>
<i>Net Position Beginning 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>
<i>Net Position End of Year</i>	<u>\$ 30,442,480</u>	<u>\$ 13,495,318</u>	<u>\$ (1,362,779)</u>	<u>\$ 42,575,019</u>	<u>\$ 20,821,850</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, 2023

	Enterprise Funds			Total	Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund		Internal Service Funds
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$ 6,180,598	\$ 60,443	\$ 509,596	\$ 6,750,637	\$ 40,240,520
Cash Payments to Suppliers for Goods and Services	(194,637)	(25,749)	(1,387)	(221,773)	(3,748)
Cash Payments to Employees for Services and Benefits	(1,161,412)	-	(202,384)	(1,363,796)	(373,172)
Cash Payments for Contractual Services	(1,375,398)	(371,397)	(3,214,295)	(4,961,090)	(2,420,700)
Cash Payments for Claims	-	-	-	-	(43,198,657)
Other Cash Receipts	864,222	306,436	13,746	1,184,404	22,246
Other Cash Payments	(1,734,110)	(7,065)	(2,061)	(1,743,236)	(1,772)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,579,263</u>	<u>(37,332)</u>	<u>(2,896,785)</u>	<u>(354,854)</u>	<u>(5,735,283)</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Grants and Contributions	-	1,406,421	2,651,093	4,057,514	-
Advances In	-	-	500,000	500,000	-
Advances Out	-	-	(200,000)	(200,000)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>-</u>	<u>1,406,421</u>	<u>2,951,093</u>	<u>4,357,514</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition of Capital Assets	(333,790)	(899,799)	-	(1,233,589)	-
Advances Out	(2,600,000)	-	-	(2,600,000)	-
Transfers Out	(1,400,000)	-	-	(1,400,000)	-
Note Proceeds	8,830,000	-	-	8,830,000	-
Principal Payments on Debt	(5,146,500)	-	-	(5,146,500)	-
Interest Payments on Debt	(268,208)	-	-	(268,208)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(918,498)</u>	<u>(899,799)</u>	<u>-</u>	<u>(1,818,297)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>1,660,765</u>	<u>469,290</u>	<u>54,308</u>	<u>2,184,363</u>	<u>(5,735,283)</u>
<i>Cash and Cash Equivalents Beginning 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>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 7,940,689</u>	<u>\$ 1,738,619</u>	<u>\$ 169,450</u>	<u>\$ 9,848,758</u>	<u>\$ 24,585,988</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$ (829,968)	\$ (664,920)	\$ (2,913,453)	\$ (4,408,341)	\$ (4,875,267)
Adjustments:					
Depreciation	972,342	572,671	29,109	1,574,122	-
Loss on Disposal of Asset	-	-	(89,997)	(89,997)	-
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	23,481	6,876	9,627	39,984	(80,772)
Intergovernmental Receivable	-	-	105,807	105,807	-
Special Assessments	2,117,277	-	-	2,117,277	-
Due from Other Funds	-	-	(12,035)	(12,035)	-
Materials and Supplies Inventory	153	-	-	153	-
Net OPEB Asset	180,285	-	18,029	198,314	-
Deferred Outflows - Pension/OPEB	(388,433)	-	(61,700)	(450,133)	-
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	156,835	48,041	(27,161)	177,715	26,816
Accrued Wages and Benefits	(1,824)	-	147	(1,677)	1,140
Intergovernmental Payable	(47,455)	-	62	(47,393)	490
Retainage Payable	59,059	-	-	59,059	-
Due to Other Funds	(177,566)	-	-	(177,566)	(110,607)
Claims Payable	-	-	-	-	(697,083)
Compensated Absences Payable	6,919	-	(5,898)	1,021	-
Deferred Inflows - Pension/OPEB	(793,151)	-	(79,453)	(872,604)	-
Net Pension Liability	1,264,257	-	126,426	1,390,683	-
Net OPEB Liability	37,052	-	3,705	40,757	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 2,579,263</u>	<u>\$ (37,332)</u>	<u>\$ (2,896,785)</u>	<u>\$ (354,854)</u>	<u>\$ (5,735,283)</u>

**Noncash Capital Financing Activities:**

The County purchased \$52,018 of capital assets on account for the airport fund in 2023.

The County received \$161,953 of contributed capital assets in 2023.

The County transferred capital assets paid from governmental funds to the sewer fund in 2023 in the amount of \$3,363,613.

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, 2023*

	Custodial
<b>Assets</b>	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 21,686,263
Cash and Cash Equivalents in Segregated Accounts	7,836,305
Property and Other Taxes Receivable	511,099,313
Special Assessments Receivable	34,394,890
Intergovernmental Receivable	36,018,458
<i>Total Assets</i>	611,035,229
<b>Liabilities</b>	
Due to Other Governments	89,787,171
Due to External Parties	105,620
Due to Others	122,990
<i>Total Liabilities</i>	90,015,781
<b>Deferred Inflows of Resources</b>	
Property Taxes not Levied to Finance Current Year Operations	467,037,637
<b>Net Position</b>	
Restricted Net Position for Individuals, Organizations & Other Governments	53,981,811
<i>Total Net Position</i>	\$ 53,981,811

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, 2023*

	Custodial
<b>Additions</b>	
Intergovernmental	\$ 5,585,230
Amounts Received as Fiscal Agent	22,623,438
Licenses, Permits & Fees for Other Governments	52,825,778
Fines & Forfeitures for Other Governments	2,876
Property Tax Collections for Other Governments	515,152,425
Sheriff Sale Collections for Other Governments	6,611,637
Contributions from Individuals	764,664
Amounts Received for Others	1,464,965
Miscellaneous	370,278
<i>Total Additions</i>	605,401,291
<b>Deductions</b>	
Distributions as Fiscal Agent	23,650,302
Distributions of State Funds to Other Governments	5,096,696
Distributions to the State of Ohio	788,783
Licenses, Permits & Fees Distributions to Other Governments	52,161,702
Fines & Forfeitures Distributions to Other Governments	2,876
Property Tax Distributions to Other Governments	523,243,935
Sheriff Sale Distributions to Other Governments	6,615,233
Distributions to Individuals	606,920
Other Distributions	15,551
Amounts Paid to Others	1,015,258
Miscellaneous	732,203
<i>Total Deductions</i>	613,929,459
<i>Change in Net Position</i>	(8,528,168)
<i>Net Position Beginning of Year</i>	62,509,979
<i>Net Position End of Year</i>	\$ 53,981,811

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, 2023  
Murray Ridge Production Center, Inc. - June 30, 2023  
Lorain County Visitor's Bureau, Inc. - December 31, 2023

	<b>Lorain County Port Authority</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Lorain County Visitor's Bureau, Inc.</b>	<b>Total Component Units</b>
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,840,750	\$ 2,607,041	\$ 2,899,179	\$ 11,346,970
Bond Fund Program Reserves	-	-	10,242	10,242
Receivables, Net of Allowances	2,092,790	237,032	726,499	3,056,321
Material and Supplies Inventory	-	-	250	250
Deposits	-	1,000	-	1,000
Assets Held for Resale	4,631,359	-	-	4,631,359
Noncurrent Assets:				
Bond Fund Program Reserves	2,661,795	-	103,635	2,765,430
Due from Other Entities	3,066,827	-	-	3,066,827
Capital Assets not being Depreciated	457,608	-	86,935	544,543
Capital Assets, Net of Depreciation	16,296,228	-	219,646	16,515,874
Total Assets	<u>35,047,357</u>	<u>2,845,073</u>	<u>4,046,386</u>	<u>41,938,816</u>
<b>Deferred Outflows of Resources:</b>				
Pension	1,255,838	-	-	1,255,838
OPEB	129,272	-	-	129,272
Total Deferred Outflows of Resources	<u>1,385,110</u>	<u>-</u>	<u>-</u>	<u>1,385,110</u>
<b>Liabilities:</b>				
Current Liabilities:				
Payables	1,684,977	23,392	50,767	1,759,136
Accrued Interest	63,654	-	-	63,654
Noncurrent Liabilities:				
Due within One Year	171,538	-	60,000	231,538
Due in more than One Year:				
Net Pension Liability	1,954,369	-	-	1,954,369
Net OPEB Liability	38,846	-	-	38,846
Other Amounts	20,028,753	-	614,344	20,643,097
Total Liabilities	<u>23,942,137</u>	<u>23,392</u>	<u>725,111</u>	<u>24,690,640</u>
<b>Deferred Inflows of Resources:</b>				
Leases	1,790,000	-	680,205	2,470,205
OPEB	12,812	-	-	12,812
Total Deferred Inflows of Resources	<u>1,802,812</u>	<u>-</u>	<u>680,205</u>	<u>2,483,017</u>
<b>Net Position:</b>				
Net Investment in Capital Assets	16,753,836	-	-	16,753,836
Restricted for:				
Human Service Programs and Services	-	573,502	-	573,502
Bond Fund Program Reserves	2,661,795	-	113,877	2,775,672
Community and Economic Development and Assistance	111,500	-	-	111,500
Unrestricted	(8,839,613)	2,248,179	2,527,193	(4,064,241)
Total Net Position	<u>\$ 10,687,518</u>	<u>\$ 2,821,681</u>	<u>\$ 2,641,070</u>	<u>\$ 16,150,269</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, 2023  
Murray Ridge Production Center, Inc. - For the Fiscal Year Ended June 30, 2023  
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2023

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net Revenue and Changes in Net Position</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Lorain County Visitor's Bureau, Inc.</u>	<u>Total Component Units</u>
<b>Lorain County Port Authority</b>							
Economic Development	\$ 5,405,052	\$ 569,462	\$ 1,394,716	\$ (3,440,874)	\$ -	\$ -	\$ (3,440,874)
<b>Murray Ridge Production Center, Inc.</b>							
Production	1,147,003	1,237,656	-	-	90,653	-	90,653
<b>Lorain County Visitor's Bureau, Inc.</b>							
Tourism	464,025	-	-	-	-	(464,025)	(464,025)
Total Component Units	<u>\$ 7,016,080</u>	<u>\$ 1,807,118</u>	<u>\$ 1,394,716</u>	<u>(3,440,874)</u>	<u>90,653</u>	<u>(464,025)</u>	<u>(3,814,246)</u>
General Revenues:							
Lodging and Excise Tax				-	-	916,525	916,525
Intergovernmental Revenue not Restricted to Specific Programs			1,452,852		-	-	1,452,852
Investment Income			161,935		94,988	-	256,923
Other Income			120,709		-	-	120,709
Total General Revenue			<u>1,735,496</u>		<u>94,988</u>	<u>916,525</u>	<u>2,747,009</u>
Changes in Net Position			(1,705,378)		185,641	452,500	(1,067,237)
Net Position - Beginning, Restated			<u>12,392,896</u>		<u>2,636,040</u>	<u>2,188,570</u>	<u>17,217,506</u>
Net Position - Ending			<u>\$ 10,687,518</u>		<u>\$ 2,821,681</u>	<u>\$ 2,641,070</u>	<u>\$ 16,150,269</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.

The other nonmajor fund accounts for the County's transit program.

**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, 2023, but which were levied to finance 2024 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 2023.

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.

Except for nonparticipating investment contracts, 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 2023. 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 2023, 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 appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

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 2023 amounted to \$13,023,503, which includes \$12,398,693 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/Amortization***

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/amortized, 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

The County is also reporting an intangible right-to-use asset related to a leased building. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain indirect costs. This intangible asset is being amortized in a systematic and rational manner over the useful life of the underlying asset.

***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, 2023, the County has implemented GASB Statement No. 93, paragraphs 13 and 14, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 93, paragraphs 13 and 14, provide an exception to the lease modifications guidance in GASB Statement No. 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend. The implementation of GASB Statement No. 93 paragraphs 13 and 14, did not have an effect on the financial statements of the County.

GASB Statement No. 94 improves financial reporting by establishing the definitions of public-private and public-public partnership arrangements and availability payment arrangements as well as provides uniform guidance on accounting and financial reporting for transactions that meet the definitions. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement also enhances the relevance and reliability of the financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and discloses essential information about the arrangement. The note disclosures also allow the users to understand the scale and important aspects of the SBITA activities and evaluate the obligations and assets resulting from the SBITAs. The implementation of GASB Statement No. 96 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 differences 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.
- (4) Outstanding year-end encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance for governmental fund types (GAAP).



**Lorain County, Ohio**  
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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	\$ 15,831,988	\$ (332,446)	\$ (2,966,322)	\$ 1,301,489	\$ 2,511,376	\$ -
Net Adjustment for Revenue Accruals	(372,833)	(1,197,087)	(995,252)	525,692	(1,430,215)	(20,524,126)
Net Adjustment for Expenditure Accruals	(13,798,602)	370,720	(644,407)	252,784	273,801	(291,124)
Funds Budgeted Elsewhere	38,214	-	-	-	-	-
Adjustment for Encumbrances	(4,580,002)	(655,886)	(221,534)	(172,744)	(1,347,711)	(2,921,205)
Budget Basis	<u>\$ (2,881,235)</u>	<u>\$ (1,814,699)</u>	<u>\$ (4,827,515)</u>	<u>\$ 1,907,221</u>	<u>\$ 7,251</u>	<u>\$(23,736,455)</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;

**Lorain County, Ohio**  
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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 \$503,084 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 \$40,173,271. Of the County's bank balance, \$27,411,222 was exposed to custodial credit risk as described below. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

***Investments***

As of December 31, 2023, 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	\$ 5,967,791	\$ 5,967,791	\$ -	2.66%
Fair Value:				
US Treasury Notes	58,276,851	5,392,815	52,884,036	25.99%
US Treasury Bonds	3,383,712	-	3,383,712	1.51%
FFCB	46,909,766	12,943,562	33,966,204	20.91%
FNMA	22,552,819	6,782,330	15,770,489	10.05%
FHLB	49,137,795	8,858,384	40,279,411	21.91%
FHLMC	10,706,396	1,481,340	9,225,056	4.77%
Assured Guaranty Municipal	11,773,815	2,498,575	9,275,240	5.25%
Private Export Funding Corporation	1,586,960	-	1,586,960	0.71%
Local Government Investment Pool	1,781,621	1,781,621	-	0.79%
Tennessee Valley Authority	986,198	-	986,198	0.44%
Corporate Bonds	11,243,866	6,222,636	5,021,230	5.01%
Total Investments	<u>\$ 224,307,591</u>	<u>\$ 51,929,054</u>	<u>\$ 172,378,536</u>	<u>100.00%</u>

**Lorain County, Ohio**  
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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, 2023.

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 STAR Ohio and money market an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2023 is 46.4 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 - RECEIVABLES**

***Property Taxes***

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes. The 2023 real property taxes are levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2023 real property taxes are collected in and intended to finance 2024 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 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2023 was \$9.427 per \$1,000 of assessed value. The assessed values upon which the 2023 taxes were collected were as follows:

<b>Category</b>	<b>Assessed Value</b>
Real Estate	\$ 8,453,635,440
Public Utilities Personal Property	572,004,730
Total	\$ 9,025,640,170

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, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 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 2023.

***Tax Abatements***

Lorain County has not directly entered into any tax abatement agreements. Agreements entered into by other governments within Lorain County and that reduce Lorain County's tax revenues are categorized into two programs.

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

**Lorain County, Ohio**  
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Tax Abatement Programs	CRA	Enterprise Zone
City of Avon	\$ -	\$ 23,375
City of Avon Lake	92,827	-
City of Elyria	48,795	33,802
City of Lorain	111,063	-
City of North Ridgeville	94,196	-
City of Oberlin	-	2,952
City of Vermilion	-	4,636
Village of Lagrange	4,075	-
Village of Sheffield	-	1,558
Total Tax Abatements	\$350,956	\$ 66,323

\* Incentives abated for 2022 that would have been collected in 2023 in actual dollars.

***Loan Receivable***

In January 2023, the County entered into a \$13.9 million promissory note with Lorain County Port Authority to provide for the purchase of 57.86 acres in Elyria, Ohio formerly known as Midway Mall and Sears Automotive. The principal balance of the loan and accrued interest shall be paid in full on or before the ten-year anniversary of the date of the note. The note carries an interest rate of 3.84 percent. The Lorain County Port Authority previously owed the County \$390,755, which is reported as “Due from Component Unit.”

**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	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

The future minimum expected revenues until maturity are as follows:

Year Ending	Future Minimum Expected Revenues
2024	\$ 42,440
2025	42,440
2026	42,440
2027	42,440
2028	42,440
2029-2033	212,201
2034-2038	180,992
2039-2043	147,778
2044-2048	147,778
2049-2053	147,778
2054-2058	140,488
2059-2063	130,282
2064-2068	130,282
2069-2073	130,282
2074-2077	78,169

**Lorain County, Ohio**  
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**NOTE 7 - INTERFUND TRANSACTIONS**

***Due to/from Other Funds:***

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 15,362
General Fund	Job & Family Services	87,864
Job & Family Services	Nonmajor Governmental Funds	2,084
Job & Family Services	Transit (Nonmajor Enterprise)	33,073
Job & Family Services	General Fund	546,647
Children Services	General Fund	562,312
Children Services	Nonmajor Governmental Funds	3,001
LCBDD	Nonmajor Governmental Funds	7,728
MHARS	Nonmajor Governmental Funds	18,488
Nonmajor Governmental Funds	General Fund	1,486,433
Nonmajor Governmental Funds	Job & Family Services	296,047
Nonmajor Governmental Funds	Nonmajor Governmental Funds	23,309
Sewer System	General Fund	3,984
Sewer System	Nonmajor Governmental Funds	40,518
Transit (Nonmajor Enterprise)	General Fund	500,000
Internal Service	General Fund	102,242
Total		<u>\$ 3,729,092</u>

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

***Advances to/from Other Funds:***

	<u>Payable Fund:</u>					<u>Total</u>
	<u>Construction Projects</u>	<u>Nonmajor Governmental</u>	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Enterprise</u>	
<b>Receivable Fund:</b>						
<b>General Fund</b>	\$ 6,290,813	\$ 1,551,831	\$ 2,346,103	\$ 1,137,591	\$ 1,369,000	\$ 12,695,338
<b>Nonmajor Governmental</b>	-	144,784	-	-	-	144,784
<b>Total</b>	<u>\$ 6,290,813</u>	<u>\$ 1,696,615</u>	<u>\$ 2,346,103</u>	<u>\$ 1,137,591</u>	<u>\$ 1,369,000</u>	<u>\$ 12,840,122</u>

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

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

***Interfund Transfers***

	<u>Transfers In</u>				<u>Total</u>
	<u>Job &amp; Family Services</u>	<u>Construction Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Sewer Enterprise Fund</u>	
<b>Transfers Out:</b>					
General Fund	\$ 1,028,151	\$ -	\$ 3,425,372	\$ -	\$ 4,453,523
Construction Projects	-	-	400,000	-	400,000
Nonmajor Governmental	-	-	1,877,199	96,000	1,973,199
Sewer Enterprise Fund	-	1,400,000	-	-	1,400,000
Total	<u>\$ 1,028,151</u>	<u>\$ 1,400,000</u>	<u>\$ 5,702,571</u>	<u>\$ 96,000</u>	<u>\$ 8,226,722</u>

**Lorain County, Ohio**  
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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, 2023 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 5,473,425	\$ -	\$ 85,608	\$ 5,387,817
Construction In Progress	7,226,189	8,663,030	5,326,961	10,562,258
Total Capital Assets Not Being Depreciated	<u>12,699,614</u>	<u>8,663,030</u>	<u>5,412,569</u>	<u>15,950,075</u>
Capital Assets Being Depreciated/Amortized:				
Buildings, Structures and Improvements	141,942,770	1,103,600	277,508	142,768,862
Vehicles	12,634,298	1,087,316	990,827	12,730,787
Machinery & Equipment	13,204,850	1,470,004	1,692,311	12,982,543
Furniture & Fixtures	471,314	-	-	471,314
Intangible Assets	4,011,191	-	40,245	3,970,946
Infrastructure	109,256,987	1,991,008	-	111,247,995
Intangible Right-to-Use Building	-	684,705	-	684,705
Total Capital Assets Being Depreciated/Amortized	<u>281,521,410</u>	<u>6,336,633</u>	<u>3,000,891</u>	<u>284,857,152</u>
Less Accumulated Depreciation/Amortization:				
Buildings, Structures and Improvements	57,728,968	2,823,915	184,289	60,368,594
Vehicles	5,424,626	648,456	598,037	5,475,045
Machinery & Equipment	7,778,139	778,402	1,591,985	6,964,556
Furniture & Fixtures	199,182	14,485	-	213,667
Intangible Assets	2,084,822	182,925	21,281	2,246,466
Infrastructure	77,376,790	1,498,782	-	78,875,572
Intangible Right-to-Use Building	-	5,706	-	5,706
Total Accumulated Depreciation/Amortization	<u>150,592,527</u>	<u>5,952,671</u>	<u>2,395,592</u>	<u>154,149,606</u>
Total Capital Assets Being Depreciated/Amortized, Net	<u>130,928,883</u>	<u>383,962</u>	<u>605,299</u>	<u>130,707,546</u>
Governmental Activities Capital Assets, Net	<u>\$ 143,628,497</u>	<u>\$ 9,046,992</u>	<u>\$ 6,017,868</u>	<u>\$ 146,657,621</u>

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

Governmental Activities:	
Legislative & Executive	\$ 780,025
Judicial	1,153,943
Public Safety	1,337,766
Public Works	1,792,131
Health	300,305
Human Services	578,544
Economic Development and Assistance	9,957
Total Depreciation/Amortization	<u>\$ 5,952,671</u>



**Lorain County, Ohio**  
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Activity for the Business-type Activities for the year ended December 31, 2023 are as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	1,501,028	1,226,200	1,440,341	1,286,887
Total Capital Assets Not Being Depreciated	<u>6,131,259</u>	<u>1,226,200</u>	<u>1,440,341</u>	<u>5,917,118</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	14,732,134	-	-	14,732,134
Vehicles	1,768,240	33,785	575,260	1,226,765
Machinery & Equipment	534,193	25,622	-	559,815
Sewer Plants	7,123,707	-	-	7,123,707
Sewer Lines	31,201,241	3,947,220	-	35,148,461
Water Lines	5,965,731	1,018,687	-	6,984,418
Total Capital Assets Being Depreciated	<u>61,325,246</u>	<u>5,025,314</u>	<u>575,260</u>	<u>65,775,300</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	6,931,049	560,465	-	7,491,514
Vehicles	1,112,173	59,461	485,263	686,371
Machinery & Equipment	140,179	20,763	-	160,942
Sewer Plants	1,570,445	198,235	-	1,768,680
Sewer Lines	8,537,255	646,257	-	9,183,512
Water Lines	1,715,473	88,941	-	1,804,414
Total Accumulated Depreciation	<u>20,006,574</u>	<u>1,574,122</u>	<u>485,263</u>	<u>21,095,433</u>
Total Capital Assets Being Depreciated, Net	<u>41,318,672</u>	<u>3,451,192</u>	<u>89,997</u>	<u>44,679,867</u>
Business-type Activities Capital Assets, Net	<u>\$ 47,449,931</u>	<u>\$ 4,677,392</u>	<u>\$ 1,530,338</u>	<u>\$ 50,596,985</u>

Activity for the Component Units for the years ended December 31, 2023 and June 30, 2023 are as follows:

	<b>Beginning Balance</b>	<b>Changes in Assets</b>	<b>Ending Balance</b>
Capital Assets Not Being Depreciated:			
Land	\$ 655,623	\$ (111,080)	\$ 544,543
Capital Assets Being Depreciated:			
Buildings	2,986,453	13,137,441	16,123,894
Building & Improvements	1,603,813	-	1,603,813
Vehicle	108,281	-	108,281
Machinery, Furniture & Equipment	553,004	-	553,004
Total Capital Assets Being Depreciated	<u>5,251,551</u>	<u>13,137,441</u>	<u>18,388,992</u>
Less Accumulated Depreciation:			
Buildings	568,856	183,094	751,950
Building & Improvements	383,327	77,034	460,361
Vehicle	101,092	7,129	108,221
Machinery, Furniture & Equipment	547,393	5,193	552,586
Total Accumulated Depreciation	<u>1,600,668</u>	<u>272,450</u>	<u>1,873,118</u>
Total Capital Assets Being Depreciated, Net	<u>3,650,883</u>	<u>12,864,991</u>	<u>16,515,874</u>
Component Units Capital Assets, Net	<u>\$ 4,306,506</u>	<u>\$ 12,753,911</u>	<u>\$ 17,060,417</u>

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**NOTE 9 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2023, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

Type of Coverage	Coverage	Limits of Liability	Excess Liability	Limits of Liability
<b>Liability:</b>				
General Liability	\$ 1,000,000	each Occurrence	\$ 10,000,000	each Occurrence
Law Enforcement Liability	1,000,000	each Occurrence	10,000,000	each Occurrence
Automotive Liability	1,000,000	each Occurrence	10,000,000	each Occurrence
Errors and Omissions Liability	1,000,000	each Occurrence and annual aggregate	10,000,000	each Occurrence and annual aggregate
Ohio Stop Gap Employers' Liability	1,000,000	each Occurrence	10,000,000	each Occurrence
Employee Benefits Liability	1,000,000	each Occurrence	10,000,000	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	2,000,000	each Occurrence	2,000,000	each Occurrence
<b>Property:</b>				
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		
<b>Time Element:</b>				
Gross Earnings/Extra Expense	2,500,000	each Occurrence		
Contingent Business Interruption	100,000	each Occurrence		
<b>Crime:</b>				
Crime	1,000,000			

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$4,527,202 reported in the fund at December 31, 2023, 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 2022 and 2023 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2022	4,882,985	37,669,337	37,328,037	5,224,285
2023	5,224,285	42,501,574	43,198,657	4,527,202

**NOTE 10 - RISK SHARING POOL**

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of 72 counties and 47 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 2023 was \$829,132.

**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 2023, the County contributed \$81,008 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 2023.

***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 2023.

***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 2023.

**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, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan. Substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans 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):

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

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

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

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

	State and Local	Public Safety	Law Enforcement
<b>2023 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2023 Actual Contribution Rates</b>			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

\* 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 \$13,410,508 for 2023. Of this amount, \$1,683,177 is reported as an intergovernmental payable.

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

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

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

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Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 2.91 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 on or after July 1, 2023, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who 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 2023 contribution rates were equal to the statutory maximum rates.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$238,576 for 2023.

***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, 2022, 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, 2023, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.600988%	0.0132942%	
Prior Measurement Period	0.587402%	0.0123357%	
Change in Proportion	0.013586%	0.0009585%	
Proportionate Share of the Net			
Pension Liability	\$ 177,532,118	\$ 2,862,901	\$ 180,395,019
Pension Expense	\$ 27,130,855	\$ 123,244	\$ 27,254,099

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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, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 50,602,232	\$ -	\$ 50,602,232
Differences between Expected and			
Actual Experience	5,896,872	104,376	6,001,248
Changes of Assumptions	1,875,502	235,775	2,111,277
Changes in Proportionate Share and			
Differences in Contributions	1,570,421	176,371	1,746,792
County Contributions Subsequent			
to the Measurement Date	13,410,508	116,757	13,527,265
Total Deferred Outflows of Resources	<u>\$ 73,355,535</u>	<u>\$ 633,279</u>	<u>\$ 73,988,814</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ -	\$ 6,354	\$ 6,354
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	-	8,581	8,581
Changes of Assumptions	-	177,470	177,470
Changes in Proportionate Share and			
Differences in Contributions	-	38,400	38,400
Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ 230,805</u>	<u>\$ 230,805</u>

\$13,527,265 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, 2024. 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
2024	\$ 7,977,439	\$ 1,319	\$ 7,978,758
2025	12,284,385	(63,592)	12,220,793
2026	14,894,701	323,854	15,218,555
2027	24,788,502	24,136	24,812,638
Total	<u>\$ 59,945,027</u>	<u>\$ 285,717</u>	<u>\$ 60,230,744</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, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:



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	<u>OPERS Traditional Plan</u>
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 2023, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

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.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 a loss of 12.10 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of 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, 2022, 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	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

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**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 to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 265,937,190	\$ 177,532,118	\$ 103,994,964

**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, and 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

For 2023 and 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.

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:

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 %	

\*Final target weights reflected at 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, 2023. 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, 2023. 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, 2023.

**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, 2023, 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	\$ 4,402,510	\$ 2,862,901	\$ 1,560,815

**Assumption and Benefit Changes Since the Prior Measurement Date** The discount rate remained at 7.00 percent for June 30, 2023 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***

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

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care. Medicare-enrolled retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Medicare Retirees** Medicare-eligible with a minimum of 20 years of qualifying service credit

**Non-Medicare Retirees** Non-Medicare retirees qualify based on the following age-and-service criteria:

**Group A** 30 years of qualifying service credit at any age;

**Group B** 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

**Group C** 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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.

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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 2023, 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 2023, 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2023.

***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](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2023, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB 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
Proportion of the Net OPEB Liability (Asset):		
Current Measurement Period	0.587647%	0.0132942%
Prior Measurement Period	0.575595%	0.0123357%
Change in Proportion	0.012052%	0.0009585%
 Proportionate Share of the Net		
OPEB Liability (Asset)	\$ 3,705,227	\$ (258,554)
OPEB Expense	\$ (6,687,603)	\$ (32,025)

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At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 7,358,711	\$ 460	\$ 7,359,171
Differences between Expected and Actual Experience	-	403	403
Changes of Assumptions	3,618,979	38,089	3,657,068
Changes in Proportionate Share and Differences in Contributions	26,243	288	26,531
Total Deferred Outflows of Resources	<u>\$ 11,003,933</u>	<u>\$ 39,240</u>	<u>\$ 11,043,173</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 924,228	\$ 39,442	\$ 963,670
Changes of Assumptions	297,782	170,593	468,375
Changes in Proportionate Share and Differences in Contributions	-	39,783	39,783
Total Deferred Inflows of Resources	<u>\$ 1,222,010</u>	<u>\$ 249,818</u>	<u>\$ 1,471,828</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
2024	\$ 1,238,294	\$ (94,439)	\$ 1,143,855
2025	2,694,079	(52,493)	2,641,586
2026	2,294,686	(13,926)	2,280,760
2027	3,554,864	(18,638)	3,536,226
2028	-	(17,136)	(17,136)
Thereafter	-	(13,946)	(13,946)
Total	<u>\$ 9,781,923</u>	<u>\$ (210,578)</u>	<u>\$ 9,571,345</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. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

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	December 31, 2022	December 31, 2021
Wage Inflation	2.75 percent	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent	2.75 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	5.22 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	4.05 percent	1.84 percent
Health Care Cost Trend Rate	5.50 percent, initial	5.50 percent, initial
	3.50 percent, ultimate in 2036	3.50 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 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 a loss of 15.6 percent for 2022.

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, 2022, 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%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other Investments	6.00	1.84
Total	100.00%	

**Discount Rate** A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. 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 4.05 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County’s Proportionate Share of the Net OPEB Liability (Asset)	\$ 12,610,905	\$ 3,705,227	\$ (3,643,411)

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

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 2023 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 Liability (Asset)	\$ 3,472,994	\$ 3,705,227	\$ 3,966,617



**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, 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, net of investment expenses, including inflation	
Health Care Cost Trends		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	7.50 percent	4.14 percent
Medicare	-10.94 percent	4.14 percent
Prescription Drug		
Pre-Medicare	-11.95 percent	4.14 percent
Medicare	1.33 percent	4.14 percent

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

In 2023 and 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.

The actuarial assumptions used in the June 30, 2023 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.

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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 %	

\*Final target weights reflected at 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, 2023. 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, 2023.

**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, 2023, 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, 2023, 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)	\$ (218,832)	\$ (258,554)	\$ (293,148)
		Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (294,753)	\$ (258,554)	\$ (214,953)

**Assumption Changes Since the Prior Measurement Date** The discount rate remained unchanged at 7.00 percent for the June 30, 2023 valuation.

**Benefit Term Changes Since the Prior Measurement Date** Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

**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.

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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 1,000 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.

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**NOTE 16 – LONG-TERM OBLIGATIONS**

*Bonded Long-Term Debt Changes in bonded long-term debt obligations of the County during 2023 were as follows:*

	<u>Original</u>	<u>Balance 01/01/23</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/23</u>	<u>Amount Due In One Year</u>
<b><u>General Obligation Bonds</u></b>						
<u>Governmental Activities</u>						
2017-3.00% to 4.00% General Improvement Refunding Bonds	\$ 2,900,000	\$ 2,345,000	\$ -	\$ (120,000)	\$ 2,225,000	\$ 125,000
2018-2.00% to 5.00% General Obligation Refunding Bond	11,755,000	8,135,000	-	(770,000)	7,365,000	795,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond	7,565,000	6,820,000	-	(215,000)	6,605,000	225,000
2020-3.00% to 4.00% General Obligation Various Purpose Bonds	8,455,000	7,290,000	-	(415,000)	6,875,000	435,000
2020-4.00% General Obligation Refunding Manuscript Bond	3,850,000	3,280,000	-	(285,000)	2,995,000	285,000
2020-1.00% to 4.00% General Obligation Various Purpose Bonds	17,100,000	14,945,000	-	(1,165,000)	13,780,000	1,170,000
Total General Obligation Bonds		<u>\$ 42,815,000</u>	<u>\$ -</u>	<u>\$ (2,970,000)</u>	<u>\$ 39,845,000</u>	<u>\$ 3,035,000</u>
<u>Business-Type</u>						
2019-3.50% to 4.00% General Obligation Various Purpose Bond - Sewer	2,690,000	\$ 2,315,000	\$ -	\$ (105,000)	\$ 2,210,000	\$ 110,000
2020-2.5% to 4.00% Refunding Sewer District Improvement Bonds	5,920,000	5,780,000	-	(360,000)	5,420,000	360,000
2020-1.00% to 4.00% General Obligation Sewer Project Bond	495,000	460,000	-	(20,000)	440,000	20,000
Total General Obligation Bonds-Unvoted		<u>\$ 8,555,000</u>	<u>\$ -</u>	<u>\$ (485,000)</u>	<u>\$ 8,070,000</u>	<u>\$ 490,000</u>
<b><u>Bond Anticipation Notes</u></b>						
<u>Governmental Activities</u>						
2022-2.50% Various Purpose due 5/03/2023	\$ 4,035,000	\$ 4,035,000	\$ -	\$ (4,035,000)	\$ -	\$ -
2023-4.125% Various Purpose due 5/02/2024	10,955,000	-	10,955,000	-	10,955,000	10,955,000
Total Bond Anticipation Notes		<u>4,035,000</u>	<u>10,955,000</u>	<u>(4,035,000)</u>	<u>10,955,000</u>	<u>10,955,000</u>
<u>Business-Type</u>						
2022-2.50% Various Purpose due 5/03/2023 - Sewer	4,520,000	4,520,000	-	(4,520,000)	-	-
2023-4.125% Various Purpose due 5/02/2024	6,820,000	-	6,820,000	-	6,820,000	6,820,000
Total Bond Anticipation Notes		<u>4,520,000</u>	<u>6,820,000</u>	<u>(4,520,000)</u>	<u>6,820,000</u>	<u>6,820,000</u>
<b><u>Sales Tax Receipts Bonds-Pledged</u></b>						
2017-2.00% to 3.00% 911 Equipment Bonds	2,565,000	1,360,000	-	(260,000)	1,100,000	265,000
2018-2.00% to 4.00% 911 Equipment Bonds	3,500,000	2,845,000	-	(145,000)	2,700,000	150,000
Total Sales Tax Receipts Bonds-Pledged		<u>4,205,000</u>	<u>-</u>	<u>(405,000)</u>	<u>3,800,000</u>	<u>415,000</u>
<b>Total Bonded Long-Term Debt</b>		<u>\$ 64,130,000</u>	<u>\$ 17,775,000</u>	<u>\$ (12,415,000)</u>	<u>\$ 69,490,000</u>	<u>\$ 21,715,000</u>

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

***Direct Borrowings and Financing***

	<b>Balance</b>			<b>Balance</b>	<b>Amount Due</b>
<b>Governmental Activities</b>	<b>01/01/23</b>	<b>Issued</b>	<b>(Retired)</b>	<b>12/31/23</b>	<b>In One Year</b>
<i>Direct Borrowings:</i>					
OPWC Loans					
OPWC-CI12I-0.0%	\$ 32,900	\$ -	\$ (9,400)	\$ 23,500	\$ 9,400
OPWC-CI44H-0.0%	20,857	-	(8,344)	12,513	8,344
OPWC-CI50Q-0.0%	126,123	-	(5,606)	120,517	5,606
OPWC-CI41E-0.0%	23,362	-	(15,575)	7,787	7,787
OPWC-CI02F-0.0%	1,375	-	(1,375)	-	-
OPWC-CI23K-0.0%	1,383	-	(185)	1,198	185
OPWC-CI36U-0.0%	72,317	-	(9,642)	62,675	9,642
OPWC-CI52T-0.0%	46,661	-	(1,761)	44,900	1,760
Total OPWC Loans	<u>324,978</u>	<u>-</u>	<u>(51,888)</u>	<u>273,090</u>	<u>42,724</u>
SIB Loan 130011-3.00%	<u>30,401</u>	<u>-</u>	<u>(30,401)</u>	<u>-</u>	<u>-</u>
<b>Business-type Activities</b>					
<i>Direct Borrowings:</i>					
OWDA Loans					
Sewer Improvement - 5551-3.25%	443,648	-	(49,404)	394,244	51,022
Sewer Improvement - 7675-2.28%	152,961	-	(4,481)	148,480	4,584
Sewer Improvement - 7817-1.48%	2,658,048	-	(80,740)	2,577,308	81,939
Sewer Improvement - 7843-1.49%	631,834	-	-	631,834	21,478
Total OWDA Loans	<u>3,886,491</u>	<u>-</u>	<u>(134,625)</u>	<u>3,751,866</u>	<u>159,023</u>
OPWC Loans					
OPWC-CI47G-0.0%	<u>28,124</u>	<u>-</u>	<u>(4,327)</u>	<u>23,797</u>	<u>4,328</u>
Total OPWC Loans	<u>28,124</u>	<u>-</u>	<u>(4,327)</u>	<u>23,797</u>	<u>4,328</u>

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**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

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

<b>GOVERNMENTAL ACTIVITIES</b>					
<b>Year Ending December 31,</b>	<b>General Obligation</b>		<b>Sales Tax Receipts</b>		<b>OPWC</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>
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	3,175,000	1,045,792	175,000	81,925	17,193
2029-2033	12,615,000	3,412,277	970,000	304,399	51,571
2034-2038	5,865,000	1,843,930	925,000	94,200	36,830
2039-2043	5,070,000	807,088	-	-	36,830
2044-2048	1,160,000	68,188	-	-	17,197
2049-2051	-	-	-	-	900
<b>Total</b>	<b>\$ 39,845,000</b>	<b>\$ 12,407,374</b>	<b>\$ 3,800,000</b>	<b>\$ 922,675</b>	<b>\$ 273,090</b>

<b>BUSINESS-TYPE ACTIVITIES</b>					
<b>Year Ending December 31,</b>	<b>General Obligation</b>		<b>Ohio Water Development Authority</b>		<b>OPWC</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>
2024	\$ 490,000	\$ 199,111	\$ 159,023	\$ 63,140	\$ 4,328
2025	500,000	191,483	162,339	59,822	4,328
2026	505,000	183,544	165,734	56,428	4,328
2027	515,000	173,819	169,212	52,951	4,328
2028	530,000	163,320	172,773	49,390	4,328
2029-2033	2,495,000	630,296	722,256	198,283	2,157
2034-2038	2,625,000	291,084	647,566	146,124	-
2039-2043	410,000	12,970	698,489	95,199	-
2044-2048	-	-	749,503	40,218	-
2049-2051	-	-	104,971	1,321	-
<b>Total</b>	<b>\$ 8,070,000</b>	<b>\$ 1,845,627</b>	<b>\$ 3,751,866</b>	<b>\$ 762,876</b>	<b>\$ 23,797</b>

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2023, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>
<b>Governmental Activities:</b>					
Bonds Payable:					
General Obligations Bonds	\$ 42,815,000	\$ -	\$ (2,970,000)	\$ 39,845,000	\$ 3,035,000
Premium on G.O. Bonds	571,311	-	(63,479)	507,832	-
Bonds Anticipation Notes	4,035,000	10,955,000	(4,035,000)	10,955,000	10,955,000
Sales Tax Receipt Bonds	4,205,000	-	(405,000)	3,800,000	415,000
Total Bonds Payable	<u>51,626,311</u>	<u>10,955,000</u>	<u>(7,473,479)</u>	<u>55,107,832</u>	<u>14,405,000</u>
OPWC Loans	324,978	-	(51,888)	273,090	42,724
SIB Loan	30,401	-	(30,401)	-	-
Lease Payable - Building	-	680,205	(1,665)	678,540	20,540
Compensated Absences	20,767,438	506,936	(1,414,816)	19,859,558	1,299,277
Net Pension Liability	53,286,418	125,155,748	-	178,442,166	-
Net OPEB Liability	-	3,664,470	-	3,664,470	-
<b>Governmental Activities Long-Term Liabilities</b>	<u>\$ 126,035,546</u>	<u>\$ 140,962,359</u>	<u>\$ (8,972,249)</u>	<u>\$ 258,025,656</u>	<u>\$ 15,767,541</u>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>(Reductions)</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>
<b>Business-type Activities:</b>					
General Obligations Bonds	\$ 8,555,000	\$ -	\$ (485,000)	\$ 8,070,000	\$ 490,000
Premium on G.O. Bonds	45,858	-	(2,548)	43,310	-
Bonds Anticipation Notes	4,520,000	6,820,000	(4,520,000)	6,820,000	6,820,000
OWDA Loans	3,886,491	-	(134,625)	3,751,866	159,023
OPWC Loans	28,124	-	(4,327)	23,797	4,328
Compensated Absences	131,469	1,021	-	132,490	9,401
Net Pension Liability	562,170	1,390,683	-	1,952,853	-
Net OPEB Liability	-	40,757	-	40,757	-
<b>Business-type Activities Long-Term Liabilities</b>	<u>\$ 17,729,112</u>	<u>\$ 8,252,461</u>	<u>\$ (5,146,500)</u>	<u>\$ 20,835,073</u>	<u>\$ 7,482,752</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, 2023, \$11,295,000 of these bonds are considered defeased.

In 2023, the County issued \$12,055,000 and \$8,830,000 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 2, 2024, payment is due in full in the amount plus interest at 4.125 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, 2023 was \$223,599.

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 fails 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 was repaid from Motor Vehicle Gasoline Tax revenues in 2023.

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.

### ***Lease Payable***

The County signed an agreement to lease a building beginning November 1, 2023 through October 31, 2043, and due to the implementation of GASB Statement 87, this lease has met the criteria of a lease thus requiring it to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:



**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

**Governmental Activities**

Lease Payable		
Year	Principal	Interest
2024	\$ 20,540	\$ 33,460
2025	21,590	32,410
2026	22,695	31,305
2027	23,856	30,144
2028	25,077	28,923
2029-2033	145,992	124,008
2034-2038	187,359	82,641
2039-2043	231,431	29,569
	<b>\$ 678,540</b>	<b>\$ 392,460</b>

**Short-Term Debt**

The County issued short-term notes in the governmental activities for \$1.1 million in December of 2023 and \$30,000 in May of 2023 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 \$30,000 using current financial resources.

The County issued short-term notes in the business-type activities for \$1.4 million and \$0.6 million in December of 2023 to finance various capital improvements. All notes are backed by the full faith and credit and mature within one year. The County will pay the \$2,010,000 using current financial resources.

Notes outstanding at December 31, 2023 are as follows:

	<b>Balance</b>		<b>Balance</b>
	<b>01/01/23</b>	<b>Issued</b>	<b>(Retired)</b>
<b>Governmental Funds:</b>			<b>12/31/23</b>
2022-4.50% GO North Ridge Project due 12/14/23	\$ 1,595,000	\$ -	\$ (1,595,000)
2022-2.50% GO Various Purpose due 5/3/23	400,000	-	(400,000)
2023-5.00% GO North Ridge Project due 12/7/24	-	1,070,000	-
2023-4.125% GO Various Purpose due 5/2/24	-	30,000	-
Total Short-Term Notes Payable	<b>\$ 1,995,000</b>	<b>\$ 1,100,000</b>	<b>\$ (1,995,000)</b>
<b>Business-Type Activities:</b>			
2023-5.00% Broadway Watermain Project due 12/7/24	\$ -	\$ 1,405,000	\$ -
2023-5.00% Grove Avenue Waterline Project due 12/7/24	-	605,000	-
Total Short-Term Notes Payable	<b>\$ -</b>	<b>\$ 2,010,000</b>	<b>\$ -</b>

**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, 2023, there was one Economic Development Bond outstanding with aggregate principal amounts payable of \$3,835,000.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

**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.

	General	Job & Family Services	Children's Services	Mental Health, Addiction And Recovery Services	LCBDD	American Rescue Plan	Construction Projects	Other Governmental Funds	Total
Nonspendable for:									
Inventory	\$ -	\$ 50,169	\$ 5,272	\$ -	\$ 339,585	\$ -	\$ -	\$ 1,217,437	\$ 1,612,463
Long Term Advances	12,695,338	-	-	-	-	-	-	-	12,695,338
Unclaimed Monies	2,940,017	-	-	-	-	-	-	-	2,940,017
<b>Total Nonspendable</b>	<b>15,635,355</b>	<b>50,169</b>	<b>5,272</b>	<b>-</b>	<b>339,585</b>	<b>-</b>	<b>-</b>	<b>1,217,437</b>	<b>17,247,818</b>
Restricted for:									
Criminal and Administrative Justice Services	-	-	-	-	-	-	-	3,912,165	3,912,165
Alcohol and Drug Programs	-	-	-	-	-	-	-	197,381	197,381
Common Pleas Court Special Projects	-	-	-	-	-	-	-	2,059,080	2,059,080
Construction Projects	-	-	-	-	-	-	20,512,849	-	20,512,849
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	-	5,646,800	5,646,800
Community Development Programs	-	-	-	-	-	-	-	837,574	837,574
Dog Warden Operations	-	-	-	-	-	-	-	682,786	682,786
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	-	6,000,534	6,000,534
Public Safety Programs	-	-	-	-	-	-	-	1,616,754	1,616,754
Law Enforcement	-	-	-	-	-	-	-	768,568	768,568
Assessment and Collection	-	-	-	-	-	-	-	12,377,035	12,377,035
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	-	3,967,375	3,967,375
Probation and Supervision Programs	-	-	-	-	-	-	-	1,092,247	1,092,247
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	-	4,077,811	4,077,811
Mental Health Programs	-	-	-	20,475,389	-	-	-	-	20,475,389
Children Services Programs	-	-	14,835,337	-	-	-	-	3,166,036	18,001,373
Public Assistance Programs	-	4,390,059	-	-	-	-	-	857,828	5,247,887
Health Services	-	-	-	-	-	-	-	2,321,529	2,321,529
Developmental Disabilities Programs	-	-	-	-	26,585,693	-	-	3,038,200	29,623,893
Jail Facilities Operations	-	-	-	-	-	-	-	2,248,662	2,248,662
Debt Service	-	-	-	-	-	-	-	1,228,337	1,228,337
Travel and Tourism	-	-	-	-	-	-	-	2,864,915	2,864,915
<b>Total Restricted</b>	<b>-</b>	<b>4,390,059</b>	<b>14,835,337</b>	<b>20,475,389</b>	<b>26,585,693</b>	<b>-</b>	<b>20,512,849</b>	<b>58,961,617</b>	<b>145,760,944</b>
Committed for:									
County Home	-	-	-	-	-	-	-	25,167	25,167
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,167</b>	<b>25,167</b>
Assigned for:									
Legislative and Executive	2,868,691	-	-	-	-	-	-	-	2,868,691
Judicial	261,362	-	-	-	-	-	-	-	261,362
Public Safety	93,126	-	-	-	-	-	-	-	93,126
Human Services	91,232	-	-	-	-	-	-	-	91,232
Subsequent Year Appropriations	7,039,759	-	-	-	-	-	-	-	7,039,759
<b>Total Assigned</b>	<b>10,354,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,354,170</b>
Unassigned	31,864,012	-	-	-	-	-	-	(727,642)	31,136,370
<b>Total Fund Balance</b>	<b>\$ 57,853,537</b>	<b>\$ 4,440,228</b>	<b>\$ 14,840,609</b>	<b>\$ 20,475,389</b>	<b>\$ 26,925,278</b>	<b>\$ -</b>	<b>\$ 20,512,849</b>	<b>\$ 59,476,579</b>	<b>\$ 204,524,469</b>

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

The following funds had a deficit fund balance at December 31, 2023:

	Deficit
<b><i>Non-Major Governmental Funds</i></b>	
Justice Assistance	\$ 16,028
Bascule Bridge	59,326
County Erosion Control	200,214
LCCCW Assessment Grant	190,781
Crime Laboratory	261,293
Total	\$ 727,642

The deficit fund balance in these 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 2023, the County entered into various contracts for construction and renovations totaling \$24,015,560. The amounts paid on the contracts were \$6,549,294 with \$395,388 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$17,070,878.

***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	\$ 3,314,411
Job & Family Services	446,407
Children's Services	69,124
Mental Health, Addiction And Recovery Services	62,734
LCBDD	881,811
American Rescue Plan	1,790,551
Construction Projects	1,814,223
Nonmajor Governmental	5,389,464
	\$ 13,768,725

***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, 2023, 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, 2023 of \$731,666 will be repaid in various amounts through 2034.

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 2023, the Authority's outstanding Revenue Bonds amounted to \$3,035,000 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, 2023, there has been no draw down on this line of credit.

#### **NOTE 22 - RELATED PARTY TRANSACTIONS**

During the fiscal year ended June 30, 2023 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 \$771,362 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 \$14,290,755.

**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, 2023, the value of these services was estimated to be \$771,362.

*Concentrations of Credit Risk*

The organization had extended unsecured credit to regular customers amounting to \$237,032 at June 30, 2023.

**NOTE 24 – LORAIN COUNTY PORT AUTHORITY**

*Deposits and Investments*

Deposits - At December 31, 2023, the bank balance of the Authority’s deposits was \$680,935. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2023, \$250,000 of the Authority’s bank balance was covered by Federal Deposit Insurance Corporation with the remaining \$430,935 being covered by the Ohio Pooled Collateral System (OPCS).

Investments – As of December 31, 2023, the Authority had the following investment and maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>S&amp;P Rating</u>	<u>% of Total</u>
Fair Value-Level Two Input:				
First American Government Obligation Fund	\$2,661,795	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, 2023. 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 \$2,661,795 at December 31, 2023 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, 2023, 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, 2023

As of December 31, 2023, 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, 2023. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal		Total
	Payment	Interest	
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	195,000	76,863	271,863
2029-2033	1,090,000	267,365	1,357,365
2034-2038	1,010,000	82,119	1,092,119
Totals	\$ 3,035,000	\$ 785,708	\$ 3,820,708

***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, 2023, the outstanding balance was \$14,290,755.

Loan payable activity for the year ended December 31, 2023, was as follows:

	Balance 1/1/2023	Additions	Deletions	Balance 12/31/2023
Loan Payable	\$ 390,755	\$ 13,900,000	\$ -	\$ 14,290,755

***Restatement***

***Port Authority***

In 2023 it was determined by management that previously incurred property maintenance, improvement or demolition costs associated with the building, demolition, and site revitalization program would be reimbursed through various grant programs. These costs were previously recorded as intergovernmental receivables in prior years. It has been determined that some of these costs were not reimbursable costs and an adjustment has been determined to be necessary.

***Land Bank***

In 2023 it was determined by management that previously incurred property maintenance, improvement or demolition costs associated with the building, demolition, and site revitalization program would be reimbursed through various grant programs. These costs were previously recorded as intergovernmental receivables in prior years. It has been determined that some of these costs were not reimbursable costs and an adjustment has been determined to be necessary.

**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

The following reflects the change in net position:

	Lorain County Port Authority	Lorain County Land Reutilization Corporation	Total
Net Position, December 31, 2022	\$ 7,468,002	\$ 5,390,279	\$ 12,858,281
Intergovernmental Receivable	(49,199)	(416,186)	(465,385)
Adjusted Net Position, December 31, 2022	<u>\$ 7,418,803</u>	<u>\$ 4,974,093</u>	<u>\$ 12,392,896</u>

**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, 2023 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

***Lease Receivable***

In November 2023, LCVB entered into a lease agreement with Lorain County to lease a building and parking lot. The annual rent under the lease is \$54,000. LCVB is reporting a lease receivable. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. Payments are made monthly.

A summary of future payments to be received is as follows:

Year Ending December 31,	Principal	Interest	Total Receipts
2024	20,539	33,461	54,000
2025	21,590	32,410	54,000
2026	22,695	31,305	54,000
2027	23,856	30,144	54,000
2028	25,077	28,923	54,000
2029 - 2033	145,992	124,008	270,000
2034 - 2038	187,360	82,640	270,000
2039 - 2043	233,096	29,569	262,665
Total	<u>680,205</u>	<u>392,460</u>	<u>1,072,665</u>

***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, 2023 was \$731,666.

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:



**Lorain County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2023

Year Ending December 31,	Amount
2024	103,569
2025	100,544
2026	102,979
2027	103,325
2028	99,387
Thereafter	487,233
	\$ 997,037

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
2024	\$ 60,000
2025	60,000
2026	65,833
2027	70,000
2028	70,000
Thereafter	405,833
	\$ 731,666

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$39,080 for the year ended December 31, 2023.

**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. Ohio’s state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

2023 activity includes \$3,421,318 which was sub-granted to other governments and organizations, and \$2,408,338 which was returned to the granting agency. These amounts are reflected as intergovernmental expenditures in the applicable Special Revenue Funds on the accompanying financial statements.

**NOTE 27 - SUBSEQUENT EVENTS**

In May 2024, various purpose bond anticipation notes were issued for \$22,870,000 to partially pay off outstanding bond anticipation notes of \$17,805,000, with \$10,985,000 in governmental activities and \$6,820,000 in business-type activities. The remaining \$5,065,000 was for various purposes, including \$2,505,000 for the State Route 82 Sewer Extension project and \$2,005,000 for the South Boone Sanitary Sewer Project. These notes have interest rates of 4.375 and 5.00 percent and mature in May 2025.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.600988%	0.587402%	0.583574%	0.585259%
County's Proportionate Share of the Net Pension Liability	\$ 177,532,118	\$ 51,106,351	\$ 86,414,604	\$ 115,680,412
County's Covered Payroll	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	191.90%	61.56%	106.96%	142.78%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.0132942%	0.0123357%	0.0126594%	0.0124485%
County's Proportionate Share of the Net Pension Liability	\$ 2,862,901	\$ 2,742,237	\$ 1,618,615	\$ 3,012,089
County's Covered Payroll	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	177.37%	179.00%	102.50%	199.54%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.590132%	0.577728%	0.586702%	0.623432%	0.612384%	0.612384%
\$ 161,625,092	\$ 90,634,323	\$ 133,230,046	\$ 107,986,282	\$ 73,624,549	\$ 72,127,815
\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
205.43%	120.11%	165.96%	135.77%	93.93%	78.74%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
0.0125977%	0.0131190%	0.0132249%	0.0135129%	0.0134389%	0.0134380%
\$ 2,785,903	\$ 2,884,580	\$ 3,141,613	\$ 4,523,172	\$ 3,713,862	\$ 3,268,548
\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
187.66%	194.53%	237.52%	307.55%	254.66%	225.57%
77.40%	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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 13,410,508	\$ 13,168,417	\$ 11,824,154	\$ 11,503,826
Contributions in Relation to the Contractually Required Contribution	<u>(13,410,508)</u>	<u>(13,168,417)</u>	<u>(11,824,154)</u>	<u>(11,503,826)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 94,271,018	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539
Contributions as a Percentage of Covered Payroll	14.23%	14.23%	14.24%	14.24%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 238,576	\$ 225,967	\$ 214,473	\$ 221,075
Contributions in Relation to the Contractually Required Contribution	<u>(238,576)</u>	<u>(225,967)</u>	<u>(214,473)</u>	<u>(221,075)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,704,114	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 11,528,156	\$ 11,196,829	\$ 9,975,003	\$ 9,633,340	\$ 9,544,113	\$ 9,406,219
<u>(11,528,156)</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158
14.23%	14.23%	13.22%	12.00%	12.00%	12.00%
\$ 211,331	\$ 207,834	\$ 207,599	\$ 185,178	\$ 205,898	\$ 189,585
<u>(211,331)</u>	<u>(207,834)</u>	<u>(207,599)</u>	<u>(185,178)</u>	<u>(205,898)</u>	<u>(189,585)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346
14.00%	14.00%	14.00%	14.00%	14.00%	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 Seven Years (1)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.587647%	0.575595%	0.572396%	0.574416%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ 3,705,227	\$ (18,028,516)	\$ (10,197,692)	\$ 79,341,772
County's Covered Payroll	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	4.01%	-21.72%	-12.62%	97.93%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.0132942%	0.0123357%	0.0126594%	0.0124485%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (258,554)	\$ (319,412)	\$ (266,913)	\$ (218,782)
County's Covered Payroll	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-16.02%	-20.85%	-16.90%	-14.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%	182.10%

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

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

See accompanying notes to the required supplementary information.

<b>2019</b>	<b>2018</b>	<b>2017</b>
0.579000%	0.568733%	0.578443%
\$ 75,487,932	\$ 61,760,214	\$ 58,424,708
\$ 78,674,782	\$ 75,457,769	\$ 80,277,833
95.95%	81.85%	72.78%
46.33%	54.14%	54.04%
0.0125980%	0.0303170%	0.0304812%
\$ (208,653)	\$ (487,163)	\$ 1,189,265
\$ 1,484,529	\$ 1,482,850	\$ 1,322,700
-14.06%	-32.85%	89.91%
174.70%	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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
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)	\$ 94,271,018	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<b><i>State Teachers Retirement System (STRS)</i></b>				
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	\$ 1,704,114	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107
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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ -	\$ -	\$ 805,422	\$ 1,876,579	n/a	n/a
-	-	(805,422)	(1,876,579)	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a
\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	n/a	n/a
0.00%	0.00%	1.07%	2.34%	n/a	n/a
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,292
-	-	-	-	-	(7,292)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346
0.00%	0.00%	0.00%	0.00%	0.00%	0.50%

See accompanying notes to the required supplementary information.

**Lorain County, Ohio**  
*Notes to the Required Supplementary Information*  
For the Year Ended December 31, 2023

**NOTE 1 - NET PENSION LIABILITY**

***Changes in Assumptions – OPERS***

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	2.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age	Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2022	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017 - 2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple 5.50% to 5.00%

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

There were no significant changes in benefit terms.

***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.

**Lorain County, Ohio**  
*Notes to the Required Supplementary Information*  
For the Year Ended December 31, 2023

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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 January 1, 2024, Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes.

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

**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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Wage Inflation	2.75%	2.75%	3.25%	3.25%	3.25%	3.25%
Discount Rate	5.22%	6.00%	6.00%	3.16%	3.96%	3.85%
Municipal Bond Rate	4.05%	1.84%	2.00%	2.75%	3.71%	3.31%
Health Care Cost Trend Rate	5.50%	5.50%	8.50%	10.50%	10.00%	7.50%

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

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

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

***Changes in Assumptions – STRS***

For 2022, salary increase rates were updated based on the actuarial experience study for the period 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.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

**Lorain County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2023*

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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.

***Changes in Benefit Terms – STRS***

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely

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**

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>						
Property Taxes	\$ 9,031,561	\$ 9,753,311	\$ 9,753,311	\$ -	\$ 9,753,311	\$ -
Sales Tax	24,000,000	27,388,385	27,388,385	-	27,388,385	-
Charges for Services	3,994,873	3,793,403	3,835,230	-	3,835,230	41,827
Licenses, Permits and Fees	11,297,930	11,699,429	11,864,340	-	11,864,340	164,911
Fines and Forfeitures	680,000	754,435	761,962	-	761,962	7,527
Intergovernmental Revenue	15,754,367	13,106,341	13,113,250	-	13,113,250	6,909
Interest Income	1,600,516	5,729,375	5,848,966	-	5,848,966	119,591
Miscellaneous Revenue	1,415,249	4,379,739	4,386,541	-	4,386,541	6,802
<b>Total Revenues</b>	<b>67,774,496</b>	<b>76,604,418</b>	<b>76,951,985</b>	<b>-</b>	<b>76,951,985</b>	<b>347,567</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	2,591,445	1,404,789	1,352,693	-	1,352,693	52,096
Fringe Benefits	1,017,559	509,415	440,177	1,066	441,243	68,172
Material and Supplies	45,742	21,600	17,813	1,419	19,232	2,368
Equipment	27,000	53,951	48,274	3,200	51,474	2,477
Contractual Services	1,169,000	175,563	43,707	18,000	61,707	113,856
Other	840,000	14,822,562	14,810,922	-	14,810,922	11,640
<b>Total Commissioners</b>	<b>5,690,746</b>	<b>16,987,880</b>	<b>16,713,586</b>	<b>23,685</b>	<b>16,737,271</b>	<b>250,609</b>
Auditor:						
Salaries and Wages	1,432,683	1,458,643	1,456,859	-	1,456,859	1,784
Fringe Benefits	200,621	202,363	198,772	-	198,772	3,591
Material and Supplies	35,526	40,234	29,139	11,095	40,234	-
Equipment	2,110	33,396	30,759	2,637	33,396	-
Contractual Services	195,650	161,135	95,662	65,473	161,135	-
Other	46,035	44,215	36,344	7,850	44,194	21
<b>Total Auditor</b>	<b>1,912,625</b>	<b>1,939,986</b>	<b>1,847,535</b>	<b>87,055</b>	<b>1,934,590</b>	<b>5,396</b>
Treasurer:						
Salaries and Wages	384,622	384,622	371,103	-	371,103	13,519
Fringe Benefits	57,000	57,000	52,716	-	52,716	4,284
Material and Supplies	10,000	10,000	3,161	-	3,161	6,839
Equipment	25,995	16,123	7,167	-	7,167	8,956
Contractual Services	106,000	106,000	102,619	1,357	103,976	2,024
Other	8,500	16,500	7,859	-	7,859	8,641
<b>Total Treasurer</b>	<b>592,117</b>	<b>590,245</b>	<b>544,625</b>	<b>1,357</b>	<b>545,982</b>	<b>44,263</b>
Prosecuting Attorney:						
Salaries and Wages	5,271,291	5,293,420	5,269,494	-	5,269,494	23,926
Fringe Benefits	1,089,541	1,095,541	968,752	-	968,752	126,789
Material and Supplies	139,873	93,967	77,010	13,032	90,042	3,925
Equipment	77,351	85,820	63,433	18,643	82,076	3,744
Contractual Services	94,632	125,932	118,978	1,021	119,999	5,933
Fees	4,200	1,685	414	-	414	1,271
Other	111,972	164,378	158,820	-	158,820	5,558
<b>Total Prosecuting Attorney</b>	<b>6,788,860</b>	<b>6,860,743</b>	<b>6,656,901</b>	<b>32,696</b>	<b>6,689,597</b>	<b>171,146</b>



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Records Center:</b>						
Salaries and Wages	280,850	278,607	204,608	-	204,608	73,999
Fringe Benefits	39,500	39,500	30,327	-	30,327	9,173
Material and Supplies	8,000	62,851	62,801	-	62,801	50
Equipment	2,000	3,253	1,942	1,075	3,017	236
Contractual Services	8,180	15,821	9,400	4,681	14,081	1,740
Other	500	2,473	2,365	-	2,365	108
<b>Total Records Center</b>	<b>339,030</b>	<b>402,505</b>	<b>311,443</b>	<b>5,756</b>	<b>317,199</b>	<b>85,306</b>
<b>Board of Elections:</b>						
Salaries and Wages	1,701,191	1,949,139	1,912,358	-	1,912,358	36,781
Fringe Benefits	238,167	271,487	265,489	-	265,489	5,998
Material and Supplies	393,400	351,742	349,335	-	349,335	2,407
Equipment	40,191	227,070	213,383	9,232	222,615	4,455
Contractual Services	469,317	749,279	728,014	17,871	745,885	3,394
Fees	500	750	268	-	268	482
Other	163,593	232,579	231,419	-	231,419	1,160
<b>Total Board of Elections</b>	<b>3,006,359</b>	<b>3,782,046</b>	<b>3,700,266</b>	<b>27,103</b>	<b>3,727,369</b>	<b>54,677</b>
<b>Community Maintenance:</b>						
Salaries and Wages	1,315,000	1,369,310	1,296,754	-	1,296,754	72,556
Fringe Benefits	184,100	190,100	178,561	-	178,561	11,539
Material and Supplies	695,500	792,542	685,682	78,240	763,922	28,620
Equipment	185,719	135,114	110,903	10,788	121,691	13,423
Contractual Services	3,684,744	3,682,066	3,067,221	513,355	3,580,576	101,490
Fees	1,334	8,335	6,974	1,360	8,334	1
Other	10,250	13,215	2,261	-	2,261	10,954
<b>Total Community Maintenance</b>	<b>6,076,647</b>	<b>6,190,682</b>	<b>5,348,356</b>	<b>603,743</b>	<b>5,952,099</b>	<b>238,583</b>
<b>Community Development:</b>						
Salaries and Wages	720,960	741,027	500,761	-	500,761	240,266
Fringe Benefits	100,809	100,809	66,910	-	66,910	33,899
Material and Supplies	19,200	19,200	3,726	-	3,726	15,474
Equipment	21,200	19,600	3,444	1,061	4,505	15,095
Contractual Services	195,050	194,150	106,324	-	106,324	87,826
Fees	350	350	-	-	-	350
Other	85,275	128,378	26,987	33,423	60,410	67,968
<b>Total Community Development</b>	<b>1,142,844</b>	<b>1,203,514</b>	<b>708,152</b>	<b>34,484</b>	<b>742,636</b>	<b>460,878</b>
<b>Recorder:</b>						
Salaries and Wages	612,072	613,645	555,708	-	555,708	57,937
Fringe Benefits	85,690	85,690	82,218	-	82,218	3,472
Material and Supplies	5,000	5,000	3,755	-	3,755	1,245
Other	10,000	10,000	5,726	-	5,726	4,274
<b>Total Recorder</b>	<b>712,762</b>	<b>714,335</b>	<b>647,407</b>	<b>-</b>	<b>647,407</b>	<b>66,928</b>
<b>Insurance/Pensions/Taxes:</b>						
Fringe Benefits	11,410,000	4,218,383	3,898,529	-	3,898,529	319,854
Contractual Services	15,000	1,000	140	-	140	860
Fees	210,004	224,000	208,229	2,404	210,633	13,367
Other	3,000	3,000	-	-	-	3,000
<b>Total Insurance/Pensions/Taxes</b>	<b>11,638,004</b>	<b>4,446,383</b>	<b>4,106,898</b>	<b>2,404</b>	<b>4,109,302</b>	<b>337,081</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Miscellaneous:						
Material and Supplies	119,925	194,500	188,152	1,658	189,810	4,690
Equipment	12,190	114,000	114,000	-	114,000	-
Contractual Services	2,017,500	2,134,788	1,184,341	440,527	1,624,868	509,920
Fees	30,125	29,500	21,250	1,500	22,750	6,750
Other	709,750	878,893	782,561	3,950	786,511	92,382
<b>Total Miscellaneous</b>	<b>2,889,490</b>	<b>3,351,681</b>	<b>2,290,304</b>	<b>447,635</b>	<b>2,737,939</b>	<b>613,742</b>
<b>Total General Government - Legislative and Executive</b>	<b>40,789,484</b>	<b>46,470,000</b>	<b>42,875,473</b>	<b>1,265,918</b>	<b>44,141,391</b>	<b>2,328,609</b>
Judicial:						
Court of Appeals:						
Fees	20,000	96,000	60,058	-	60,058	35,942
Other	200,000	170,000	114,724	-	114,724	55,276
<b>Total Court of Appeals</b>	<b>220,000</b>	<b>266,000</b>	<b>174,782</b>	<b>-</b>	<b>174,782</b>	<b>91,218</b>
Common Pleas Court:						
Salaries and Wages	3,840,450	3,786,416	3,751,161	-	3,751,161	35,255
Fringe Benefits	537,663	501,663	487,120	-	487,120	14,543
Material and Supplies	92,690	53,699	38,015	-	38,015	15,684
Equipment	123,222	332,639	93,646	225,174	318,820	13,819
Contractual Services	196,316	344,997	230,052	15,909	245,961	99,036
Fees	1,454,000	1,721,152	1,587,125	-	1,587,125	134,027
Other	85,126	76,201	54,383	7,626	62,009	14,192
<b>Total Common Pleas Court</b>	<b>6,329,467</b>	<b>6,816,767</b>	<b>6,241,502</b>	<b>248,709</b>	<b>6,490,211</b>	<b>326,556</b>
Domestic Relations-Domestic Relations:						
Salaries and Wages	2,522,310	2,502,134	2,491,631	-	2,491,631	10,503
Fringe Benefits	353,418	363,368	336,252	-	336,252	27,116
Material and Supplies	59,894	67,080	67,053	-	67,053	27
Equipment	17,448	34,499	31,843	2,310	34,153	346
Contractual Services	48,500	42,503	40,722	1,323	42,045	458
Fees	1,000	-	-	-	-	-
Other	32,290	43,645	38,620	3,789	42,409	1,236
<b>Total Domestic Relations - Domestic Relations</b>	<b>3,034,860</b>	<b>3,053,229</b>	<b>3,006,121</b>	<b>7,422</b>	<b>3,013,543</b>	<b>39,686</b>
Domestic Relations-Juvenile Probation:						
Salaries and Wages	2,467,710	2,411,561	2,401,378	-	2,401,378	10,183
Fringe Benefits	345,480	357,260	330,235	-	330,235	27,025
Material and Supplies	63,877	76,706	75,597	1,000	76,597	109
Equipment	40,915	42,209	40,264	1,000	41,264	945
Contractual Services	34,254	33,637	31,369	2,266	33,635	2
Fees	622,000	1,019,370	884,451	-	884,451	134,919
Other	30,000	43,093	43,091	-	43,091	2
<b>Total Domestic Relations - Juvenile Probation</b>	<b>3,604,236</b>	<b>3,983,836</b>	<b>3,806,385</b>	<b>4,266</b>	<b>3,810,651</b>	<b>173,185</b>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Domestic Relations-Juvenile Detention Home:</b>						
Salaries and Wages	1,700,000	1,737,796	1,728,009	-	1,728,009	9,787
Fringe Benefits	238,000	262,200	241,101	-	241,101	21,099
Material and Supplies	56,635	57,150	40,901	16,247	57,148	2
Equipment	16,911	16,741	15,500	1,240	16,740	1
Contractual Services	350,886	385,645	355,204	30,053	385,257	388
Other	7,199	8,757	8,706	51	8,757	-
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>2,369,631</b>	<b>2,468,289</b>	<b>2,389,421</b>	<b>47,591</b>	<b>2,437,012</b>	<b>31,277</b>
<b>Domestic Relations-Child Support:</b>						
Salaries and Wages	363,856	518,744	508,646	-	508,646	10,098
Fringe Benefits	197,949	272,613	236,166	-	236,166	36,447
Material and Supplies	42,457	44,650	41,072	3,419	44,491	159
Equipment	400	760	760	-	760	-
Contractual Services	11,967	2,306	679	-	679	1,627
Fees	55,788	55,788	41,822	-	41,822	13,966
Other	6,750	6,750	3,930	-	3,930	2,820
<b>Total Domestic Relations-Child Support:</b>	<b>679,167</b>	<b>901,611</b>	<b>833,075</b>	<b>3,419</b>	<b>836,494</b>	<b>65,117</b>
<b>Domestic Relations-Hazel Webber Home:</b>						
Salaries and Wages	437,000	482,000	474,127	-	474,127	7,873
Fringe Benefits	61,180	73,980	66,095	-	66,095	7,885
Material and Supplies	1,000	4,220	2,219	2,000	4,219	1
Equipment	-	228	228	-	228	-
Contractual Services	35,755	35,803	31,062	4,654	35,716	87
Other	512	969	939	30	969	-
<b>Total Domestic Relations-Hazel Webber Home</b>	<b>535,447</b>	<b>597,200</b>	<b>574,670</b>	<b>6,684</b>	<b>581,354</b>	<b>15,846</b>
<b>Probate Court:</b>						
Salaries and Wages	709,598	813,598	698,619	-	698,619	114,979
Fringe Benefits	99,344	113,904	95,178	-	95,178	18,726
Material and Supplies	5,500	5,500	4,944	-	4,944	556
Contractual Services	1,992	1,992	958	-	958	1,034
Other	20,000	20,000	8,380	-	8,380	11,620
<b>Total Probate Court</b>	<b>836,434</b>	<b>954,994</b>	<b>808,079</b>	<b>-</b>	<b>808,079</b>	<b>146,915</b>
<b>Clerk of Courts:</b>						
Salaries and Wages	519,422	969,761	964,360	-	964,360	5,401
Fringe Benefits	86,000	136,000	130,906	-	130,906	5,094
Material and Supplies	25,000	35,675	35,268	-	35,268	407
Equipment	5,000	5,610	4,252	-	4,252	1,358
Contractual Services	16,000	15,715	7,742	-	7,742	7,973
Fees	44,000	29,126	10,552	-	10,552	18,574
Other	15,500	23,500	21,919	57	21,976	1,524
<b>Total Clerk of Courts</b>	<b>710,922</b>	<b>1,215,387</b>	<b>1,174,999</b>	<b>57</b>	<b>1,175,056</b>	<b>40,331</b>

(continued)

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Municipal Court:						
Salaries and Wages	600,500	600,500	585,436	-	585,436	15,064
Fringe Benefits	146,000	146,000	136,224	-	136,224	9,776
Contractual Services	37,000	37,000	18,125	-	18,125	18,875
Fees	785,500	1,094,638	962,665	-	962,665	131,973
Other	60,000	60,000	29,376	-	29,376	30,624
<b>Total Municipal Courts</b>	<b>1,629,000</b>	<b>1,938,138</b>	<b>1,731,826</b>	<b>-</b>	<b>1,731,826</b>	<b>206,312</b>
<b>Total General Government - Judicial</b>	<b>19,949,164</b>	<b>22,195,451</b>	<b>20,740,860</b>	<b>318,148</b>	<b>21,059,008</b>	<b>1,136,443</b>
Public Safety:						
Coroner:						
Salaries and Wages	696,168	696,168	690,789	-	690,789	5,379
Fringe Benefits	97,464	97,464	93,646	-	93,646	3,818
Material and Supplies	15,875	15,875	11,335	-	11,335	4,540
Equipment	6,000	24,000	13,676	7,430	21,106	2,894
Contractual Services	273,194	274,925	167,033	39,549	206,582	68,343
Other	16,992	16,992	12,882	-	12,882	4,110
<b>Total Coroner</b>	<b>1,105,693</b>	<b>1,125,424</b>	<b>989,361</b>	<b>46,979</b>	<b>1,036,340</b>	<b>89,084</b>
Sheriff:						
Salaries and Wages	5,742,689	2,168,040	1,977,658	-	1,977,658	190,382
Fringe Benefits	1,037,689	1,118,439	1,009,684	-	1,009,684	108,755
Material and Supplies	371,471	376,790	357,117	9,310	366,427	10,363
Equipment	211,463	323,279	258,411	63,507	321,918	1,361
Contractual Services	254,709	296,904	231,556	57,786	289,342	7,562
Fees	-	618	555	-	555	63
Other	134,014	55,709	49,632	2,501	52,133	3,576
<b>Total Sheriff</b>	<b>7,752,035</b>	<b>4,339,779</b>	<b>3,884,613</b>	<b>133,104</b>	<b>4,017,717</b>	<b>322,062</b>
Community Disaster Services:						
Salaries and Wages	182,320	249,520	242,092	-	242,092	7,428
Fringe Benefits	25,525	30,225	30,009	-	30,009	216
Material and Supplies	14,200	12,862	9,140	-	9,140	3,722
Equipment	5,200	9,339	6,964	-	6,964	2,375
Contractual Services	73,800	56,674	36,484	150	36,634	20,040
Other	4,500	6,925	2,064	-	2,064	4,861
<b>Total Community Disaster Services</b>	<b>305,545</b>	<b>365,545</b>	<b>326,753</b>	<b>150</b>	<b>326,903</b>	<b>38,642</b>
<b>Total Public Safety</b>	<b>9,163,273</b>	<b>5,830,748</b>	<b>5,200,727</b>	<b>180,233</b>	<b>5,380,960</b>	<b>449,788</b>
Public Works:						
Engineer:						
Salaries and Wages	71,000	77,200	77,184	-	77,184	16
Fringe Benefits	9,900	11,200	11,127	-	11,127	73
<b>Total Public Works</b>	<b>80,900</b>	<b>88,400</b>	<b>88,311</b>	<b>-</b>	<b>88,311</b>	<b>89</b>
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	819	-	819	3,181
<b>Total Health</b>	<b>4,000</b>	<b>4,000</b>	<b>819</b>	<b>-</b>	<b>819</b>	<b>3,181</b>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund**  
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Human Services:						
Soldiers' Relief Commission Board:						
Salaries and Wages	1,021,000	1,021,000	999,946	-	999,946	21,054
Fringe Benefits	145,000	145,000	136,720	-	136,720	8,280
Material and Supplies	179,370	209,645	123,699	36,966	160,665	48,980
Equipment	128,974	214,739	182,821	-	182,821	31,918
Contractual Services	396,978	259,115	145,952	60,236	206,188	52,927
Other	2,317,000	2,319,739	1,773,350	31,515	1,804,865	514,874
<b>Total Soldiers' Relief Commission Board</b>	<b>4,188,322</b>	<b>4,169,238</b>	<b>3,362,488</b>	<b>128,717</b>	<b>3,491,205</b>	<b>678,033</b>
<b>Total Human Services</b>	<b>4,188,322</b>	<b>4,169,238</b>	<b>3,362,488</b>	<b>128,717</b>	<b>3,491,205</b>	<b>678,033</b>
Capital Outlay:						
Equipment	-	660,004	559,901	40,346	600,247	59,757
Contractual Services	39,754	210,232	150,232	60,000	210,232	-
Capital Improvements	193,623	5,223,486	2,635,980	2,586,640	5,222,620	866
<b>Total Capital Outlay</b>	<b>233,377</b>	<b>6,093,722</b>	<b>3,346,113</b>	<b>2,686,986</b>	<b>6,033,099</b>	<b>60,623</b>
Intergovernmental:						
Contractual Services	3,500	3,500	1,238	-	1,238	2,262
<b>Total Intergovernmental</b>	<b>3,500</b>	<b>3,500</b>	<b>1,238</b>	<b>-</b>	<b>1,238</b>	<b>2,262</b>
<b>Total Expenditures</b>	<b>74,412,020</b>	<b>84,855,059</b>	<b>75,616,029</b>	<b>4,580,002</b>	<b>80,196,031</b>	<b>4,659,028</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(6,637,524)</b>	<b>(8,250,641)</b>	<b>1,335,956</b>	<b>(4,580,002)</b>	<b>(3,244,046)</b>	<b>5,006,595</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,020,000	1,020,000	-	1,020,000	-
Transfers Out	(3,000,000)	(4,570,786)	(4,453,523)	-	(4,453,523)	117,263
Advances In	-	4,561,872	4,561,872	-	4,561,872	-
Advances Out	-	(765,538)	(765,538)	-	(765,538)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,000,000)</b>	<b>245,548</b>	<b>362,811</b>	<b>-</b>	<b>362,811</b>	<b>117,263</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(9,637,524)	(8,005,093)	1,698,767	<u>\$ (4,580,002)</u>	<u>\$ (2,881,235)</u>	<u>\$ 5,123,858</u>
Fund Balance at Beginning of Year	24,684,223	24,684,223	24,684,223			
<b>Fund Balance at End of Year</b>	<b>\$ 15,046,699</b>	<b>\$ 16,679,130</b>	<b>\$ 26,382,990</b>			

## Lorain County, Ohio NonMajor Governmental Funds

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

**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 Operations** - 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**

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**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**

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**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. There is no current year activity and no legally adopted budget; therefore there is no budgetary schedule.

**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 no current year activity and no legally adopted budget; therefore there is no budgetary schedule.

**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.



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

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**Ohio Traffic Safety Office** - To account for state grant revenues from the Ohio Traffic Safety Office for the Impaired Driving Enforcement and Selective Traffic Enforcement Programs. This fund had no budget or budget basis activity during 2024; therefore a budget will not be presented.

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

**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.

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Common Pleas Special Projects	Common Pleas Special Projects - IJIS	Case Management Special Project	T-Federal	EISA Grant
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 1,460,145	\$ 3,123	\$ 573,530	\$ 18,163	\$ 439,203
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	22,860	-	4,337	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,483,005</u>	<u>\$ 3,123</u>	<u>\$ 577,867</u>	<u>\$ 18,163</u>	<u>\$ 439,203</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Accrued Wages	3,494	-	-	-	-
Intergovernmental Payable	1,421	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>4,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	1,478,090	3,123	577,867	18,163	429,203
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>1,478,090</u>	<u>3,123</u>	<u>577,867</u>	<u>18,163</u>	<u>429,203</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,483,005</u>	<u>\$ 3,123</u>	<u>\$ 577,867</u>	<u>\$ 18,163</u>	<u>\$ 439,203</u>

**Lorain County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2023*

	Nonmajor Special Revenue Funds				
	Community Development Block Grant	Neighborhood Stabilization	Computerized Legal Research	Jail Facility Operations	Dog and Kennel
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 101,990	\$ 109,637	\$ 3,117,815	\$ 653,049	\$ 778,152
Cash with Fiscal Agent	199,982	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	416,159	78,102
Accounts Receivable	-	-	18,970	9,920	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	18,488	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	3,540,240	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	73,040	-	-	2,625	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	354,178	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 729,190</u>	<u>\$ 109,637</u>	<u>\$ 3,136,785</u>	<u>\$ 4,640,481</u>	<u>\$ 856,254</u>
<b>Liabilities</b>					
Accounts Payable	\$ 20,170	\$ -	\$ 29,285	\$ 100,083	\$ 2,497
Accrued Wages	-	-	107	498,591	12,365
Intergovernmental Payable	-	-	-	205,041	5,163
Due to Other Funds	-	-	-	-	153,443
Advances from Other Funds	100,343	-	-	300,000	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>120,513</u>	<u>-</u>	<u>29,392</u>	<u>1,103,715</u>	<u>173,468</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	1,288,104	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,288,104</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Nonspendable	-	-	-	-	-
Restricted	608,677	109,637	3,107,393	2,248,662	682,786
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>608,677</u>	<u>109,637</u>	<u>3,107,393</u>	<u>2,248,662</u>	<u>682,786</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 729,190</u>	<u>\$ 109,637</u>	<u>\$ 3,136,785</u>	<u>\$ 4,640,481</u>	<u>\$ 856,254</u>

(continued)

**Lorain County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2023*

	Nonmajor Special Revenue Funds				
	Recycle Ohio	Solid Waste	Workforce Investment Act	Comprehensive Case Management and Employment Program	Justice Assistance Grant Program
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 248,252	\$ 4,972,741	\$ 341,844	\$ 229,881	\$ 40,408
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	387,379	6,251	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	2,084	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	1,284,241	116,762	9,519
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	144,784	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 248,252</u>	<u>\$ 5,504,904</u>	<u>\$ 1,634,420</u>	<u>\$ 346,643</u>	<u>\$ 49,927</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 9,783	\$ 84,469	\$ 10,200	\$ -
Accrued Wages	-	16,769	-	-	5,001
Intergovernmental Payable	-	7,637	-	-	1,435
Due to Other Funds	-	255,872	373,384	-	50,000
Advances from Other Funds	144,784	-	-	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>144,784</u>	<u>290,061</u>	<u>457,853</u>	<u>10,200</u>	<u>56,436</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	677,073	8,800	9,519
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>677,073</u>	<u>8,800</u>	<u>9,519</u>
<b>Deferred Outflows of Resources</b>					
Nonspendable	-	-	-	-	-
Restricted	103,468	5,214,843	499,494	327,643	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(16,028)
<i>Total Fund Balances (Deficit)</i>	<u>103,468</u>	<u>5,214,843</u>	<u>499,494</u>	<u>327,643</u>	<u>(16,028)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 248,252</u>	<u>\$ 5,504,904</u>	<u>\$ 1,634,420</u>	<u>\$ 346,643</u>	<u>\$ 49,927</u>

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	P.A.I.R.	Real Estate Assessment	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 17,381	\$ 9,732,317	\$ 2,814,831	\$ 475,346	\$ 1,910,996
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	5,243	-	61,105
Accrued Interest Receivable	-	-	-	-	10,478
Due from Other Funds	-	-	-	-	67,720
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	4,418,173	-
Local Government Receivable	-	-	-	-	4,304,910
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	1,217,437
<i>Total Assets</i>	<u>\$ 17,381</u>	<u>\$ 9,732,317</u>	<u>\$ 2,820,074</u>	<u>\$ 4,893,519</u>	<u>\$ 7,572,646</u>
<b>Liabilities</b>					
Accounts Payable	\$ 9,470	\$ 34,318	\$ 5,534	\$ 66,260	\$ 224,145
Accrued Wages	-	71,589	23,454	75,788	134,605
Intergovernmental Payable	-	31,089	9,372	32,039	94,559
Due to Other Funds	-	-	-	15,852	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>9,470</u>	<u>136,996</u>	<u>38,360</u>	<u>189,939</u>	<u>453,309</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	4,418,173	2,925,562
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,418,173</u>	<u>2,925,562</u>
Nonspendable	-	-	-	-	1,217,437
Restricted	7,911	9,595,321	2,781,714	285,407	2,976,338
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>7,911</u>	<u>9,595,321</u>	<u>2,781,714</u>	<u>285,407</u>	<u>4,193,775</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 17,381</u>	<u>\$ 9,732,317</u>	<u>\$ 2,820,074</u>	<u>\$ 4,893,519</u>	<u>\$ 7,572,646</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Violent Offender	Domestic Relations Title IV-E	Drug Court	Mental Health Court	Bascule Bridge
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ 2,748,033	\$ 92,871	\$ -	\$ 61,282
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	43,538	82,616	-	63,191
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 2,791,571</u>	<u>\$ 175,487</u>	<u>\$ -</u>	<u>\$ 124,473</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 3,230	\$ -	\$ -	\$ 12,847
Accrued Wages	-	5,351	1,411	-	11,807
Intergovernmental Payable	-	2,177	-	-	4,860
Due to Other Funds	-	-	-	-	4,544
Advances from Other Funds	-	-	7,000	-	149,000
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>10,758</u>	<u>8,411</u>	<u>-</u>	<u>183,058</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	64,110	-	741
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>64,110</u>	<u>-</u>	<u>741</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	2,780,813	102,966	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(59,326)
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>2,780,813</u>	<u>102,966</u>	<u>-</u>	<u>(59,326)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 2,791,571</u>	<u>\$ 175,487</u>	<u>\$ -</u>	<u>\$ 124,473</u>

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Community Housing Improvement Program	Youth Services	Reclaim Ohio	Local Law Enforcement	Medically Handicapped Child
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 177,006	\$ 1,850,718	\$ 965,058	\$ 195,438	\$ 1,056,438
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	2,616	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	60,777	19,099	609,482	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 237,783</u>	<u>\$ 1,872,433</u>	<u>\$ 1,574,540</u>	<u>\$ 195,438</u>	<u>\$ 1,056,438</u>
<b>Liabilities</b>					
Accounts Payable	\$ 20,024	\$ 9,786	\$ 92,797	\$ -	\$ -
Accrued Wages	-	8,953	22,496	-	-
Intergovernmental Payable	-	3,659	9,644	-	71,381
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	125,799	40,000	-	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>145,823</u>	<u>62,398</u>	<u>124,937</u>	<u>-</u>	<u>71,381</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	4,931	609,482	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>4,931</u>	<u>609,482</u>	<u>-</u>	<u>-</u>
<b>Nonspendable</b>					
Restricted	91,960	1,805,104	840,121	195,438	985,057
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>91,960</u>	<u>1,805,104</u>	<u>840,121</u>	<u>195,438</u>	<u>985,057</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 237,783</u>	<u>\$ 1,872,433</u>	<u>\$ 1,574,540</u>	<u>\$ 195,438</u>	<u>\$ 1,056,438</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Marriage Licenses	Indigent Guardianship	Veteran's Court	Probate Court Dispute Resolution	County Probation Services
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 86,643	\$ 226,472	\$ 50,384	\$ 338,358	\$ 797,869
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	1,559	1,208	-	1,256	9,084
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 88,202</u>	<u>\$ 227,680</u>	<u>\$ 50,384</u>	<u>\$ 339,614</u>	<u>\$ 806,953</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 1,363	\$ -	\$ -	\$ -
Accrued Wages	-	629	-	-	10,267
Intergovernmental Payable	-	-	-	-	3,755
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	9,091	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>1,992</u>	<u>9,091</u>	<u>-</u>	<u>14,022</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Nonspendable</b>					
Restricted	88,202	225,688	41,293	339,614	792,931
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>88,202</u>	<u>225,688</u>	<u>41,293</u>	<u>339,614</u>	<u>792,931</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 88,202</u>	<u>\$ 227,680</u>	<u>\$ 50,384</u>	<u>\$ 339,614</u>	<u>\$ 806,953</u>



**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Public Safety	Local Emergency Planning Committee	SERC Grant	TB Clinic	Law Library Resources
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 200,566	\$ 207,801	\$ 66,660	\$ 1,677,187	\$ 838,487
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	20,935
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	391,609	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	56,736	-	-	23,332	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 257,302</u>	<u>\$ 207,801</u>	<u>\$ 66,660</u>	<u>\$ 2,092,128</u>	<u>\$ 859,422</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 5,004
Accrued Wages	-	-	-	-	4,070
Intergovernmental Payable	-	-	-	-	1,710
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,784</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	374,133	-
Unavailable Revenue	27,274	-	-	40,808	-
<i>Total Deferred Inflows of Resources</i>	<u>27,274</u>	<u>-</u>	<u>-</u>	<u>414,941</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	230,028	207,801	66,660	1,677,187	848,638
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>230,028</u>	<u>207,801</u>	<u>66,660</u>	<u>1,677,187</u>	<u>848,638</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 257,302</u>	<u>\$ 207,801</u>	<u>\$ 66,660</u>	<u>\$ 2,092,128</u>	<u>\$ 859,422</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Court Security	Court Mediation	County Erosion Control	Juvenile School Liasion	Sheriff's Concealed Handgum
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 24,929	\$ 31,143	\$ -	\$ 7,161	\$ 386,648
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	21,590	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 24,929</u>	<u>\$ 52,733</u>	<u>\$ -</u>	<u>\$ 7,161</u>	<u>\$ 386,648</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,384
Accrued Wages	-	6,842	-	-	-
Intergovernmental Payable	-	2,782	-	-	5,829
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	200,214	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>9,624</u>	<u>200,214</u>	<u>-</u>	<u>7,213</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Nonspendable</b>					
Restricted	24,929	43,109	-	7,161	379,435
Committed	-	-	-	-	-
Unassigned	-	-	(200,214)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>24,929</u>	<u>43,109</u>	<u>(200,214)</u>	<u>7,161</u>	<u>379,435</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 24,929</u>	<u>\$ 52,733</u>	<u>\$ -</u>	<u>\$ 7,161</u>	<u>\$ 386,648</u>

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Juvenile Indigent Alcohol Program	Supportive Living	OneOhio Opioid Settlement	Watershed Coordination Grant	LCCW Assessment Grant
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 19,359	\$ 3,207,353	\$ 637,967	\$ 253,020	\$ -
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 19,359</u>	<u>\$ 3,207,353</u>	<u>\$ 637,967</u>	<u>\$ 253,020</u>	<u>\$ -</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 169,153	\$ -	\$ -	\$ -
Accrued Wages	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	190,781
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>169,153</u>	<u>-</u>	<u>-</u>	<u>190,781</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Nonspendable</b>					
Restricted	19,359	3,038,200	637,967	253,020	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(190,781)
<i>Total Fund Balances (Deficit)</i>	<u>19,359</u>	<u>3,038,200</u>	<u>637,967</u>	<u>253,020</u>	<u>(190,781)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,359</u>	<u>\$ 3,207,353</u>	<u>\$ 637,967</u>	<u>\$ 253,020</u>	<u>\$ -</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Golden Acres	Metropolitan Enforcement Group	Criminal Justice Services	Crime Laboratory	911 System
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 25,167	\$ 361,472	\$ 2,137,024	\$ 137,942	\$ 1,133,570
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	800	49,267
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	22,198	-
Property and Other Local Taxes Receivable	-	401,738	522,140	200,868	7,366,250
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	95,243	106,003	18,114	235,584
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 25,167</u>	<u>\$ 858,453</u>	<u>\$ 2,765,167</u>	<u>\$ 379,922</u>	<u>\$ 8,784,671</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 6,754	\$ -	\$ 4,785	\$ 57,974
Accrued Wages	-	12,657	24,226	12,235	95,903
Intergovernmental Payable	-	4,652	9,016	5,213	40,682
Due to Other Funds	-	1,111	-	150,000	-
Advances from Other Funds	-	-	-	250,000	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>25,174</u>	<u>33,242</u>	<u>422,233</u>	<u>194,559</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	383,810	498,839	191,904	7,037,517
Unavailable Revenue	-	60,336	55,753	27,078	564,317
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>444,146</u>	<u>554,592</u>	<u>218,982</u>	<u>7,601,834</u>
Nonspendable	-	-	-	-	-
Restricted	-	389,133	2,177,333	-	988,278
Committed	25,167	-	-	-	-
Unassigned	-	-	-	(261,293)	-
<i>Total Fund Balances (Deficit)</i>	<u>25,167</u>	<u>389,133</u>	<u>2,177,333</u>	<u>(261,293)</u>	<u>988,278</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 25,167</u>	<u>\$ 858,453</u>	<u>\$ 2,765,167</u>	<u>\$ 379,922</u>	<u>\$ 8,784,671</u>

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Prosecutor Adult Diversion Program	Child Support Enforcement Agency	Drug Enforcement	Prosecutor's Victim Witness	Coroner's Laboratory
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 13,909	\$ 2,483,842	\$ 19,502	\$ 55,961	\$ 6,375
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	59,310	-	-
Accounts Receivable	-	92,627	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	541,196	7,692	24,224	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 13,909</u>	<u>\$ 3,117,665</u>	<u>\$ 86,504</u>	<u>\$ 80,185</u>	<u>\$ 6,375</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	110,966	-	4,730	-
Intergovernmental Payable	-	49,457	-	1,901	-
Due to Other Funds	-	776,263	-	-	-
Advances from Other Funds	-	-	-	31,310	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>936,686</u>	<u>-</u>	<u>37,941</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	12,433	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,433</u>	<u>-</u>
<b>Nonspendable</b>					
Restricted	13,909	2,180,979	86,504	29,811	6,375
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>13,909</u>	<u>2,180,979</u>	<u>86,504</u>	<u>29,811</u>	<u>6,375</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 13,909</u>	<u>\$ 3,117,665</u>	<u>\$ 86,504</u>	<u>\$ 80,185</u>	<u>\$ 6,375</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Enforcement and Education	Ohio Traffic Safety Office	Law Enforcement	Law Enforcement Trust	Northern Border Initiative Grant
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 11,344	\$ -	\$ 354,055	\$ -	\$ 117,055
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	568,772	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	8,409	-	-	31,176
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 11,344</u>	<u>\$ 8,409</u>	<u>\$ 354,055</u>	<u>\$ 568,772</u>	<u>\$ 148,231</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 14,460
Accrued Wages	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	52,112
Due to Other Funds	-	-	-	-	24,032
Advances from Other Funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,604</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	5,447	-	-	13,019
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>5,447</u>	<u>-</u>	<u>-</u>	<u>13,019</u>
<b>Deferred Inflows of Resources</b>					
Nonspendable	-	-	-	-	-
Restricted	11,344	2,962	354,055	568,772	44,608
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>11,344</u>	<u>2,962</u>	<u>354,055</u>	<u>568,772</u>	<u>44,608</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,344</u>	<u>\$ 8,409</u>	<u>\$ 354,055</u>	<u>\$ 568,772</u>	<u>\$ 148,231</u>

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	Nonmajor Special Revenue Funds				
	Sheriff Continuing Professional Training	Foreclosure Special Project	Ditch Maintenance	County Tax Increment Financing	Hotel/Motel
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 32,881	\$ 14,522	\$ 140,013	\$ 981,041	\$ 2,855,295
Cash with Fiscal Agent	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	43,536	13,900	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	57,044
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	7,536	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 76,417</u>	<u>\$ 28,422</u>	<u>\$ 147,549</u>	<u>\$ 981,041</u>	<u>\$ 2,912,339</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 42,934
Accrued Wages	-	-	-	-	3,162
Intergovernmental Payable	-	1,122	-	-	1,328
Due to Other Funds	-	-	1,288	-	-
Advances from Other Funds	-	-	18,293	-	-
Notes Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>1,122</u>	<u>19,581</u>	<u>-</u>	<u>47,424</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	7,536	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>7,536</u>	<u>-</u>	<u>-</u>
<b>Nonspendable</b>					
Restricted	76,417	27,300	120,432	981,041	2,864,915
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>76,417</u>	<u>27,300</u>	<u>120,432</u>	<u>981,041</u>	<u>2,864,915</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 76,417</u>	<u>\$ 28,422</u>	<u>\$ 147,549</u>	<u>\$ 981,041</u>	<u>\$ 2,912,339</u>

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2023**

	<u>Nonmajor Special Revenue Funds</u>			
	<u>Emergency Rental Assistance Program</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 30,691	\$ 55,155,316	\$ 2,455,337	\$ 57,610,653
Cash with Fiscal Agent	-	199,982	-	199,982
Cash and Cash Equivalents in Segregated Accounts	-	1,122,343	-	1,122,343
Accounts Receivable	-	774,443	3,000	777,443
Accrued Interest Receivable	-	10,478	-	10,478
Due from Other Funds	-	110,490	-	110,490
Property and Other Local Taxes Receivable	-	8,939,649	3,291,690	12,231,339
Sales Taxes Receivable	-	3,540,240	-	3,540,240
Special Assessments Receivable	-	7,536	19,424	26,960
Intergovernmental Receivable	-	7,930,772	205,482	8,136,254
Local Government Receivable	-	4,304,910	-	4,304,910
Notes Receivable	-	354,178	-	354,178
Advances to Other Funds	-	144,784	-	144,784
Materials and Supplies Inventory	-	1,217,437	-	1,217,437
<i>Total Assets</i>	<u>\$ 30,691</u>	<u>\$ 83,812,558</u>	<u>5,974,933</u>	<u>\$ 89,787,491</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 1,048,709	\$ -	\$ 1,048,709
Accrued Wages	-	1,177,468	-	1,177,468
Intergovernmental Payable	-	659,036	-	659,036
Due to Other Funds	-	1,805,789	-	1,805,789
Advances from Other Funds	-	1,566,615	130,000	1,696,615
Notes Payable	-	-	1,100,000	1,100,000
<i>Total Liabilities</i>	<u>-</u>	<u>6,257,617</u>	<u>1,230,000</u>	<u>7,487,617</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	-	8,486,203	3,144,792	11,630,995
Unavailable Revenue	-	10,820,496	371,804	11,192,300
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>19,306,699</u>	<u>3,516,596</u>	<u>22,823,295</u>
Nonspendable	-	1,217,437	-	1,217,437
Restricted	30,691	57,733,280	1,228,337	58,961,617
Committed	-	25,167	-	25,167
Unassigned	-	(727,642)	-	(727,642)
<i>Total Fund Balances (Deficit)</i>	<u>30,691</u>	<u>58,248,242</u>	<u>1,228,337</u>	<u>59,476,579</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 30,691</u>	<u>\$ 83,812,558</u>	<u>\$ 5,974,933</u>	<u>\$ 89,787,491</u>



**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Common Pleas Special Projects	Common Pleas Special Projects - IJIS	Case Management Special Project	T-Federal	EISA Grant
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	248,239	-	49,859	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	146,200	-	-	-	10,000
Investment Income	-	-	-	-	63
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>394,439</u>	<u>-</u>	<u>49,859</u>	<u>-</u>	<u>10,063</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	10,000
Judicial Systems	126,681	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>126,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>267,758</u>	<u>-</u>	<u>49,859</u>	<u>-</u>	<u>63</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	267,758	-	49,859	-	63
<i>Fund Balances Beginning of Year</i>	1,210,332	3,123	528,008	18,163	429,140
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 1,478,090</u>	<u>\$ 3,123</u>	<u>\$ 577,867</u>	<u>\$ 18,163</u>	<u>\$ 429,203</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Community Development Block Grant	Neighborhood Stabilization	Computerized Legal Research	Jail Facility Operations	Dog and Kennel
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	13,745,068	-
Charges for Services	-	-	-	177,694	-
Licenses and Permits	-	-	526,425	-	616,114
Fines and Forfeitures	-	-	-	-	48,467
Special Assessments	-	-	-	-	-
Intergovernmental	992,524	-	-	2,625	-
Investment Income	20,279	-	-	-	-
Miscellaneous	-	-	609	484,726	35,100
<i>Total Revenues</i>	<u>1,012,803</u>	<u>-</u>	<u>527,034</u>	<u>14,410,113</u>	<u>699,681</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	435,190	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	18,023,144	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	635,197
Human Services	-	-	-	-	-
Community and Economic Development	947,232	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>947,232</u>	<u>-</u>	<u>435,190</u>	<u>18,023,144</u>	<u>635,197</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>65,571</u>	<u>-</u>	<u>91,844</u>	<u>(3,613,031)</u>	<u>64,484</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	3,150,000	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,150,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	65,571	-	91,844	(463,031)	64,484
<i>Fund Balances Beginning of Year</i>	543,106	109,637	3,015,549	2,711,693	618,302
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 608,677</u>	<u>\$ 109,637</u>	<u>\$ 3,107,393</u>	<u>\$ 2,248,662</u>	<u>\$ 682,786</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Recycle Ohio	Solid Waste	Workforce Investment Act	Comprehensive Case Management and Employment Program	Justice Assistance Grant Program
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	2,173,837	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	349,500	-	3,241,692	2,163,339	38,630
Investment Income	-	-	-	-	-
Miscellaneous	-	21,659	76,912	4,701	-
<i>Total Revenues</i>	<u>349,500</u>	<u>2,195,496</u>	<u>3,318,604</u>	<u>2,168,040</u>	<u>38,630</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	6,436
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	48,222
Public Works	-	-	-	-	-
Public Health	300,000	1,658,689	-	-	-
Human Services	-	-	4,121,538	1,196,147	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>300,000</u>	<u>1,658,689</u>	<u>4,121,538</u>	<u>1,196,147</u>	<u>54,658</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>49,500</u>	<u>536,807</u>	<u>(802,934)</u>	<u>971,893</u>	<u>(16,028)</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	931,670	-	-
Transfers Out	-	-	-	(931,670)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>931,670</u>	<u>(931,670)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	49,500	536,807	128,736	40,223	(16,028)
<i>Fund Balances Beginning of Year</i>	53,968	4,678,036	370,758	287,420	-
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 103,468</u>	<u>\$ 5,214,843</u>	<u>\$ 499,494</u>	<u>\$ 327,643</u>	<u>\$ (16,028)</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

Nonmajor Special Revenue Funds					
	P.A.I.R.	Real Estate Assessment	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	4,787,715	1,176,470	-	950,330
Licenses and Permits	-	9,089	-	-	266,680
Fines and Forfeitures	-	600	-	-	213,244
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	3,030,592	8,937,534
Investment Income	-	-	-	-	101,729
Miscellaneous	-	4,656	178,888	80,484	827,526
<i>Total Revenues</i>	<u>-</u>	<u>4,802,060</u>	<u>1,355,358</u>	<u>3,111,076</u>	<u>11,297,043</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	4,645,519	888,300	-	-
Judicial Systems	-	-	-	-	-
Public Safety	36,341	-	-	3,816,659	-
Public Works	-	-	-	-	10,440,511
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	82,289
Interest and Fiscal Charges	-	-	-	-	2,978
<i>Total Expenditures</i>	<u>36,341</u>	<u>4,645,519</u>	<u>888,300</u>	<u>3,816,659</u>	<u>10,525,778</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(36,341)</u>	<u>156,541</u>	<u>467,058</u>	<u>(705,583)</u>	<u>771,265</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(404,704)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(404,704)</u>
<i>Net Change in Fund Balances</i>	<u>(36,341)</u>	<u>156,541</u>	<u>467,058</u>	<u>(705,583)</u>	<u>366,561</u>
<i>Fund Balances Beginning of Year</i>	<u>44,252</u>	<u>9,438,780</u>	<u>2,314,656</u>	<u>990,990</u>	<u>3,549,540</u>
Change in Reserve for Inventory	-	-	-	-	277,674
<i>Fund Balances End of Year</i>	<u>\$ 7,911</u>	<u>\$ 9,595,321</u>	<u>\$ 2,781,714</u>	<u>\$ 285,407</u>	<u>\$ 4,193,775</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Violent Offender	Domestic Relations Title IV-E	Drug Court	Mental Health Court	Bascule Bridge
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	587,162	75,259	-	498,031
Investment Income	-	-	-	-	-
Miscellaneous	-	-	25	-	-
<i>Total Revenues</i>	<u>-</u>	<u>587,162</u>	<u>75,284</u>	<u>-</u>	<u>498,031</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	240,365	-	-	-
Public Safety	101	-	123,803	10,838	-
Public Works	-	-	-	-	503,286
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>101</u>	<u>240,365</u>	<u>123,803</u>	<u>10,838</u>	<u>503,286</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(101)</u>	<u>346,797</u>	<u>(48,519)</u>	<u>(10,838)</u>	<u>(5,255)</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(101)	346,797	(48,519)	(10,838)	(5,255)
<i>Fund Balances Beginning of Year</i>	101	2,434,016	151,485	10,838	(54,071)
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ -</u>	<u>\$ 2,780,813</u>	<u>\$ 102,966</u>	<u>\$ -</u>	<u>\$ (59,326)</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Community Housing Improvement Program	Youth Services	Reclaim Ohio	Local Law Enforcement	Medically Handicapped Child
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	162,447	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	242,579	97,658	1,116,724	100,000	-
Investment Income	-	-	-	-	-
Miscellaneous	4,485	84,160	-	-	-
<i>Total Revenues</i>	<u>247,064</u>	<u>344,265</u>	<u>1,116,724</u>	<u>100,000</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	5	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	262,766	1,325,897	-	391,294
Community and Economic Development	401,719	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>401,719</u>	<u>262,766</u>	<u>1,325,897</u>	<u>5</u>	<u>391,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(154,655)</u>	<u>81,499</u>	<u>(209,173)</u>	<u>99,995</u>	<u>(391,294)</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(154,655)</u>	<u>81,499</u>	<u>(209,173)</u>	<u>99,995</u>	<u>(391,294)</u>
<i>Fund Balances Beginning of Year</i>	246,615	1,723,605	1,049,294	95,443	1,376,351
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 91,960</u>	<u>\$ 1,805,104</u>	<u>\$ 840,121</u>	<u>\$ 195,438</u>	<u>\$ 985,057</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Marriage Licenses	Indigent Guardianship	Veteran's Court	Probate Court Dispute Resolution	County Probation Services
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	17,781
Licenses and Permits	51,800	39,012	-	45,678	198,017
Fines and Forfeitures	-	-	-	-	1,747
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	35,000	-	14,121
Investment Income	-	-	-	-	-
Miscellaneous	13,385	-	-	-	1,107
<i>Total Revenues</i>	<u>65,185</u>	<u>39,012</u>	<u>35,000</u>	<u>45,678</u>	<u>232,773</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	36,652	21,071	607	-
Public Safety	-	-	-	-	355,913
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	56,111	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>56,111</u>	<u>36,652</u>	<u>21,071</u>	<u>607</u>	<u>355,913</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,074</u>	<u>2,360</u>	<u>13,929</u>	<u>45,071</u>	<u>(123,140)</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	9,074	2,360	13,929	45,071	(123,140)
<i>Fund Balances Beginning of Year</i>	79,128	223,328	27,364	294,543	916,071
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 88,202</u>	<u>\$ 225,688</u>	<u>\$ 41,293</u>	<u>\$ 339,614</u>	<u>\$ 792,931</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Public Safety	Local Emergency Planning Committee	SERC Grant	TB Clinic	Law Library Resources
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ 379,618	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	91,212	-	-	-
Licenses and Permits	-	-	-	-	3,570
Fines and Forfeitures	-	-	-	-	325,305
Special Assessments	-	-	-	-	-
Intergovernmental	106,272	4,380	45,556	45,953	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	12,039	22,903	30,415
<i>Total Revenues</i>	<u>106,272</u>	<u>95,592</u>	<u>57,595</u>	<u>448,474</u>	<u>359,290</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	356,380
Public Safety	-	277,952	37,384	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	367,457	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>277,952</u>	<u>37,384</u>	<u>367,457</u>	<u>356,380</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>106,272</u>	<u>(182,360)</u>	<u>20,211</u>	<u>81,017</u>	<u>2,910</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	200,000	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	106,272	17,640	20,211	81,017	2,910
<i>Fund Balances Beginning of Year</i>	123,756	190,161	46,449	1,596,170	845,728
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 230,028</u>	<u>\$ 207,801</u>	<u>\$ 66,660</u>	<u>\$ 1,677,187</u>	<u>\$ 848,638</u>



**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Court Security	Court Mediation	County Erosion Control	Juvenile School Liasion	Sheriff's Concealed Handgum
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	64,876
Licenses and Permits	440	233,879	-	-	75,166
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>440</u>	<u>233,879</u>	<u>-</u>	<u>-</u>	<u>140,042</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	779	227,658	-	-	116,504
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>779</u>	<u>227,658</u>	<u>-</u>	<u>-</u>	<u>116,504</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(339)</u>	<u>6,221</u>	<u>-</u>	<u>-</u>	<u>23,538</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(339)	6,221	-	-	23,538
<i>Fund Balances Beginning of Year</i>	25,268	36,888	(200,214)	7,161	355,897
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 24,929</u>	<u>\$ 43,109</u>	<u>\$ (200,214)</u>	<u>\$ 7,161</u>	<u>\$ 379,435</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Juvenile Indigent Alcohol Program	Supportive Living	OneOhio Opioid Settlement	Watershed Coordination Grant	LCCW Assessment Grant
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	177	-	522,340	14,870	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>177</u>	<u>-</u>	<u>522,340</u>	<u>14,870</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	930,163	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	16,920	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>930,163</u>	<u>-</u>	<u>16,920</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>177</u>	<u>(930,163)</u>	<u>522,340</u>	<u>(2,050)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	177	(930,163)	522,340	(2,050)	-
<i>Fund Balances Beginning of Year</i>	19,182	3,968,363	115,627	255,070	(190,781)
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 19,359</u>	<u>\$ 3,038,200</u>	<u>\$ 637,967</u>	<u>\$ 253,020</u>	<u>\$ (190,781)</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Golden Acres	Metropolitan Enforcement Group	Criminal Justice Services	Crime Laboratory	911 System
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ 412,031	\$ 506,155	\$ 206,015	\$ 3,262,525
Sales Taxes	-	-	-	-	-
Charges for Services	-	8,500	-	-	-
Licenses and Permits	-	-	-	65,120	697,712
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	171,155	353,890	178,309	382,941
Investment Income	-	-	-	-	-
Miscellaneous	-	91	81,968	124,993	219,142
<i>Total Revenues</i>	<u>-</u>	<u>591,777</u>	<u>942,013</u>	<u>574,437</u>	<u>4,562,320</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	459,824	829,625	680,933	4,853,349
Public Works	-	-	-	-	-
Public Health	49	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	285,000
Interest and Fiscal Charges	-	-	-	-	47,339
<i>Total Expenditures</i>	<u>49</u>	<u>459,824</u>	<u>829,625</u>	<u>680,933</u>	<u>5,185,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(49)</u>	<u>131,953</u>	<u>112,388</u>	<u>(106,496)</u>	<u>(623,368)</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(540,825)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(540,825)</u>
<i>Net Change in Fund Balances</i>	(49)	131,953	112,388	(106,496)	(1,164,193)
<i>Fund Balances Beginning of Year</i>	25,216	257,180	2,064,945	(154,797)	2,152,471
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 25,167</u>	<u>\$ 389,133</u>	<u>\$ 2,177,333</u>	<u>\$ (261,293)</u>	<u>\$ 988,278</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Prosecutor Adult Diversion Program	Child Support Enforcement Agency	Drug Enforcement	Prosecutor's Victim Witness	Coroner's Laboratory
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	1,208,979	-	-	2,550
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	2,300	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	4,883,727	46,664	115,125	-
Investment Income	-	-	-	-	-
Miscellaneous	-	199	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>6,092,905</u>	<u>48,964</u>	<u>115,125</u>	<u>2,550</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	56,308	142,349	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	7,110,837	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>7,110,837</u>	<u>56,308</u>	<u>142,349</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>(1,017,932)</u>	<u>(7,344)</u>	<u>(27,224)</u>	<u>2,550</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	-	(1,017,932)	(7,344)	(27,224)	2,550
<i>Fund Balances Beginning of Year</i>	13,909	3,198,911	93,848	57,035	3,825
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 13,909</u>	<u>\$ 2,180,979</u>	<u>\$ 86,504</u>	<u>\$ 29,811</u>	<u>\$ 6,375</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Enforcement and Education	Ohio Traffic Safety Office	Law Enforcement	Law Enforcement Trust	Northern Border Initiative Grant
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	1,725	-	14,876	260,458	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	2,962	-	-	331,089
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>1,725</u>	<u>2,962</u>	<u>14,876</u>	<u>260,458</u>	<u>331,089</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	10,486	353,197	293,948
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>10,486</u>	<u>353,197</u>	<u>293,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,725</u>	<u>2,962</u>	<u>4,390</u>	<u>(92,739)</u>	<u>37,141</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	75,372	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,372</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	1,725	2,962	4,390	(17,367)	37,141
<i>Fund Balances Beginning of Year</i>	9,619	-	349,665	586,139	7,467
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 11,344</u>	<u>\$ 2,962</u>	<u>\$ 354,055</u>	<u>\$ 568,772</u>	<u>\$ 44,608</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds				
	Sheriff Continuing Professional Training	Foreclosure Special Project	Ditch Maintenance	County Tax Increment Financing	Hotel/Motel
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ 938,403
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	180,825	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	13,964	-	-
Intergovernmental	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	67,621	-	-	985,703	-
<i>Total Revenues</i>	<u>67,621</u>	<u>180,825</u>	<u>13,964</u>	<u>985,703</u>	<u>938,403</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	357,123
Judicial Systems	-	226,331	-	-	-
Public Safety	4,301	-	-	-	-
Public Works	-	-	39,562	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	148,097	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>4,301</u>	<u>226,331</u>	<u>39,562</u>	<u>148,097</u>	<u>357,123</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>63,320</u>	<u>(45,506)</u>	<u>(25,598)</u>	<u>837,606</u>	<u>581,280</u>
<b>Other Financing Sources (Uses)</b>					
Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	63,320	(45,506)	(25,598)	837,606	581,280
<i>Fund Balances Beginning of Year</i>	13,097	72,806	146,030	143,435	2,283,635
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 76,417</u>	<u>\$ 27,300</u>	<u>\$ 120,432</u>	<u>\$ 981,041</u>	<u>\$ 2,864,915</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	<u>Nonmajor Special Revenue Funds</u>			Total Nonmajor Governmental Funds
	Emergency Rental Assistance Program	Total Nonmajor Special Revenue Funds	Debt Service	
<b>Revenues</b>				
Property and Other Local Taxes	\$ -	\$ 5,704,747	\$ 3,155,843	\$ 8,860,590
Sales Taxes	-	13,745,068	-	13,745,068
Charges for Services	-	8,648,554	-	8,648,554
Licenses and Permits	-	5,481,462	-	5,481,462
Fines and Forfeitures	-	868,722	-	868,722
Special Assessments	-	13,964	4,662	18,626
Intergovernmental	1,616,625	30,501,205	403,210	30,904,415
Investment Income	-	122,071	-	122,071
Miscellaneous	-	3,363,497	10,139	3,373,636
<i>Total Revenues</i>	<u>1,616,625</u>	<u>68,449,290</u>	<u>3,573,854</u>	<u>72,023,144</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	-	6,342,573	58,659	6,401,232
Judicial Systems	-	1,008,087	-	1,008,087
Public Safety	-	30,759,618	-	30,759,618
Public Works	-	10,983,359	-	10,983,359
Public Health	-	3,891,555	-	3,891,555
Human Services	6,161,340	20,625,930	-	20,625,930
Community and Economic Development	-	1,513,968	-	1,513,968
Debt Service				
Principal Retirement	-	367,289	7,125,000	7,492,289
Interest and Fiscal Charges	-	50,317	1,912,363	1,962,680
<i>Total Expenditures</i>	<u>6,161,340</u>	<u>75,542,696</u>	<u>9,096,022</u>	<u>84,638,718</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,544,715)</u>	<u>(7,093,406)</u>	<u>(5,522,168)</u>	<u>(12,615,574)</u>
<b>Other Financing Sources (Uses)</b>				
Notes Issued	-	-	4,005,000	4,005,000
Transfers In	-	4,357,042	1,345,529	5,702,571
Transfers Out	-	(1,877,199)	(96,000)	(1,973,199)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>2,479,843</u>	<u>5,254,529</u>	<u>7,734,372</u>
<i>Net Change in Fund Balances</i>	<u>(4,544,715)</u>	<u>(4,613,563)</u>	<u>(267,639)</u>	<u>(4,881,202)</u>
<i>Fund Balances Beginning of Year</i>	4,575,406	62,584,131	1,495,976	64,080,107
Change in Reserve for Inventory	-	277,674	-	277,674
<i>Fund Balances End of Year</i>	<u>\$ 30,691</u>	<u>\$ 58,248,242</u>	<u>\$ 1,228,337</u>	<u>\$ 59,476,579</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 240,835	\$ 240,835	\$ -	\$ 240,835	\$ -
Intergovernmental Revenue	146,200	146,200	-	146,200	-
<b>Total Revenues</b>	<b>387,035</b>	<b>387,035</b>	<b>-</b>	<b>387,035</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	110,250	86,507	-	86,507	23,743
Fringe Benefits	46,195	39,939	-	39,939	6,256
Material and Supplies	10,500	-	-	-	10,500
Equipment	314,396	-	1,296	1,296	313,100
Contractual Services	106,624	-	6,624	6,624	100,000
Capital Outlay	15,000	-	-	-	15,000
Other	20,000	-	-	-	20,000
<b>Total Expenditures</b>	<b>622,965</b>	<b>126,446</b>	<b>7,920</b>	<b>134,366</b>	<b>488,599</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(235,930)	260,589	<b>\$ (7,920)</b>	<b>\$ 252,669</b>	<b>\$ 488,599</b>
Fund Balance at Beginning of Year	1,199,556	1,199,556			
<b>Fund Balance at End of Year</b>	<b>\$ 963,626</b>	<b>\$ 1,460,145</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Common Pleas Special Project - IJIS**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<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>			
<b>Fund Balance at End of Year</b>	<u><b>\$ 3,123</b></u>	<u><b>\$ 3,123</b></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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 48,504	\$ 48,504	\$ -	\$ 48,504	\$ -
<b>Total Revenues</b>	<b>48,504</b>	<b>48,504</b>	<b>-</b>	<b>48,504</b>	<b>-</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(151,496)	48,504	<u>\$ -</u>	<u>\$ 48,504</u>	<u>\$ 200,000</u>
Fund Balance at Beginning of Year	525,026	525,026			
<b>Fund Balance at End of Year</b>	<b>\$ 373,530</b>	<b>\$ 573,530</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*T-Federal*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Public Safety:					
Contractual Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<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>18,163</u>	<u>18,163</u>			
<b>Fund Balance at End of Year</b>	<u><u>\$ 18,163</u></u>	<u><u>\$ 18,163</u></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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
Interest Income	63	63	-	63	-
<b>Total Revenues</b>	<b>10,063</b>	<b>10,063</b>	<b>-</b>	<b>10,063</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Equipment	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,063	10,063	<u>\$ -</u>	<u>\$ 10,063</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	429,140	429,140			
<b>Fund Balance at End of Year</b>	<b><u>\$ 439,203</u></b>	<b><u>\$ 439,203</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Development Block Grant**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 925,916	\$ 925,916	\$ -	\$ 925,916	\$ -
<b>Total Revenues</b>	<b>925,916</b>	<b>925,916</b>	<b>-</b>	<b>925,916</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Contractual Services	898,570	898,570	-	898,570	-
Fees	1,135	1,135	-	1,135	-
Other	24,057	24,057	-	24,057	-
<b>Total Expenditures</b>	<b>923,762</b>	<b>923,762</b>	<b>-</b>	<b>923,762</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,154	2,154	<u>\$ -</u>	<u>\$ 2,154</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	99,836	99,836			
<b>Fund Balance at End of Year</b>	<b>\$ 101,990</b>	<b>\$ 101,990</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Neighborhood Stabilization*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Material and Supplies	20	-	-	-	20
Contractual Services	90,000	-	-	-	90,000
Fees	500	-	-	-	500
Other	750	-	-	-	750
<b>Total Expenditures</b>	<u>91,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,270)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,270</u>
Fund Balance at Beginning of Year	<u>109,637</u>	<u>109,637</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 18,367</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 516,738	\$ 519,912	\$ -	\$ 519,912	\$ 3,174
Miscellaneous Revenue	609	609	-	609	-
<b>Total Revenues</b>	<b>517,347</b>	<b>520,521</b>	<b>-</b>	<b>520,521</b>	<b>3,174</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	2,702	2,702	-	2,702	-
Fringe Benefits	501	435	-	435	66
Material and Supplies	418,136	42,677	-	42,677	375,459
Equipment	206,811	89,212	-	89,212	117,599
Contractual Services	315,739	260,883	1,524	262,407	53,332
Fees	3,000	-	-	-	3,000
Other	65,500	23,920	-	23,920	41,580
<b>Total Expenditures</b>	<b>1,012,389</b>	<b>419,829</b>	<b>1,524</b>	<b>421,353</b>	<b>591,036</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(495,042)	100,692	<u>\$ (1,524)</u>	<u>\$ 99,168</u>	<u>\$ 594,210</u>
Fund Balance at Beginning of Year	3,017,123	3,017,123			
<b>Fund Balance at End of Year</b>	<b>\$ 2,522,081</b>	<b>\$ 3,117,815</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Jail Facility Operation**  
For the Year Ended December 31, 2023

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>					
Sales Tax	\$ 13,686,027	\$ 13,686,027	\$ -	\$ 13,686,027	\$ -
Charges for Services	30,750	30,750	-	30,750	-
Miscellaneous Revenue	490,991	490,991	-	490,991	-
<b>Total Revenues</b>	<b>14,207,768</b>	<b>14,207,768</b>	<b>-</b>	<b>14,207,768</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	11,034,100	11,030,494	-	11,030,494	3,606
Fringe Benefits	4,670,899	4,566,456	-	4,566,456	104,443
Material and Supplies	718,939	658,793	39,138	697,931	21,008
Equipment	149,542	143,185	-	143,185	6,357
Contractual Services	1,542,381	1,480,187	42,964	1,523,151	19,230
Fees	444	444	-	444	-
Other	170,472	9,683	-	9,683	160,789
<b>Total Expenditures</b>	<b>18,286,777</b>	<b>17,889,242</b>	<b>82,102</b>	<b>17,971,344</b>	<b>315,433</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,079,009)	(3,681,474)	(82,102)	(3,763,576)	315,433
<b>Other Financing Sources (Uses)</b>					
Transfers In	3,150,000	3,150,000	-	3,150,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(929,009)	(531,474)	<u>\$ (82,102)</u>	<u>\$ (613,576)</u>	<u>\$ 315,433</u>
Fund Balance at Beginning of Year	1,184,523	1,184,523			
<b>Fund Balance at End of Year</b>	<b>\$ 255,514</b>	<b>\$ 653,049</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
***Dog and Kennel***  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 621,570	\$ 628,998	\$ -	\$ 628,998	\$ 7,428
Fines and Forfeitures	47,972	48,467	-	48,467	495
Miscellaneous Revenue	39,939	40,269	-	40,269	330
<b>Total Revenues</b>	<b><u>709,481</u></b>	<b><u>717,734</u></b>	<b><u>-</u></b>	<b><u>717,734</u></b>	<b><u>8,253</u></b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	309,670	293,698	-	293,698	15,972
Fringe Benefits	162,400	153,358	-	153,358	9,042
Material and Supplies	47,968	23,496	50	23,546	24,422
Equipment	7,700	1,703	-	1,703	5,997
Contractual Services	154,498	108,764	10,150	118,914	35,584
Fees	60,000	-	-	-	60,000
Other	23,500	14,448	-	14,448	9,052
<b>Total Expenditures</b>	<b><u>765,736</u></b>	<b><u>595,467</u></b>	<b><u>10,200</u></b>	<b><u>605,667</u></b>	<b><u>160,069</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,255)	122,267	<b><u>\$ (10,200)</u></b>	<b><u>\$ 112,067</u></b>	<b><u>\$ 168,322</u></b>
Fund Balance at Beginning of Year	<u>655,885</u>	<u>655,885</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 599,630</u></b>	<b><u>\$ 778,152</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recycle Ohio*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 349,500	\$ 349,500	\$ -	\$ 349,500	\$ -
<b>Total Revenues</b>	<b>349,500</b>	<b>349,500</b>	<b>-</b>	<b>349,500</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:					
Other	300,000	300,000	-	300,000	-
<b>Total Expenditures</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,500	49,500	<u>\$ -</u>	<u>\$ 49,500</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	198,752	198,752			
<b>Fund Balance at End of Year</b>	<b><u>\$ 248,252</u></b>	<b><u>\$ 248,252</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Solid Waste**

For the Year Ended December 31, 2023

	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 1,951,834	\$ 1,951,834	\$ -	\$ 1,951,834	\$ -
Miscellaneous Revenue	17,066	17,066	-	17,066	-
<b>Total Revenues</b>	<b>1,968,900</b>	<b>1,968,900</b>	<b>-</b>	<b>1,968,900</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:					
Salaries and Wages	563,618	504,452	-	504,452	59,166
Fringe Benefits	221,164	146,283	-	146,283	74,881
Material and Supplies	52,000	35,033	5,401	40,434	11,566
Equipment	104,902	9,753	85,377	95,130	9,772
Contractual Services	1,205,500	831,669	71,477	903,146	302,354
Fees	1,000	-	-	-	1,000
Other	344,214	113,982	6,334	120,316	223,898
<b>Total Expenditures</b>	<b>2,492,398</b>	<b>1,641,172</b>	<b>168,589</b>	<b>1,809,761</b>	<b>682,637</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(523,498)	327,728	<b>\$ (168,589)</b>	<b>\$ 159,139</b>	<b>\$ 682,637</b>
Fund Balance at Beginning of Year	4,645,013	4,645,013			
<b>Fund Balance at End of Year</b>	<b>\$ 4,121,515</b>	<b>\$ 4,972,741</b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 3,077,270	\$ 3,077,270	\$ -	\$ 3,077,270	\$ -
Miscellaneous Revenue	64,774	68,577	-	68,577	3,803
<b>Total Revenues</b>	<b><u>3,142,044</u></b>	<b><u>3,145,847</u></b>	<b><u>-</u></b>	<b><u>3,145,847</u></b>	<b><u>3,803</u></b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	1,235,203	1,232,033	-	1,232,033	3,170
Fringe Benefits	619,642	563,751	-	563,751	55,891
Material and Supplies	39,500	31,532	6,334	37,866	1,634
Equipment	29,000	20,873	88	20,961	8,039
Contractual Services	2,412,734	2,307,120	152,268	2,459,388	(46,654)
Other	220,914	76,458	-	76,458	144,456
<b>Total Expenditures</b>	<b><u>4,556,993</u></b>	<b><u>4,231,767</u></b>	<b><u>158,690</u></b>	<b><u>4,390,457</u></b>	<b><u>166,536</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,414,949)	(1,085,920)	(158,690)	(1,244,610)	170,339
<b>Other Financing Sources (Uses)</b>					
Transfers In	931,670	931,670	-	931,670	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(483,279)	(154,250)	<b><u>\$ (158,690)</u></b>	<b><u>\$ (312,940)</u></b>	<b><u>\$ 170,339</u></b>
Fund Balance at Beginning of Year	496,094	496,094			
<b>Fund Balance at End of Year</b>	<b><u>\$ 12,815</u></b>	<b><u>\$ 341,844</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
***Comprehensive Case Management and Employment Program***  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 2,352,901	\$ 2,352,901	\$ -	\$ 2,352,901	\$ -
Miscellaneous Revenue	4,701	4,701	-	4,701	-
<b>Total Revenues</b>	<b><u>2,357,602</u></b>	<b><u>2,357,602</u></b>	<b><u>-</u></b>	<b><u>2,357,602</u></b>	<b><u>-</u></b>
<b>Expenditures</b>					
Current:					
Human Services:					
Material and Supplies	2,000	-	-	-	2,000
Contractual Services	1,420,000	1,370,909	125	1,371,034	48,966
Other	300	-	-	-	300
<b>Total Expenditures</b>	<b><u>1,422,300</u></b>	<b><u>1,370,909</u></b>	<b><u>125</u></b>	<b><u>1,371,034</u></b>	<b><u>51,266</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	935,302	986,693	(125)	986,568	51,266
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(931,670)	(931,670)	-	(931,670)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	3,632	55,023	<b><u>\$ (125)</u></b>	<b><u>\$ 54,898</u></b>	<b><u>\$ 51,266</u></b>
Fund Balance at Beginning of Year	174,858	174,858			
<b>Fund Balance at End of Year</b>	<b><u>\$ 178,490</u></b>	<b><u>\$ 229,881</u></b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 38,630	\$ 38,630	\$ -	\$ 38,630	\$ -
<b>Total Revenues</b>	<b>38,630</b>	<b>38,630</b>	<b>-</b>	<b>38,630</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	5,251	5,251	-	5,251	-
Fringe Benefits	4,345	4,341	-	4,341	4
Equipment	12,877	12,877	-	12,877	-
Other	25,753	25,753	-	25,753	-
<b>Total Expenditures</b>	<b>48,226</b>	<b>48,222</b>	<b>-</b>	<b>48,222</b>	<b>4</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,596)	(9,592)	-	(9,592)	4
<b>Other Financing Sources (Uses)</b>					
Advances In	88,630	88,630	-	88,630	-
Advances Out	(38,630)	(38,630)	-	(38,630)	-
<b>Total Other Financing Sources (Uses)</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	40,404	40,408	<u>\$ -</u>	<u>\$ 40,408</u>	<u>\$ 4</u>
Fund Balance at Beginning of Year	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ 40,404</b>	<b>\$ 40,408</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*P.A.I.R.*  
For the Year Ended December 31, 2023

	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current:					
Public Safety:					
Material and Supplies	4,000	2,069	-	2,069	1,931
Equipment	1,317	-	-	-	1,317
Contractual Services	23,600	23,364	-	23,364	236
Other	10,500	1,438	-	1,438	9,062
<b>Total Expenditures</b>	<b>39,417</b>	<b>26,871</b>	-	<b>26,871</b>	<b>12,546</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,417)	(26,871)	-	(26,871)	12,546
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(183)	-	-	-	(183)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(39,600)	(26,871)	<u>\$ -</u>	<u>\$ (26,871)</u>	<u>\$ 12,729</u>
Fund Balance at Beginning of Year	44,252	44,252			
<b>Fund Balance at End of Year</b>	<u><b>\$ 4,652</b></u>	<u><b>\$ 17,381</b></u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Real Estate Assessment*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 4,787,715	\$ 4,787,715	\$ -	\$ 4,787,715	\$ -
Licenses, Permits and Fees	9,072	9,089	-	9,089	17
Fines and Forfeitures	600	600	-	600	-
Miscellaneous Revenue	4,656	4,656	-	4,656	-
<b>Total Revenues</b>	<b>4,802,043</b>	<b>4,802,060</b>	<b>-</b>	<b>4,802,060</b>	<b>17</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	3,281,940	2,086,745	-	2,086,745	1,195,195
Fringe Benefits	1,831,500	1,012,073	-	1,012,073	819,427
Material and Supplies	348,287	176,026	39,178	215,204	133,083
Equipment	738,318	568,946	87,309	656,255	82,063
Contractual Services	1,767,754	791,725	522,842	1,314,567	453,187
Other	115,000	27,277	4,750	32,027	82,973
<b>Total Expenditures</b>	<b>8,082,799</b>	<b>4,662,792</b>	<b>654,079</b>	<b>5,316,871</b>	<b>2,765,928</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,280,756)	139,268	<u>\$ (654,079)</u>	<u>\$ (514,811)</u>	<u>\$ 2,765,945</u>
Fund Balance at Beginning of Year	9,593,049	9,593,049			
<b>Fund Balance at End of Year</b>	<b>\$ 6,312,293</b>	<b>\$ 9,732,317</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**DRETAC**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 1,176,470	\$ 1,176,470	\$ -	\$ 1,176,470	\$ -
Miscellaneous Revenue	177,145	177,145	-	177,145	-
<b>Total Revenues</b>	<b>1,353,615</b>	<b>1,353,615</b>	<b>-</b>	<b>1,353,615</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	783,000	574,532	-	574,532	208,468
Fringe Benefits	375,683	176,097	-	176,097	199,586
Material and Supplies	24,793	4,730	-	4,730	20,063
Equipment	7,722	1,887	722	2,609	5,113
Contractual Services	95,944	33,631	15,703	49,334	46,610
Fees	222,600	99,180	5,818	104,998	117,602
Other	32,850	2,498	-	2,498	30,352
<b>Total Expenditures</b>	<b>1,542,592</b>	<b>892,555</b>	<b>22,243</b>	<b>914,798</b>	<b>627,794</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(188,977)	461,060	<u>\$ (22,243)</u>	<u>\$ 438,817</u>	<u>\$ 627,794</u>
Fund Balance at Beginning of Year	2,353,771	2,353,771			
<b>Fund Balance at End of Year</b>	<b><u>\$ 2,164,794</u></b>	<b><u>\$ 2,814,831</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Intensive Supervision*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 3,030,592	\$ 3,030,592	\$ -	\$ 3,030,592	\$ -
Miscellaneous Revenue	80,484	80,484	-	80,484	-
<b>Total Revenues</b>	<b>3,111,076</b>	<b>3,111,076</b>	<b>-</b>	<b>3,111,076</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	2,030,899	2,029,042	-	2,029,042	1,857
Fringe Benefits	1,002,369	889,581	-	889,581	112,788
Material and Supplies	164,073	144,896	9,063	153,959	10,114
Equipment	29,023	29,023	-	29,023	-
Contractual Services	448,017	388,297	35,327	423,624	24,393
Other	320,094	308,846	3,000	311,846	8,248
<b>Total Expenditures</b>	<b>3,994,475</b>	<b>3,789,685</b>	<b>47,390</b>	<b>3,837,075</b>	<b>157,400</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(883,399)	(678,609)	<u>\$ (47,390)</u>	<u>\$ (725,999)</u>	<u>\$ 157,400</u>
Fund Balance at Beginning of Year	1,153,955	1,153,955			
<b>Fund Balance at End of Year</b>	<b>\$ 270,556</b>	<b>\$ 475,346</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Motor Vehicle Gasoline Tax**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 936,138	\$ 936,138	\$ -	\$ 936,138	\$ -
Licenses, Permits and Fees	234,929	234,929	-	234,929	-
Fines and Forfeitures	209,235	209,383	-	209,383	148
Intergovernmental Revenue	8,921,169	8,921,169	-	8,921,169	-
Interest Income	97,044	97,044	-	97,044	-
Miscellaneous Revenue	865,549	865,549	-	865,549	-
<b>Total Revenues</b>	<b>11,264,064</b>	<b>11,264,212</b>	<b>-</b>	<b>11,264,212</b>	<b>148</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	3,971,681	3,649,099	-	3,649,099	322,582
Fringe Benefits	1,654,015	1,561,633	-	1,561,633	92,382
Material and Supplies	2,150,768	1,870,465	234,576	2,105,041	45,727
Equipment	860,207	676,627	29,785	706,412	153,795
Contractual Services	515,565	423,340	81,720	505,060	10,505
Capital Outlay	2,493,662	2,094,579	355,832	2,450,411	43,251
Fees	5,206	3,816	1,390	5,206	-
Other	179,030	174,795	2,099	176,894	2,136
Debt Service:					
OPWC Loan Principal Retirement	51,888	51,888	-	51,888	-
SIB Loan Principal Retirement	26,468	26,468	-	26,468	-
SIB Loan Interest	2,978	2,978	-	2,978	-
<b>Total Expenditures</b>	<b>11,911,468</b>	<b>10,535,688</b>	<b>705,402</b>	<b>11,241,090</b>	<b>670,378</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(647,404)	728,524	(705,402)	23,122	670,526
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(404,704)	(404,704)	-	(404,704)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,052,108)	323,820	<u>\$ (705,402)</u>	<u>\$ (381,582)</u>	<u>\$ 670,526</u>
Fund Balance at Beginning of Year	1,587,176	1,587,176			
<b>Fund Balance at End of Year</b>	<b>\$ 535,068</b>	<b>\$ 1,910,996</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Violent Offender*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Public Safety:					
Other	106	106	-	106	-
<b>Total Expenditures</b>	<u>106</u>	<u>106</u>	<u>-</u>	<u>106</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106)	(106)	<u>\$ -</u>	<u>\$ (106)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	106	106			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 592,125	\$ 592,125	\$ -	\$ 592,125	\$ -
<b>Total Revenues</b>	<b>592,125</b>	<b>592,125</b>	<b>-</b>	<b>592,125</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	336,900	130,831	-	130,831	206,069
Fringe Benefits	98,925	30,483	-	30,483	68,442
Material and Supplies	131,500	4,296	-	4,296	127,204
Equipment	5,000	2,875	-	2,875	2,125
Contractual Services	141,012	66,939	59,313	126,252	14,760
Other	7,275	164	-	164	7,111
<b>Total Expenditures</b>	<b>720,612</b>	<b>235,588</b>	<b>59,313</b>	<b>294,901</b>	<b>425,711</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,487)	356,537	<u>\$ (59,313)</u>	<u>\$ 297,224</u>	<u>\$ 425,711</u>
Fund Balance at Beginning of Year	2,391,496	2,391,496			
<b>Fund Balance at End of Year</b>	<b>\$ 2,263,009</b>	<b>\$ 2,748,033</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Court**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 118,715	\$ 118,715	\$ -	\$ 118,715	\$ -
Miscellaneous Revenue	25	25	-	25	-
<b>Total Revenues</b>	<b><u>118,740</u></b>	<b><u>118,740</u></b>	<b><u>-</u></b>	<b><u>118,740</u></b>	<b><u>-</u></b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	79,700	73,944	-	73,944	5,756
Fringe Benefits	29,145	22,581	-	22,581	6,564
Contractual Services	41,876	28,178	-	28,178	13,698
Other	2,000	660	-	660	1,340
<b>Total Expenditures</b>	<b><u>152,721</u></b>	<b><u>125,363</u></b>	<b><u>-</u></b>	<b><u>125,363</u></b>	<b><u>27,358</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,981)	(6,623)	<b><u>\$ -</u></b>	<b><u>\$ (6,623)</u></b>	<b><u>\$ 27,358</u></b>
Fund Balance at Beginning of Year	<u>99,494</u>	<u>99,494</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 65,513</u></b>	<b><u>\$ 92,871</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Mental Health Court**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Public Safety:					
Other	10,838	10,838	-	10,838	-
<b>Total Expenditures</b>	<u>10,838</u>	<u>10,838</u>	<u>-</u>	<u>10,838</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,838)	(10,838)	<u>\$ -</u>	<u>\$ (10,838)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>10,838</u>	<u>10,838</u>			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 484,059	\$ 484,059	\$ -	\$ 484,059	\$ -
<b>Total Revenues</b>	<b>484,059</b>	<b>484,059</b>	<b>-</b>	<b>484,059</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Salaries and Wages	291,700	286,404	-	286,404	5,296
Fringe Benefits	115,515	112,245	-	112,245	3,270
Material and Supplies	22,000	21,015	711	21,726	274
Equipment	8,915	8,914	-	8,914	1
Contractual Services	81,509	52,417	26,350	78,767	2,742
Capital Outlay	25,000	5,848	19,152	25,000	-
Other	1,447	464	-	464	983
<b>Total Expenditures</b>	<b>546,086</b>	<b>487,307</b>	<b>46,213</b>	<b>533,520</b>	<b>12,566</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,027)	(3,248)	(46,213)	(49,461)	12,566
<b>Other Financing Sources (Uses)</b>					
Advances In	25,000	25,000	-	25,000	-
Advances Out	(25,000)	(25,000)	-	(25,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(62,027)	(3,248)	<u>\$ (46,213)</u>	<u>\$ (49,461)</u>	<u>\$ 12,566</u>
Fund Balance at Beginning of Year	64,530	64,530			
<b>Fund Balance at End of Year</b>	<b>\$ 2,503</b>	<b>\$ 61,282</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Housing Improvement Program**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 251,013	\$ 251,013	\$ -	\$ 251,013	\$ -
Miscellaneous Revenue	4,485	4,485	-	4,485	-
<b>Total Revenues</b>	<b>255,498</b>	<b>255,498</b>	<b>-</b>	<b>255,498</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Contractual Services	450,127	418,668	9,744	428,412	21,715
<b>Total Expenditures</b>	<b>450,127</b>	<b>418,668</b>	<b>9,744</b>	<b>428,412</b>	<b>21,715</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(194,629)	(163,170)	<u>(9,744)</u>	<u>(172,914)</u>	<u>21,715</u>
Fund Balance at Beginning of Year	340,176	340,176			
<b>Fund Balance at End of Year</b>	<b>\$ 145,547</b>	<b>\$ 177,006</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services*

For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 162,447	\$ 162,447	\$ -	\$ 162,447	\$ -
Intergovernmental Revenue	94,008	99,683	-	99,683	5,675
Miscellaneous Revenue	82,461	82,581	-	82,581	120
<b>Total Revenues</b>	<b>338,916</b>	<b>344,711</b>	<b>-</b>	<b>344,711</b>	<b>5,795</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	300,300	154,165	-	154,165	146,135
Fringe Benefits	123,910	48,593	-	48,593	75,317
Material and Supplies	12,070	10,126	-	10,126	1,944
Equipment	14,000	13,947	-	13,947	53
Contractual Services	13,339	12,126	-	12,126	1,213
Other	5,300	3,379	-	3,379	1,921
<b>Total Expenditures</b>	<b>468,919</b>	<b>242,336</b>	<b>-</b>	<b>242,336</b>	<b>226,583</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,003)	102,375	<u>\$ -</u>	<u>\$ 102,375</u>	<u>\$ 232,378</u>
Fund Balance at Beginning of Year	1,748,343	1,748,343			
<b>Fund Balance at End of Year</b>	<b>\$ 1,618,340</b>	<b>\$ 1,850,718</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Reclaim Ohio**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 1,116,724	\$ 1,116,724	\$ -	\$ 1,116,724	\$ -
<b>Total Revenues</b>	<b>1,116,724</b>	<b>1,116,724</b>	<b>-</b>	<b>1,116,724</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	685,244	681,845	-	681,845	3,399
Fringe Benefits	124,441	110,419	-	110,419	14,022
Material and Supplies	16,750	14,228	-	14,228	2,522
Contractual Services	649,121	471,328	77,929	549,257	99,864
Other	16,903	14,353	-	14,353	2,550
<b>Total Expenditures</b>	<b>1,492,459</b>	<b>1,292,173</b>	<b>77,929</b>	<b>1,370,102</b>	<b>122,357</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(375,735)	(175,449)	<u>\$ (77,929)</u>	<u>\$ (253,378)</u>	<u>\$ 122,357</u>
Fund Balance at Beginning of Year	1,140,507	1,140,507			
<b>Fund Balance at End of Year</b>	<b>\$ 764,772</b>	<b>\$ 965,058</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Local Law Enforcement**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
<b>Total Revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Fringe Benefits	5	5	-	5	-
<b>Total Expenditures</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	99,995	99,995	<u>\$ -</u>	<u>\$ 99,995</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	95,443	95,443			
<b>Fund Balance at End of Year</b>	<b><u>\$ 195,438</u></b>	<b><u>\$ 195,438</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medically Handicapped Child**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current:					
Human Services:					
Other	500,000	344,201	-	344,201	155,799
<b>Total Expenditures</b>	<b>500,000</b>	<b>344,201</b>	<b>-</b>	<b>344,201</b>	<b>155,799</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,000)	(344,201)	<u>\$ -</u>	<u>\$ (344,201)</u>	<u>\$ 155,799</u>
Fund Balance at Beginning of Year	1,400,639	1,400,639			
<b>Fund Balance at End of Year</b>	<b>\$ 900,639</b>	<b>\$ 1,056,438</b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 51,516	\$ 51,516	\$ -	\$ 51,516	\$ -
Miscellaneous Revenue	13,385	13,385	-	13,385	-
<b>Total Revenues</b>	<b>64,901</b>	<b>64,901</b>	<b>-</b>	<b>64,901</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Materials and Supplies	3,000	2,047	-	2,047	953
Other	55,746	54,064	-	54,064	1,682
<b>Total Expenditures</b>	<b>58,746</b>	<b>56,111</b>	<b>-</b>	<b>56,111</b>	<b>2,635</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,155	8,790	<u>\$ -</u>	<u>\$ 8,790</u>	<u>\$ 2,635</u>
Fund Balance at Beginning of Year	77,853	77,853			
<b>Fund Balance at End of Year</b>	<b>\$ 84,008</b>	<b>\$ 86,643</b>			

From BVA Detail Report

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 37,804	\$ 37,804	\$ -	\$ 37,804	\$ -
<b>Total Revenues</b>	<b>37,804</b>	<b>37,804</b>	<b>-</b>	<b>37,804</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	15,607	15,483	-	15,483	124
Fringe Benefits	2,909	2,262	-	2,262	647
Material and Supplies	5,000	921	-	921	4,079
Contractual Services	17,000	9,718	-	9,718	7,282
Other	17,500	8,341	-	8,341	9,159
<b>Total Expenditures</b>	<b>58,016</b>	<b>36,725</b>	<b>-</b>	<b>36,725</b>	<b>21,291</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,212)	1,079	<u>\$ -</u>	<u>\$ 1,079</u>	<u>\$ 21,291</u>
Fund Balance at Beginning of Year	225,393	225,393			
<b>Fund Balance at End of Year</b>	<b><u>\$ 205,181</u></b>	<b><u>\$ 226,472</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Veteran's Court*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Miscellaneous Revenue	15,000	15,000	-	15,000	-
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	20,659	20,659	-	20,659	-
Fringe Benefits	4,055	3,855	-	3,855	200
Material and Supplies	300	-	-	-	300
<b>Total Expenditures</b>	<b>25,014</b>	<b>24,514</b>	<b>-</b>	<b>24,514</b>	<b>500</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,986	25,486	<u>\$ -</u>	<u>\$ 25,486</u>	<u>\$ 500</u>
Fund Balance at Beginning of Year	24,898	24,898			
<b>Fund Balance at End of Year</b>	<b>\$ 49,884</b>	<b>\$ 50,384</b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Probate Court Dispute Resolution**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 44,422	\$ 44,422	\$ -	\$ 44,422	\$ -
<b>Total Revenues</b>	<b>44,422</b>	<b>44,422</b>	<b>-</b>	<b>44,422</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Material and Supplies	3,000	-	-	-	3,000
Other	3,000	607	-	607	2,393
<b>Total Expenditures</b>	<b>6,000</b>	<b>607</b>	<b>-</b>	<b>607</b>	<b>5,393</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,422	43,815	<u>\$ -</u>	<u>\$ 43,815</u>	<u>\$ 5,393</u>
Fund Balance at Beginning of Year	294,543	294,543			
<b>Fund Balance at End of Year</b>	<b><u>\$ 332,965</u></b>	<b><u>\$ 338,358</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Probation Services**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 17,781	\$ 17,781	\$ -	\$ 17,781	\$ -
Licenses, Permits and Fees	199,346	199,346	-	199,346	-
Fines and Forfeitures	1,747	1,747	-	1,747	-
Intergovernmental Revenue	14,121	14,121	-	14,121	-
Miscellaneous Revenue	1,107	1,107	-	1,107	-
<b>Total Revenues</b>	<b><u>234,102</u></b>	<b><u>234,102</u></b>	<b><u>-</u></b>	<b><u>234,102</u></b>	<b><u>-</u></b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	262,500	244,744	-	244,744	17,756
Fringe Benefits	145,152	80,263	-	80,263	64,889
Material and Supplies	10,000	9,869	-	9,869	131
Equipment	24,870	21,158	-	21,158	3,712
Other	10,130	3,163	5,000	8,163	1,967
<b>Total Expenditures</b>	<b><u>452,652</u></b>	<b><u>359,197</u></b>	<b><u>5,000</u></b>	<b><u>364,197</u></b>	<b><u>88,455</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218,550)	(125,095)	<b><u>\$ (5,000)</u></b>	<b><u>\$ (130,095)</u></b>	<b><u>\$ 88,455</u></b>
Fund Balance at Beginning of Year	<u>922,964</u>	<u>922,964</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 704,414</u></b>	<b><u>\$ 797,869</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Public Safety**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 76,810	\$ 76,810	\$ -	\$ 76,810	\$ -
<b>Total Revenues</b>	<b>76,810</b>	<b>76,810</b>	<b>-</b>	<b>76,810</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	76,810	76,810	<u>\$ -</u>	<u>\$ 76,810</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	123,756	123,756			
<b>Fund Balance at End of Year</b>	<b><u>\$ 200,566</u></b>	<b><u>\$ 200,566</u></b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 91,212	\$ 91,212	\$ -	\$ 91,212	\$ -
Intergovernmental Revenue	4,380	4,380	-	4,380	-
<b>Total Revenues</b>	<b>95,592</b>	<b>95,592</b>	<b>-</b>	<b>95,592</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Material and Supplies	3,709	3,042	-	3,042	667
Equipment	253,714	251,828	-	251,828	1,886
Other	237,441	33,217	-	33,217	204,224
<b>Total Expenditures</b>	<b>494,864</b>	<b>288,087</b>	<b>-</b>	<b>288,087</b>	<b>206,777</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(399,272)	(192,495)	-	(192,495)	206,777
<b>Other Financing Sources (Uses)</b>					
Transfers In	200,000	200,000	-	200,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(199,272)	7,505	<u>\$ -</u>	<u>\$ 7,505</u>	<u>\$ 206,777</u>
Fund Balance at Beginning of Year	200,296	200,296			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,024</u></b>	<b><u>\$ 207,801</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**SERC Grant**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 45,556	\$ 45,556	\$ -	\$ 45,556	\$ -
Miscellaneous Revenue	12,039	12,039	-	12,039	-
<b>Total Revenues</b>	<b><u>57,595</u></b>	<b><u>57,595</u></b>	<b><u>-</u></b>	<b><u>57,595</u></b>	<b><u>-</u></b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Equipment	16,973	16,973	-	16,973	-
Contractual Services	2,000	-	-	-	2,000
Other	46,000	37,384	-	37,384	8,616
<b>Total Expenditures</b>	<b><u>64,973</u></b>	<b><u>54,357</u></b>	<b><u>-</u></b>	<b><u>54,357</u></b>	<b><u>10,616</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,378)	3,238	<u>\$ -</u>	<u>\$ 3,238</u>	<u>\$ 10,616</u>
Fund Balance at Beginning of Year	63,422	63,422			
<b>Fund Balance at End of Year</b>	<b><u>\$ 56,044</u></b>	<b><u>\$ 66,660</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*TB Clinic*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Property Taxes	\$ 390,999	\$ 390,999	\$ -	\$ 390,999	\$ -
Intergovernmental Revenue	45,953	45,953	-	45,953	-
Miscellaneous Revenue	22,903	22,903	-	22,903	-
<b>Total Revenues</b>	<b>459,855</b>	<b>459,855</b>	<b>-</b>	<b>459,855</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:					
Contractual Services	360,400	360,400	-	360,400	-
Other	10,151	7,057	-	7,057	3,094
<b>Total Expenditures</b>	<b>370,551</b>	<b>367,457</b>	<b>-</b>	<b>367,457</b>	<b>3,094</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,304	92,398	<u>\$ -</u>	<u>\$ 92,398</u>	<u>\$ 3,094</u>
Fund Balance at Beginning of Year	1,575,335	1,575,335			
<b>Fund Balance at End of Year</b>	<b>\$ 1,664,639</b>	<b>\$ 1,667,733</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Law Library Resources**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 3,080	\$ 3,570	\$ -	\$ 3,570	\$ 490
Fines and Forfeitures	318,444	320,275	-	320,275	1,831
Miscellaneous Revenue	30,415	30,415	-	30,415	-
<b>Total Revenues</b>	<b>351,939</b>	<b>354,260</b>	<b>-</b>	<b>354,260</b>	<b>2,321</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	160,000	106,812	-	106,812	53,188
Fringe Benefits	90,150	68,094	-	68,094	22,056
Material and Supplies	241,300	163,706	10,750	174,456	66,844
Equipment	2,000	888	-	888	1,112
Contractual Services	18,000	7,280	-	7,280	10,720
Other	10,550	4,428	-	4,428	6,122
<b>Total Expenditures</b>	<b>522,000</b>	<b>351,208</b>	<b>10,750</b>	<b>361,958</b>	<b>160,042</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(170,061)	3,052	<u>\$ (10,750)</u>	<u>\$ (7,698)</u>	<u>\$ 162,363</u>
Fund Balance at Beginning of Year	835,435	835,435			
<b>Fund Balance at End of Year</b>	<b>\$ 665,374</b>	<b>\$ 838,487</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Court Security**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 440	\$ 440	\$ -	\$ 440	\$ -
<b>Total Revenues</b>	<b>440</b>	<b>440</b>	<b>-</b>	<b>440</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Material and Supplies	5,000	779	-	779	4,221
Equipment	11,000	-	-	-	11,000
Other	1,000	-	-	-	1,000
<b>Total Expenditures</b>	<b>17,000</b>	<b>779</b>	<b>-</b>	<b>779</b>	<b>16,221</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,560)	(339)	<u>\$ -</u>	<u>\$ (339)</u>	<u>\$ 16,221</u>
Fund Balance at Beginning of Year	25,268	25,268			
<b>Fund Balance at End of Year</b>	<b><u>\$ 8,708</u></b>	<b><u>\$ 24,929</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Court Mediation**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 226,921	\$ 226,921	\$ -	\$ 226,921	\$ -
<b>Total Revenues</b>	<b>226,921</b>	<b>226,921</b>	<b>-</b>	<b>226,921</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	169,990	155,670	-	155,670	14,320
Fringe Benefits	72,608	68,000	-	68,000	4,608
<b>Total Expenditures</b>	<b>242,598</b>	<b>223,670</b>	<b>-</b>	<b>223,670</b>	<b>18,928</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,677)	3,251	<u>\$ -</u>	<u>\$ 3,251</u>	<u>\$ 18,928</u>
Fund Balance at Beginning of Year	27,892	27,892			
<b>Fund Balance at End of Year</b>	<b>\$ 12,215</b>	<b>\$ 31,143</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Juvenile School Liaison**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current:					
Human Services:				-	-
<b>Total Expenditures</b>	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	7,161	7,161			
<b>Fund Balance at End of Year</b>	<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, 2023

	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>					
Charges for Services	\$ 65,869	\$ 66,316	\$ -	\$ 66,316	\$ 447
Licenses, Permits and Fees	76,067	76,511	-	76,511	444
<b>Total Revenues</b>	<b>141,936</b>	<b>142,827</b>	<b>-</b>	<b>142,827</b>	<b>891</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Fringe Benefits	1,019	1,019	-	1,019	-
Material and Supplies	52,111	26,184	25,876	52,060	51
Equipment	10,797	10,797	-	10,797	-
Contractual Services	2,249	1,150	-	1,150	1,099
Fees	117,891	82,691	7,658	90,349	27,542
<b>Total Expenditures</b>	<b>184,067</b>	<b>121,841</b>	<b>33,534</b>	<b>155,375</b>	<b>28,692</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,131)	20,986	<b>\$ (33,534)</b>	<b>\$ (12,548)</b>	<b>\$ 29,583</b>
Fund Balance at Beginning of Year	365,662	365,662			
<b>Fund Balance at End of Year</b>	<b>\$ 323,531</b>	<b>\$ 386,648</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Juvenile Indigent Alcohol Program**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 152	\$ 177	\$ -	\$ 177	\$ 25
<b>Total Revenues</b>	<b>152</b>	<b>177</b>	<b>-</b>	<b>177</b>	<b>25</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Contractual Services	2,000	-	-	-	2,000
Other	2,000	-	-	-	2,000
<b>Total Expenditures</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,848)	177	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ 4,025</u>
Fund Balance at Beginning of Year	19,182	19,182			
<b>Fund Balance at End of Year</b>	<b>\$ 15,334</b>	<b>\$ 19,359</b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
Health:					
Contractual Services	3,708,013	778,479	449,874	1,228,353	2,479,660
<b>Total Expenditures</b>	<u>3,708,013</u>	<u>778,479</u>	<u>449,874</u>	<u>1,228,353</u>	<u>2,479,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,708,013)	(778,479)	<u>\$ (449,874)</u>	<u>\$ (1,228,353)</u>	<u>\$ 2,479,660</u>
Fund Balance at Beginning of Year	<u>3,985,832</u>	<u>3,985,832</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 277,819</u>	<u>\$ 3,207,353</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 522,340	\$ 522,340	\$ -	\$ 522,340	\$ -
<b>Total Revenues</b>	<b>522,340</b>	<b>522,340</b>	<b>-</b>	<b>522,340</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Health:	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	522,340	522,340	<u>\$ -</u>	<u>\$ 522,340</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	115,627	115,627			
<b>Fund Balance at End of Year</b>	<b>\$ 637,967</b>	<b>\$ 637,967</b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 14,870	\$ 14,870	\$ -	\$ 14,870	\$ -
<b>Total Revenues</b>	<b>14,870</b>	<b>14,870</b>	<b>-</b>	<b>14,870</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Salaries and Wages	2,308	-	-	-	2,308
Contractual Services	16,920	16,920	-	16,920	-
<b>Total Expenditures</b>	<b>19,228</b>	<b>16,920</b>	<b>-</b>	<b>16,920</b>	<b>2,308</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,358)	(2,050)	<u>\$ -</u>	<u>\$ (2,050)</u>	<u>\$ 2,308</u>
Fund Balance at Beginning of Year	255,070	255,070			
<b>Fund Balance at End of Year</b>	<b>\$ 250,712</b>	<b>\$ 253,020</b>			

**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, 2023

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current:					
Health:					
Contractual Services	49	49	-	49	-
<b>Total Expenditures</b>	49	49	-	49	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49)	(49)	<u>\$ -</u>	<u>\$ (49)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	25,216	25,216			
<b>Fund Balance at End of Year</b>	<u>\$ 25,167</u>	<u>\$ 25,167</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Property Taxes	\$ 423,727	\$ 423,727	\$ -	\$ 423,727	\$ -
Charges for Services	8,500	8,500	-	8,500	-
Intergovernmental Revenue	118,320	118,320	-	118,320	-
Miscellaneous Revenue	91	91	-	91	-
<b>Total Revenues</b>	<b>550,638</b>	<b>550,638</b>	<b>-</b>	<b>550,638</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	380,000	251,466	-	251,466	128,534
Fringe Benefits	157,465	111,918	-	111,918	45,547
Material and Supplies	56,147	22,673	16,372	39,045	17,102
Equipment	60,085	23,024	3,477	26,501	33,584
Contractual Services	84,291	29,638	7,600	37,238	47,053
Fees	1,000	-	-	-	1,000
Other	34,733	13,534	6,733	20,267	14,466
<b>Total Expenditures</b>	<b>773,721</b>	<b>452,253</b>	<b>34,182</b>	<b>486,435</b>	<b>287,286</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,083)	98,385	<u>\$ (34,182)</u>	<u>\$ 64,203</u>	<u>\$ 287,286</u>
Fund Balance at Beginning of Year	253,389	253,389			
<b>Fund Balance at End of Year</b>	<b>\$ 30,306</b>	<b>\$ 351,774</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Criminal Justice Services**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Property Taxes	\$ 521,331	\$ 521,331	\$ -	\$ 521,331	\$ -
Intergovernmental Revenue	280,339	280,339	-	280,339	-
Miscellaneous Revenue	83,068	83,068	-	83,068	-
<b>Total Revenues</b>	<b>884,738</b>	<b>884,738</b>	<b>-</b>	<b>884,738</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	550,000	458,491	-	458,491	91,509
Fringe Benefits	247,320	177,546	-	177,546	69,774
Equipment	185,865	160,198	9,832	170,030	15,835
Other	19,178	18,423	-	18,423	755
<b>Total Expenditures</b>	<b>1,002,363</b>	<b>814,658</b>	<b>9,832</b>	<b>824,490</b>	<b>177,873</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(117,625)	70,080	<u>\$ (9,832)</u>	<u>\$ 60,248</u>	<u>\$ 177,873</u>
Fund Balance at Beginning of Year	2,054,339	2,054,339			
<b>Fund Balance at End of Year</b>	<b>\$ 1,936,714</b>	<b>\$ 2,124,419</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Crime Laboratory**  
For the Year Ended December 31, 2023

	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>					
Property Taxes	\$ 211,864	\$ 211,864	\$ -	\$ 211,864	\$ -
Licenses, Permits and Fees	62,581	62,751	-	62,751	170
Intergovernmental Revenue	178,309	178,309	-	178,309	-
Miscellaneous Revenue	115,235	119,687	-	119,687	4,452
<b>Total Revenues</b>	<b>567,989</b>	<b>572,611</b>	<b>-</b>	<b>572,611</b>	<b>4,622</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	325,000	314,291	-	314,291	10,709
Fringe Benefits	121,700	114,695	-	114,695	7,005
Material and Supplies	57,006	50,447	6,118	56,565	441
Equipment	165,141	165,141	-	165,141	-
Contractual Services	21,588	15,119	6,467	21,586	2
Other	17,796	17,795	-	17,795	1
<b>Total Expenditures</b>	<b>708,231</b>	<b>677,488</b>	<b>12,585</b>	<b>690,073</b>	<b>18,158</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(140,242)	(104,877)	(12,585)	(117,462)	22,780
<b>Other Financing Sources (Uses)</b>					
Advances In	150,000	150,000	-	150,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	9,758	45,123	<b>\$ (12,585)</b>	<b>\$ 32,538</b>	<b>\$ 22,780</b>
Fund Balance at Beginning of Year	87,970	87,970			
<b>Fund Balance at End of Year</b>	<b>\$ 97,728</b>	<b>\$ 133,093</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**911 System**  
For the Year Ended December 31, 2023

	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>					
Property Taxes	\$ 3,258,334	\$ 3,258,334	\$ -	\$ 3,258,334	\$ -
Licenses, Permits and Fees	649,945	649,945	-	649,945	-
Intergovernmental Revenue	382,941	382,941	-	382,941	-
Miscellaneous Revenue	219,115	219,115	-	219,115	-
<b>Total Revenues</b>	<b>4,510,335</b>	<b>4,510,335</b>	<b>-</b>	<b>4,510,335</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	2,395,000	2,378,311	-	2,378,311	16,689
Fringe Benefits	960,479	931,347	-	931,347	29,132
Material and Supplies	335,534	155,305	17,142	172,447	163,087
Equipment	633,698	475,140	116,589	591,729	41,969
Contractual Services	1,077,759	802,053	176,934	978,987	98,772
Capital Outlay	15,000	-	-	-	15,000
Fees	25,100	3,235	-	3,235	21,865
Other	137,061	106,311	2,259	108,570	28,491
Debt Service:					
Principal	285,000	285,000	-	285,000	-
Interest	47,339	47,339	-	47,339	-
<b>Total Expenditures</b>	<b>5,911,970</b>	<b>5,184,041</b>	<b>312,924</b>	<b>5,496,965</b>	<b>415,005</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,401,635)	(673,706)	(312,924)	(986,630)	415,005
<b>Other Financing Source (Uses)</b>					
Transfers Out	(540,825)	(540,825)	-	(540,825)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,942,460)	(1,214,531)	<b>\$ (312,924)</b>	<b>\$ (1,527,455)</b>	<b>\$ 415,005</b>
Fund Balance at Beginning of Year	2,170,277	2,170,277			
<b>Fund Balance at End of Year</b>	<b>\$ 227,817</b>	<b>\$ 955,746</b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
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>			
<b>Fund Balance at End of Year</b>	<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, 2023

	<b>Final Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>Actual Plus Encumbrances</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>					
Charges for Services	\$ 1,225,415	\$ 1,225,415	\$ -	\$ 1,225,415	\$ -
Intergovernmental Revenue	4,824,818	4,824,818	-	4,824,818	-
Miscellaneous Revenue	199	199	-	199	-
<b>Total Revenues</b>	<b>6,050,432</b>	<b>6,050,432</b>	<b>-</b>	<b>6,050,432</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	3,679,133	3,526,463	-	3,526,463	152,670
Fringe Benefits	1,664,150	1,452,804	-	1,452,804	211,346
Material and Supplies	41,500	8,869	-	8,869	32,631
Equipment	33,000	8,309	-	8,309	24,691
Contractual Services	3,023,058	1,470,055	404,305	1,874,360	1,148,698
Capital Outlay	1,000	-	-	-	1,000
Fees	64,500	2,700	-	2,700	61,800
Other	40,868	17,568	-	17,568	23,300
<b>Total Expenditures</b>	<b>8,547,209</b>	<b>6,486,768</b>	<b>404,305</b>	<b>6,891,073</b>	<b>1,656,136</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,496,777)	(436,336)	<u>\$ (404,305)</u>	<u>\$ (840,641)</u>	<u>\$ 1,656,136</u>
Fund Balance at Beginning of Year	2,920,178	2,920,178			
<b>Fund Balance at End of Year</b>	<u>\$ 423,401</u>	<u>\$ 2,483,842</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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 50,806	\$ 50,806	\$ -	\$ 50,806	\$ -
<b>Total Revenues</b>	<b>50,806</b>	<b>50,806</b>	<b>-</b>	<b>50,806</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Material and Supplies	4,100	4,100	-	4,100	-
Other	47,334	47,334	-	47,334	-
<b>Total Expenditures</b>	<b>51,434</b>	<b>51,434</b>	<b>-</b>	<b>51,434</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(628)	(628)	<u>\$ -</u>	<u>\$ (628)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	20,130	20,130			
<b>Fund Balance at End of Year</b>	<b><u>\$ 19,502</u></b>	<b><u>\$ 19,502</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Prosecutor's Victim Witness*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 115,245	\$ 115,245	\$ -	\$ 115,245	\$ -
<b>Total Revenues</b>	<b>115,245</b>	<b>115,245</b>	<b>-</b>	<b>115,245</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Salaries and Wages	122,714	122,703	-	122,703	11
Fringe Benefits	19,799	19,774	-	19,774	25
<b>Total Expenditures</b>	<b>142,513</b>	<b>142,477</b>	<b>-</b>	<b>142,477</b>	<b>36</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,268)	(27,232)	<u>\$ -</u>	<u>\$ (27,232)</u>	<u>\$ 36</u>
Fund Balance at Beginning of Year	83,193	83,193			
<b>Fund Balance at End of Year</b>	<b><u>\$ 55,925</u></b>	<b><u>\$ 55,961</u></b>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Coroner's Laboratory**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Charges for Services	\$ 2,550	\$ 2,550	\$ -	\$ 2,550	\$ -
<b>Total Revenues</b>	<b>2,550</b>	<b>2,550</b>	<b>-</b>	<b>2,550</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	3,825	3,825			
<b>Fund Balance at End of Year</b>	<b><u>\$ 6,375</u></b>	<b><u>\$ 6,375</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enforcement and Education**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Fines and Forfeitures	\$ 1,725	\$ 1,725	\$ -	\$ 1,725	\$ -
<b>Total Revenues</b>	<b>1,725</b>	<b>1,725</b>	<b>-</b>	<b>1,725</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,725	1,725	<u>\$ -</u>	<u>\$ 1,725</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	9,619	9,619			
<b>Fund Balance at End of Year</b>	<b><u>\$ 11,344</u></b>	<b><u>\$ 11,344</u></b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Fines and Forfeitures	\$ 44,153	\$ 44,153	\$ -	44,153	-
<b>Total Revenues</b>	<b>44,153</b>	<b>44,153</b>	<b>-</b>	<b>44,153</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Material and Supplies	2,053	2,053	-	2,053	-
Equipment	3,080	3,080	-	3,080	-
Contractual Services	5,353	5,353	-	5,353	-
<b>Total Expenditures</b>	<b>10,486</b>	<b>10,486</b>	<b>-</b>	<b>10,486</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,667	33,667	<u>\$ -</u>	<u>\$ 33,667</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	320,388	320,388			
<b>Fund Balance at End of Year</b>	<b><u>\$ 354,055</u></b>	<b><u>\$ 354,055</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Northern Border Initiative Grant**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 318,893	\$ 318,893	\$ -	\$ 318,893	\$ -
<b>Total Revenues</b>	<b>318,893</b>	<b>318,893</b>	<b>-</b>	<b>318,893</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Material and Supplies	8,020	8,020	-	8,020	-
Contractual Services	4,661	4,661	-	4,661	-
Other	246,159	235,046	-	235,046	11,113
<b>Total Expenditures</b>	<b>258,840</b>	<b>247,727</b>	<b>-</b>	<b>247,727</b>	<b>11,113</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,053	71,166	<u>\$ -</u>	<u>\$ 71,166</u>	<u>\$ 11,113</u>
Fund Balance at Beginning of Year	45,889	45,889			
<b>Fund Balance at End of Year</b>	<b>\$ 105,942</b>	<b>\$ 117,055</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Sheriff Continuing Professional Training*  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Miscellaneous Revenue	\$ 24,085	\$ 24,085	\$ -	\$ 24,085	\$ -
<b>Total Revenues</b>	<b>24,085</b>	<b>24,085</b>	<b>-</b>	<b>24,085</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Safety:					
Other	4,736	4,301	-	4,301	435
<b>Total Expenditures</b>	<b>4,736</b>	<b>4,301</b>	<b>-</b>	<b>4,301</b>	<b>435</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,349	19,784	<u>\$ -</u>	<u>\$ 19,784</u>	<u>\$ 435</u>
Fund Balance at Beginning of Year	13,097	13,097			
<b>Fund Balance at End of Year</b>	<b>\$ 32,446</b>	<b>\$ 32,881</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Foreclosure Special Project**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 177,925	\$ 177,925	\$ -	\$ 177,925	\$ -
<b>Total Revenues</b>	<b>177,925</b>	<b>177,925</b>	<b>-</b>	<b>177,925</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government:					
Judicial:					
Salaries and Wages	181,500	180,324	-	180,324	1,176
Fringe Benefits	55,331	50,521	-	50,521	4,810
<b>Total Expenditures</b>	<b>236,831</b>	<b>230,845</b>	<b>-</b>	<b>230,845</b>	<b>5,986</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,906)	(52,920)	<u>\$ -</u>	<u>\$ (52,920)</u>	<u>\$ 5,986</u>
Fund Balance at Beginning of Year	67,442	67,442			
<b>Fund Balance at End of Year</b>	<b>\$ 8,536</b>	<b>\$ 14,522</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Ditch Maintenance**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Special Assessments	\$ 13,964	\$ 13,964	\$ -	\$ 13,964	\$ -
<b>Total Revenues</b>	<b>13,964</b>	<b>13,964</b>	<b>-</b>	<b>13,964</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Public Works:					
Other	40,922	39,562	-	39,562	1,360
<b>Total Expenditures</b>	<b>40,922</b>	<b>39,562</b>	<b>-</b>	<b>39,562</b>	<b>1,360</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,958)	(25,598)	-	(25,598)	1,360
<b>Other Financing Sources (Uses)</b>					
Advances In	1,288	1,288	-	1,288	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(25,670)	(24,310)	<u>\$ -</u>	<u>\$ (24,310)</u>	<u>\$ 1,360</u>
Fund Balance at Beginning of Year	164,323	164,323			
<b>Fund Balance at End of Year</b>	<b><u>\$ 138,653</u></b>	<b><u>\$ 140,013</u></b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Tax Increment Financing**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Miscellaneous Revenue	\$ 985,703	\$ 985,703	\$ -	\$ 985,703	\$ -
<b>Total Revenues</b>	<b>985,703</b>	<b>985,703</b>	<b>-</b>	<b>985,703</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
Economic Development and Assistance:					
Other	148,195	148,097	-	148,097	98
<b>Total Expenditures</b>	<b>148,195</b>	<b>148,097</b>	<b>-</b>	<b>148,097</b>	<b>98</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	837,508	837,606	<u>\$ -</u>	<u>\$ 837,606</u>	<u>\$ 98</u>
Fund Balance at Beginning of Year	143,435	143,435			
<b>Fund Balance at End of Year</b>	<b><u>\$ 980,943</u></b>	<b><u>\$ 981,041</u></b>			



**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Hotel/Lodging Tax	\$ 912,033	\$ 929,077	\$ -	\$ 929,077	\$ 17,044
<b>Total Revenues</b>	<b>912,033</b>	<b>929,077</b>	<b>-</b>	<b>929,077</b>	<b>17,044</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	85,000	82,222	-	82,222	2,778
Fringe Benefits	15,800	13,228	-	13,228	2,572
Material and Supplies	7,500	403	-	403	7,097
Equipment	7,500	2,844	-	2,844	4,656
Contractual Services	110,183	13,993	1,758	15,751	94,432
Other	377,500	201,445	-	201,445	176,055
<b>Total Expenditures</b>	<b>603,483</b>	<b>314,135</b>	<b>1,758</b>	<b>315,893</b>	<b>287,590</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	308,550	614,942	<u>\$ (1,758)</u>	<u>\$ 613,184</u>	<u>\$ 304,634</u>
Fund Balance at Beginning of Year	2,240,353	2,240,353			
<b>Fund Balance at End of Year</b>	<b>\$ 2,548,903</b>	<b>\$ 2,855,295</b>			

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 1,616,625	\$ 1,616,625	\$ -	\$ 1,616,625	\$ -
<b>Total Revenues</b>	<b><u>1,616,625</u></b>	<b><u>1,616,625</u></b>	<b><u>-</u></b>	<b><u>1,616,625</u></b>	<b><u>-</u></b>
<b>Expenditures</b>					
Current:					
Human Services:					
Salaries and Wages	405,714	405,714	-	405,714	-
Contractual Services	3,357,645	3,357,645	-	3,357,645	-
Other	4,984	4,984	-	4,984	-
<b>Total Expenditures</b>	<b><u>3,768,343</u></b>	<b><u>3,768,343</u></b>	<b><u>-</u></b>	<b><u>3,768,343</u></b>	<b><u>-</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,151,718)	(2,151,718)	-	(2,151,718)	-
<b>Other Financing Sources (Uses)</b>					
Refund of Prior Year Receipt	(2,408,338)	(2,408,338)	-	(2,408,338)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,560,056)	(4,560,056)	<u>\$ -</u>	<u>\$ (4,560,056)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	4,590,747	4,590,747			
<b>Fund Balance at End of Year</b>	<b><u>\$ 30,691</u></b>	<b><u>\$ 30,691</u></b>			

**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, 2023

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
<b>Revenues</b>					
Charges for Services	\$ 1,938,710	\$ 1,972,073	\$ -	\$ 1,972,073	\$ 33,363
Miscellaneous Revenue	358	358	-	358	-
<b>Total Revenues</b>	<b>1,939,068</b>	<b>1,972,431</b>	<b>-</b>	<b>1,972,431</b>	<b>33,363</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	675,000	581,073	-	581,073	93,927
Fringe Benefits	440,340	315,258	-	315,258	125,082
Material and Supplies	31,000	23,364	1,459	24,823	6,177
Equipment	50,000	9,226	-	9,226	40,774
Contractual Services	62,800	32,235	-	32,235	30,565
Capital Outlay	225,000	-	-	-	225,000
Fees	2,500	-	-	-	2,500
Other	62,000	45,596	-	45,596	16,404
<b>Total Expenditures</b>	<b>1,548,640</b>	<b>1,006,752</b>	<b>1,459</b>	<b>1,008,211</b>	<b>540,429</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	390,428	965,679	(1,459)	964,220	573,792
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(1,020,000)	(1,020,000)	-	(1,020,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(629,572)	(54,321)	<u>\$ (1,459)</u>	<u>\$ (55,780)</u>	<u>\$ 573,792</u>
Fund Balance at Beginning of Year	3,901,159	3,901,159			
<b>Fund Balance at End of Year</b>	<b>\$ 3,271,587</b>	<b>\$ 3,846,838</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Recorder's Equipment**  
For the Year Ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>					
Licenses, Permits and Fees	\$ 212,171	\$ 220,634	\$ -	\$ 220,634	\$ 8,463
<b>Total Revenues</b>	<b>212,171</b>	<b>220,634</b>	<b>-</b>	<b>220,634</b>	<b>8,463</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:					
Material and Supplies	4,500	901	-	901	3,599
Equipment	30,000	15,858	-	15,858	14,142
Contractual Services	218,100	178,206	-	178,206	39,894
Other	20,000	9,562	-	9,562	10,438
<b>Total Expenditures</b>	<b>272,600</b>	<b>204,527</b>	<b>-</b>	<b>204,527</b>	<b>68,073</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,429)	16,107	<u>\$ -</u>	<u>\$ 16,107</u>	<u>\$ 76,536</u>
Fund Balance at Beginning of Year	539,297	539,297			
<b>Fund Balance at End of Year</b>	<b>\$ 478,868</b>	<b>\$ 555,404</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Debt Service Fund**  
For the Year Ended December 31, 2023

	<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>
<b>Revenues</b>						
Property Taxes	\$ 3,249,520	\$ 3,251,096	\$ 3,251,096	\$ -	\$ 3,251,096	\$ -
Special Assessments	-	4,662	4,662	-	4,662	-
Intergovernmental Revenue	455,326	403,210	403,210	-	403,210	-
Miscellaneous Revenue	296,854	7,139	7,139	-	7,139	-
<b>Total Revenues</b>	<b>4,001,700</b>	<b>3,666,107</b>	<b>3,666,107</b>	<b>-</b>	<b>3,666,107</b>	<b>-</b>
<b>Expenditures</b>						
General Obligation Bonds Principal Retirement	3,250,000	3,187,000	2,685,000	-	2,685,000	502,000
General Obligation Bonds Interest	1,574,700	1,580,700	1,477,663	-	1,477,663	103,037
Sales Tax Bonds Principal Retirement	405,000	405,000	405,000	-	405,000	-
Sales Tax Bonds Interest	135,825	135,825	135,825	-	135,825	-
Manuscript Debt Principal Retirement	60,000	60,000	60,000	-	60,000	-
Manuscript Debt Interest	36,000	36,000	36,000	-	36,000	-
Note Principal Retirement	-	6,030,000	6,030,000	-	6,030,000	-
Note Interest	-	298,533	298,533	-	298,533	-
Debt Issuance Costs	-	57,701	57,701	-	57,701	-
Other	-	59,947	58,659	-	58,659	1,288
<b>Total Expenditures</b>	<b>5,461,525</b>	<b>11,850,706</b>	<b>11,244,381</b>	<b>-</b>	<b>11,244,381</b>	<b>606,325</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,459,825)	(8,184,599)	(7,578,274)	-	(7,578,274)	606,325
<b>Other Financing Sources (Uses)</b>						
Transfers In	809,625	1,345,529	1,345,529	-	1,345,529	-
Premium on Debt Issuance	-	57,359	57,359	-	57,359	-
Note Proceeds	-	5,105,000	5,105,000	-	5,105,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>809,625</b>	<b>6,507,888</b>	<b>6,507,888</b>	<b>-</b>	<b>6,507,888</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(650,200)	(1,676,711)	(1,070,386)	<u>\$ -</u>	<u>\$ (1,070,386)</u>	<u>\$ 606,325</u>
Fund Balance at Beginning of Year	3,446,260	3,446,260	3,446,260			
<b>Fund Balance at End of Year</b>	<b><u>\$ 2,796,060</u></b>	<b><u>\$ 1,769,549</u></b>	<b><u>\$ 2,375,874</u></b>			

## Capital Projects Fund

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

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Construction Projects**  
For the Year Ended December 31, 2023

	<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>
<b>Revenues</b>						
Intergovernmental Revenue	5,634,662	2,848,721	3,510,498	-	3,510,498	661,777
<b>Total Revenues</b>	<b>5,634,662</b>	<b>2,848,721</b>	<b>3,510,498</b>	<b>-</b>	<b>3,510,498</b>	<b>661,777</b>
<b>Expenditures</b>						
Capital Outlay:						
911 System	125,108	151,988	4,860	142,269	147,129	4,859
Court Info Tech	1,127,034	1,138,857	71,667	1,067,190	1,138,857	-
Telecom Improvements	19,217	-	-	-	-	-
Project Apple Pie	124,514	115,900	115,900	-	115,900	-
Broadway Resurf & Wtmn	182,595	338,915	187,252	151,145	338,397	518
Boone Road Project	-	949,988	851,896	-	851,896	98,092
Jail	-	145,235	145,235	-	145,235	-
Sandstone Ridge	-	5,288,714	4,745,433	525,211	5,270,644	18,070
Various Capital Improvements	784,485	1,032,713	935,008	96,077	1,031,085	1,628
OPWC Projects	1,231,893	467,861	467,861	-	467,861	-
ODOT Federal & State Awards	4,402,769	2,792,886	2,792,886	-	2,792,886	-
<b>Total Expenditures</b>	<b>7,997,615</b>	<b>12,423,057</b>	<b>10,317,998</b>	<b>1,981,892</b>	<b>12,299,890</b>	<b>123,167</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,362,953)	(9,574,336)	(6,807,500)	(1,981,892)	(8,789,392)	784,944
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	1,400,000	-	1,400,000	1,400,000
Transfers Out	-	(400,000)	(400,000)	-	(400,000)	-
Advances Out	-	(1,698,242)	(1,698,242)	-	(1,698,242)	-
Note Proceeds	-	6,950,000	6,950,000	-	6,950,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>4,851,758</b>	<b>6,251,758</b>	<b>-</b>	<b>6,251,758</b>	<b>1,400,000</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,362,953)	(4,722,578)	(555,742)	<u>\$ (1,981,892)</u>	<u>\$ (2,537,634)</u>	<u>\$ 2,184,944</u>
Fund Balance at Beginning of Year	27,568,020	27,568,020	27,568,020			
<b>Fund Balance at End of Year</b>	<b><u>\$ 25,205,067</u></b>	<b><u>\$ 22,845,442</u></b>	<b><u>\$ 27,012,278</u></b>			

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## Proprietary Funds

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

### **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 Fund Net Position*  
*Internal Service Funds*  
*December 31, 2023*

	Internal Service	Workers' Compensation Reserve	Totals
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 20,885,330	\$ 3,700,658	\$ 24,585,988
Accounts Receivable	944,688	5,271	949,959
<i>Total Current Assets</i>	<u>21,830,018</u>	<u>3,705,929</u>	<u>25,535,947</u>
 <i>Current Liabilities:</i>			
Accounts Payable	1,066	69,708	70,774
Accrued Wages	4,847	4,927	9,774
Intergovernmental Payable	2,036	2,069	4,105
Claims Payable	4,527,202	-	4,527,202
Due to Other Funds	80,741	21,501	102,242
<i>Total Current Liabilities</i>	<u>4,615,892</u>	<u>98,205</u>	<u>4,714,097</u>
 <b>Net Position</b>			
Unrestricted	17,214,126	3,607,724	20,821,850
<b>Total Net Position</b>	<u>\$ 17,214,126</u>	<u>\$ 3,607,724</u>	<u>\$ 20,821,850</u>

**Lorain County, Ohio**  
*Combining Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2023*

	Internal Service	Workers' Compensation Reserve	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 39,771,251	\$ 544,770	\$ 40,316,021
Other	477	27,040	27,517
<i>Total Operating Revenues</i>	<u>39,771,728</u>	<u>571,810</u>	<u>40,343,538</u>
<b>Operating Expenses</b>			
Contractual Services	2,321,734	15,175	2,336,909
Personal Services	139,215	184,418	323,633
Fringe Benefits	51,169	-	51,169
Claims	42,125,976	375,598	42,501,574
Materials and Supplies	3,748	-	3,748
Other	1,772	-	1,772
<i>Total Operating Expenses</i>	<u>44,643,614</u>	<u>575,191</u>	<u>45,218,805</u>
<i>Change in Net Position</i>	(4,871,886)	(3,381)	(4,875,267)
<i>Net Position Beginning of Year</i>	<u>22,086,012</u>	<u>3,611,105</u>	<u>25,697,117</u>
<i>Net Position End of Year</i>	<u>\$ 17,214,126</u>	<u>\$ 3,607,724</u>	<u>\$ 20,821,850</u>

**Lorain County, Ohio**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2023

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$ 39,695,750	\$ 544,770	\$ 40,240,520
Cash Paid for Supplies, Goods and Services	(3,748)	-	(3,748)
Cash Paid to Employees for Services and Benefits	(189,765)	(183,407)	(373,172)
Cash Paid for Contractual Services	(2,328,465)	(92,235)	(2,420,700)
Cash Paid for Claims	(42,823,059)	(375,598)	(43,198,657)
Other Cash Receipts	477	21,769	22,246
Other Cash Payments	(1,772)	-	(1,772)
Net Cash Provided by (Used for) Operating Activities	<u>(5,650,582)</u>	<u>(84,701)</u>	<u>(5,735,283)</u>
Net Increase (Decrease) in Cash	(5,650,582)	(84,701)	(5,735,283)
Cash and Cash Equivalents, January 1, 2023	<u>26,535,912</u>	<u>3,785,359</u>	<u>30,321,271</u>
Cash and Cash Equivalents, December 31, 2023	<u>\$ 20,885,330</u>	<u>\$ 3,700,658</u>	<u>\$ 24,585,988</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)	\$ (4,871,886)	\$ (3,381)	\$ (4,875,267)
<b>(Increase) Decrease in Operating Assets:</b>			
Accounts Receivable	(75,501)	(5,271)	(80,772)
<b>Increase (Decrease) in Operating Liabilities:</b>			
Accounts Payable	(29,819)	56,635	26,816
Accrued Wages and Benefits	428	712	1,140
Intergovernmental Payable	191	299	490
Claims Payable	(697,083)	-	(697,083)
Due to Other Funds	23,088	(133,695)	(110,607)
Total Adjustments	<u>(778,696)</u>	<u>(81,320)</u>	<u>(860,016)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (5,650,582)</u>	<u>\$ (84,701)</u>	<u>\$ (5,735,283)</u>

## Lorain County, Ohio Custodial Funds

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

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

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

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

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

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

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

**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, 2023*

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium	HB 562
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 9,106,162	\$ 3,178,364	\$ 329,373	\$ 216,311	\$ 3,493
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Intergovernmental Receivable	23,436,367	-	-	-	-
Property and Other Local Taxes Receivable	511,099,313	-	-	-	-
Special Assessments Receivable (Current Asset)	34,394,890	-	-	-	-
<i>Total Assets</i>	<u>578,036,732</u>	<u>3,178,364</u>	<u>329,373</u>	<u>216,311</u>	<u>3,493</u>
<b>Liabilities</b>					
Due to Other Governments	66,937,419	3,178,364	329,373	-	3,493
Due to Primary Government	-	-	-	-	-
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>66,937,419</u>	<u>3,178,364</u>	<u>329,373</u>	<u>-</u>	<u>3,493</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	467,037,637	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>467,037,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Restricted Net Position for Individuals, Organizations & Other Governments	44,061,676	-	-	216,311	-
<i>Total Net Position</i>	<u>\$ 44,061,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,311</u>	<u>\$ -</u>

**Lorain County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2023*

	Sex Offender Registration	Children and Family First Council	Community Based Correctional Facility	Board of Health	Soil and Water
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 225	\$ 1,303,194	\$ 599,759	\$ 6,749,392	\$ 198,252
Cash and Cash Equivalents in Segregated Accounts	-	-	958,227	-	-
Intergovernmental Receivable	395	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable (Current Asset)	-	-	-	-	-
<i>Total Assets</i>	<u>620</u>	<u>1,303,194</u>	<u>1,557,986</u>	<u>6,749,392</u>	<u>198,252</u>
<b>Liabilities</b>					
Due to Other Governments	-	-	-	-	-
Due to Primary Government	620	105,000	-	-	-
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>620</u>	<u>105,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Restricted Net Position for Individuals, Organizations & Other Governments	-	1,198,194	1,557,986	6,749,392	198,252
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ 1,198,194</u>	<u>\$ 1,557,986</u>	<u>\$ 6,749,392</u>	<u>\$ 198,252</u>

(continued)

**Lorain County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2023*

	Undivided Government	Courts	Sheriff	Alimony and Child Support	Sheriff's Inmate
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,738	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	6,185,438	557,306	12,344	78,195
Intergovernmental Receivable	12,581,696	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable (Current Asset)	-	-	-	-	-
<i>Total Assets</i>	<u>12,583,434</u>	<u>6,185,438</u>	<u>557,306</u>	<u>12,344</u>	<u>78,195</u>
<b>Liabilities</b>					
Due to Other Governments	12,583,434	6,185,438	557,306	12,344	-
Due to Primary Government	-	-	-	-	-
Due to Others	-	-	-	-	78,195
<i>Total Liabilities</i>	<u>12,583,434</u>	<u>6,185,438</u>	<u>557,306</u>	<u>12,344</u>	<u>78,195</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Restricted Net Position for Individuals, Organizations & Other Governments	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Lorain County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2023*

	LCDD Group Home Residents	Total
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 21,686,263
Cash and Cash Equivalents in Segregated Accounts	44,795	7,836,305
Intergovernmental Receivable	-	36,018,458
Property and Other Local Taxes Receivable	-	511,099,313
Special Assessments Receivable (Current Asset)	-	34,394,890
<i>Total Assets</i>	44,795	611,035,229
 <b>Liabilities</b>		
Due to Other Governments	-	89,787,171
Due to Primary Government	-	105,620
Due to Others	44,795	122,990
<i>Total Liabilities</i>	44,795	90,015,781
 <b>Deferred Inflows of Resources</b>		
Property Taxes Levied for the Next Year	-	467,037,637
<i>Total Deferred Inflows of Resources</i>	-	467,037,637
 <b>Net Position</b>		
Restricted Net Position for Individuals, Organizations & Other Governments	-	53,981,811
<i>Total Net Position</i>	\$ -	\$ 53,981,811

**Lorain County, Ohio**  
**Lorain County, OH**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2023*

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium	HB 562
<b>Additions</b>					
Intergovernmental	\$ 488,534	\$ -	\$ 1,178,813	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	46,202	-
Fines & Forfeitures for Other Governments	-	-	-	-	731
Property Tax Collections for Other Governments	507,803,714	7,348,711	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Additions</i>	<u>508,292,248</u>	<u>7,348,711</u>	<u>1,178,813</u>	<u>46,202</u>	<u>731</u>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	1,178,813	-	-
Distributions to the State of Ohio	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	64,956	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	731
Property Tax Distributions to Other Governments	515,895,224	7,348,711	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Other Distributions	-	-	-	-	-
Amounts Paid to Others	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>515,895,224</u>	<u>7,348,711</u>	<u>1,178,813</u>	<u>64,956</u>	<u>731</u>
<i>Change in Net Position</i>	(7,602,976)	-	-	(18,754)	-
<i>Net Position Beginning of Year</i>	<u>51,664,652</u>	<u>-</u>	<u>-</u>	<u>235,065</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 44,061,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,311</u>	<u>\$ -</u>

**Lorain County, Ohio**  
**Lorain County, OH**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2023*

	Sex Offender Registration	Children and Family First Council	Community Based Correctional Facility	Board of Health	Soil and Water
<b>Additions</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Amounts Received as Fiscal Agent	-	2,457,428	3,578,337	16,326,847	260,826
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	2,145	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	350,081	-	-
Other	-	-	240,394	-	-
<i>Total Additions</i>	<u>2,145</u>	<u>2,457,428</u>	<u>4,168,812</u>	<u>16,326,847</u>	<u>260,826</u>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	2,100,881	5,094,547	16,190,161	264,713
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	2,145	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	245,941	-	-
Other Distributions	-	-	15,287	-	-
Amounts Paid to Others	-	-	-	-	-
Miscellaneous	-	-	208,821	-	-
<i>Total Deductions</i>	<u>2,145</u>	<u>2,100,881</u>	<u>5,564,596</u>	<u>16,190,161</u>	<u>264,713</u>
<i>Change in Net Position</i>	-	356,547	(1,395,784)	136,686	(3,887)
<i>Net Position Beginning of Year</i>	-	841,647	2,953,770	6,612,706	202,139
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ 1,198,194</u>	<u>\$ 1,557,986</u>	<u>\$ 6,749,392</u>	<u>\$ 198,252</u>

(continued)

**Lorain County, Ohio**  
**Lorain County, OH**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2023*

	Undivided Government	Courts	Sheriff	Alimony and Child Support	Sheriff's Inmate
<b>Additions</b>					
Intergovernmental	\$ 3,917,883	\$ -	\$ -	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	52,556,208	223,368	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	6,611,637	-	-
Contributions from Individuals	-	-	-	764,664	-
Amounts Received for Others	-	-	-	-	1,013,858
Other	-	127,630	254	-	2,000
<i>Total Additions</i>	<u>3,917,883</u>	<u>52,683,838</u>	<u>6,835,259</u>	<u>764,664</u>	<u>1,015,858</u>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	3,917,883	-	-	-	-
Distributions to the State of Ohio	-	24,119	-	764,664	-
Licenses, Permits & Fees Distributions to Other Governments	-	51,876,965	219,781	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	6,615,233	-	-
Distributions to Individuals	-	259,953	-	-	-
Other Distributions	-	19	245	-	-
Amounts Paid to Others	-	-	-	-	1,015,258
Miscellaneous	-	522,782	-	-	600
<i>Total Deductions</i>	<u>3,917,883</u>	<u>52,683,838</u>	<u>6,835,259</u>	<u>764,664</u>	<u>1,015,858</u>
<i>Change in Net Position</i>	-	-	-	-	-
<i>Net Position Beginning of Year</i>	-	-	-	-	-
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lorain County, Ohio**  
**Lorain County, OH**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2023*

	LCDD Group Home Residents	Total
<b>Additions</b>		
Intergovernmental	\$ -	\$ 5,585,230
Amounts Received as Fiscal Agent	-	22,623,438
Licenses, Permits & Fees for Other Governments	-	52,825,778
Fines & Forfeitures for Other Governments	-	2,876
Property Tax Collections for Other Governments	-	515,152,425
Sheriff Sale Collections for Other Governments	-	6,611,637
Contributions from Individuals	-	764,664
Amounts Received for Others	101,026	1,464,965
Other	-	370,278
<i>Total Additions</i>	<u>101,026</u>	<u>605,401,291</u>
<b>Deductions</b>		
Distributions as Fiscal Agent	-	23,650,302
Distributions of State Funds to Other Governments	-	5,096,696
Distributions to the State of Ohio	-	788,783
Licenses, Permits & Fees Distributions to Other Governments	-	52,161,702
Fines & Forfeitures Distributions to Other Governments	-	2,876
Property Tax Distributions to Other Governments	-	523,243,935
Sheriff Sale Distributions to Other Governments	-	6,615,233
Distributions to Individuals	101,026	606,920
Other Distributions	-	15,551
Amounts Paid to Others	-	1,015,258
Miscellaneous	-	732,203
<i>Total Deductions</i>	<u>101,026</u>	<u>613,929,459</u>
<i>Change in Net Position</i>	-	(8,528,168)
<i>Net Position Beginning of Year</i>	-	62,509,979
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ 53,981,811</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.

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

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 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	\$ 90,238,304
Restricted for:										
Judicial Programs and Services	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	6,226,594
Public Safety Programs and Services	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	12,473,937
Health Programs and Services	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	62,384,793
Human Service Programs and Services	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	28,148,129
Community and Economic Development and Assistance	2,755,617	3,089,684	2,618,259	1,126,731	1,315,181	958,194	1,143,398	973,771	994,552	599,646
Real Estate Assessment	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	9,595,321
Highways, Streets, Roads and Bridges	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	7,165,792
Capital Projects	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	27,831,941
Debt Service	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	2,700,141
Other Purposes	677,835	756,826	928,020	1,211,008	1,515,068	1,676,797	3,251,035	8,983,160	10,001,645	6,781,236
Unrestricted	(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)	(23,297,137)
Total Governmental Activities Net Position	\$ 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	\$ 230,848,697
<b>Business-type Activities:</b>										
Net Investment in Capital Assets	\$ 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	\$ 32,893,857
Unrestricted (Deficit)	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	9,681,162
Total Business-type Activities Net Position	\$ 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	\$ 42,575,019
<b>Primary Government:</b>										
Net Investment in Capital Assets	\$ 131,961,097	\$ 132,426,251	\$ 125,857,276	\$ 119,047,131	\$ 125,439,956	\$ 115,026,371	\$ 108,225,805	\$ 118,728,723	\$ 119,886,232	\$ 123,132,161
Restricted	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	163,907,530
Unrestricted	(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)	(13,615,975)
Total Primary Government Net Position	\$ 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	\$ 273,423,716

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)*

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
<b>Governmental Activities:</b>										
<b>General Government:</b>										
Legislative and Executive	\$ 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	\$ 52,171,690
Judicial	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	29,667,626
Public Safety	27,068,208	26,955,407	31,666,302	30,297,926	34,465,200	40,245,243	29,266,237	25,012,072	29,774,320	42,863,520
Public Works	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	15,463,863
Health	26,278,715	25,028,420	21,959,238	22,247,885	20,233,785	25,939,439	23,825,198	23,661,117	24,139,936	24,730,911
Human Services	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	105,033,804
Economic Development & Assistance	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	1,530,501
Interest on Long-term Debt	1,242,572	921,083	923,014	861,307	1,403,770	1,228,242	530,210	1,874,586	1,795,871	1,881,632
Other	-	-	-	-	-	-	45,446	44,797	-	1,238
<b>Total Governmental Activities Expenses</b>	<b>196,960,386</b>	<b>189,237,504</b>	<b>212,609,294</b>	<b>222,076,394</b>	<b>224,669,006</b>	<b>252,528,307</b>	<b>239,460,641</b>	<b>160,986,944</b>	<b>214,687,484</b>	<b>273,344,785</b>
<b>Business-type Activities:</b>										
Sewer System	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	6,089,100
Lorain County Regional Airport	642,260	606,281	615,827	593,992	744,982	666,405	864,197	1,210,764	1,014,474	1,024,923
Lorain County Transit	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	3,529,200
<b>Total Business-type Activities Expenses</b>	<b>4,405,865</b>	<b>4,212,436</b>	<b>5,210,844</b>	<b>5,421,699</b>	<b>6,287,477</b>	<b>9,750,289</b>	<b>7,121,362</b>	<b>9,140,699</b>	<b>10,334,405</b>	<b>10,643,223</b>
<b>Total Primary Government Expenses</b>	<b>\$ 201,366,251</b>	<b>\$ 193,449,940</b>	<b>\$ 217,820,138</b>	<b>\$ 227,498,093</b>	<b>\$ 230,956,483</b>	<b>\$ 262,278,596</b>	<b>\$ 246,582,003</b>	<b>\$ 170,127,643</b>	<b>\$ 225,021,889</b>	<b>\$ 283,988,008</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for Services</b>										
<b>General Government:</b>										
Legislative and Executive	\$ 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	\$ 15,014,676
Judicial	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	6,382,948
Public Safety	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	3,392,227
Public works	317,419	379,158	799,025	539,614	1,147,565	1,417,009	1,264,406	1,341,955	1,571,516	931,021
Health	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	2,815,411
Human Services	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	876,199
<b>Operating Grants and Contributions</b>										
<b>General Government:</b>										
Legislative and Executive	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	107,541
Judicial	923,681	483,393	1,705,898	625,706	401,817	455,750	429,182	153,654	323,378	343,362
Public Safety	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	8,122,148
Public works	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	9,574,222
Health	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	11,140,291
Human Services	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	59,809,156
Economic Development & Assistance	1,916,408	2,635,372	1,569,543	-	1,306,699	1,348,943	988,981	974,584	626,255	1,247,864
<b>Capital Grants and Contributions</b>										
<b>General Government:</b>										
Legislative and Executive	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	814,059	79,526	447,525	501,886	250,000	-	-	-	5,486,809	7,078,645
<b>Total Governmental Activities Program Revenues</b>	<b>96,882,287</b>	<b>112,663,670</b>	<b>109,590,320</b>	<b>100,598,809</b>	<b>99,905,475</b>	<b>117,631,071</b>	<b>125,118,236</b>	<b>137,439,031</b>	<b>114,390,396</b>	<b>126,835,711</b>

*(continued)*

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

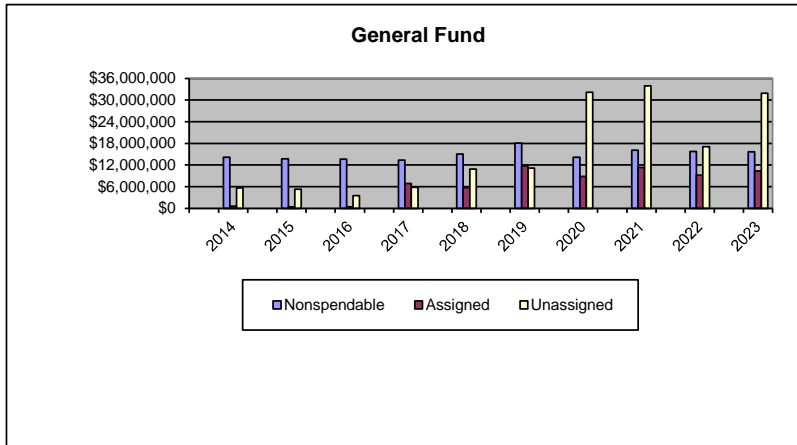
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Business-type Activities:</b>										
Charges for Services										
Sewer System	1,995,974	2,522,684	3,025,143	2,402,925	3,729,167	12,969,500	2,989,907	5,917,810	7,577,679	4,028,392
Lorain County Regional Airport	70,412	68,394	64,291	73,170	58,740	56,037	49,173	52,838	55,438	60,389
Lorain County Transit	150,442	135,695	250,754	527,714	576,265	983,590	646,332	544,977	505,194	512,004
Operating Grants and Contributions										
Sewer System	-	-	-	-	-	-	50,365	21,600	200,139	-
Lorain County Regional Airport	-	-	-	-	-	-	499,668	89,265	230,500	1,428,373
Lorain County Transit	-	-	-	1,010,600	719,162	-	2,991,634	1,075,824	1,081,269	2,561,096
Capital Grants and Contributions										
Sewer System	97,449	-	20,598	30,635	2,805,690	-	-	4,810,785	1,573,253	161,953
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	84,009	-	-	-	-
<b>Total Business-type Activities Program Revenues</b>	<b>3,880,230</b>	<b>3,733,048</b>	<b>3,397,449</b>	<b>4,938,276</b>	<b>9,208,485</b>	<b>15,362,402</b>	<b>7,227,079</b>	<b>12,513,099</b>	<b>11,223,472</b>	<b>8,752,207</b>
<b>Total Primary Government Program Revenues</b>	<b>\$ 100,762,517</b>	<b>\$ 116,396,718</b>	<b>\$ 112,987,769</b>	<b>\$ 105,537,085</b>	<b>\$ 109,113,960</b>	<b>\$ 132,993,473</b>	<b>\$ 132,345,315</b>	<b>\$ 149,952,130</b>	<b>\$ 125,613,868</b>	<b>\$ 135,587,918</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(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)	(146,509,074)
Business-type Activities	(525,635)	(479,388)	(1,813,395)	(483,423)	2,921,008	5,612,113	105,717	3,372,400	889,067	(1,891,016)
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>\$ (100,603,734)</b>	<b>\$ (77,053,222)</b>	<b>\$ (104,832,369)</b>	<b>\$ (121,961,008)</b>	<b>\$ (121,842,523)</b>	<b>\$ (129,285,123)</b>	<b>\$ (114,236,688)</b>	<b>\$ (20,175,513)</b>	<b>\$ (99,408,021)</b>	<b>\$ (148,400,090)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes	\$ 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	\$ 61,354,904
Sales Tax	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	41,334,012
Intergovernmental Revenue:										
Not Restricted to Specific Programs	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	11,294,575
Not Restricted to Specific Programs - ARPA	-	-	-	-	-	-	-	-	20,303,466	20,779,044
Investment Income	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)	12,987,503
Other Income	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	9,409,533
Transfers	(400,000)	(250,000)	(195,600)	(198,800)	303,200	(257,392)	(251,093)	(113,538)	(2,437,202)	(2,059,613)
<b>Total Governmental Activities</b>	<b>94,351,362</b>	<b>96,619,107</b>	<b>104,030,945</b>	<b>114,745,601</b>	<b>112,243,676</b>	<b>116,695,459</b>	<b>122,713,146</b>	<b>116,295,284</b>	<b>128,006,009</b>	<b>155,099,958</b>
Business-type Activities:										
Intergovernmental Revenue										
not Restricted to Specific Programs	-	101,597	97,580	-	-	-	-	-	-	-
Other Income	325,786	670,362	468,593	459,094	447,775	279,685	338,563	323,832	1,539,844	1,189,030
Transfers/Capital Contribution	400,000	250,000	195,600	198,800	(303,200)	257,392	251,093	113,538	2,437,202	2,059,613
<b>Total Business-type Activities</b>	<b>725,786</b>	<b>1,021,959</b>	<b>761,773</b>	<b>657,894</b>	<b>144,575</b>	<b>537,077</b>	<b>589,656</b>	<b>437,370</b>	<b>3,977,046</b>	<b>3,248,643</b>
<b>Total Primary Government</b>	<b>95,077,148</b>	<b>97,641,066</b>	<b>104,792,718</b>	<b>115,403,495</b>	<b>112,388,251</b>	<b>117,232,536</b>	<b>123,302,802</b>	<b>116,732,654</b>	<b>131,983,055</b>	<b>158,348,601</b>
<b>Change in Net Position</b>										
Governmental Activities	(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	8,590,884
Business-type Activities	200,151	542,571	(1,051,622)	174,471	3,065,583	6,149,190	695,373	3,809,770	4,866,113	1,357,627
<b>Total Primary Government Change in Net Position</b>	<b>\$ (5,526,586)</b>	<b>\$ 20,587,844</b>	<b>\$ (39,651)</b>	<b>\$ (6,557,513)</b>	<b>\$ (9,454,272)</b>	<b>\$ (12,052,587)</b>	<b>\$ 9,066,114</b>	<b>\$ 96,557,141</b>	<b>\$ 32,575,034</b>	<b>\$ 9,948,511</b>

Source: Lorain County Financial Statements

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Nonspendable	\$ 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	\$ 15,635,355
Assigned	611,743	414,491	455,987	6,905,088	5,696,540	11,762,318	8,835,030	11,289,277	9,191,510	10,354,170
Unassigned	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	31,864,012
<b>Total General Fund</b>	<b>20,416,300</b>	<b>19,387,136</b>	<b>17,612,828</b>	<b>26,132,686</b>	<b>31,588,220</b>	<b>40,992,886</b>	<b>55,176,548</b>	<b>61,340,518</b>	<b>42,021,549</b>	<b>57,853,537</b>
<b>All Other Governmental Funds</b>										
Nonspendable	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	1,612,463
Restricted	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	145,760,944
Committed	917,079	314,341	239,927	243,326	319,819	640,595	299,965	41,947	25,216	25,167
Assigned	42,678	41,583	-	-	-	-	-	-	-	-
Unassigned (Deficit)	(14,206,223)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)	(3,173,356)	(403,894)	(559,508)	(599,863)	(727,642)
<b>Total All Other Governmental Funds</b>	<b>81,015,974</b>	<b>86,125,517</b>	<b>94,745,633</b>	<b>101,976,852</b>	<b>111,121,548</b>	<b>118,278,734</b>	<b>138,928,104</b>	<b>139,397,872</b>	<b>149,508,161</b>	<b>146,670,932</b>
<b>Total Governmental Funds</b>	<b>\$ 101,432,274</b>	<b>\$ 105,512,653</b>	<b>\$ 112,358,461</b>	<b>\$ 128,109,538</b>	<b>\$ 142,709,768</b>	<b>\$ 159,271,620</b>	<b>\$ 194,104,652</b>	<b>\$ 200,738,390</b>	<b>\$ 191,529,710</b>	<b>\$ 204,524,469</b>



Source: Lorain County Financial Statements

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Property and Other Taxes	\$ 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	\$ 61,086,433
Sales Tax	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	41,251,632
Charges for Services	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	14,894,605
Licenses, Permits and Fees	13,488,831	14,164,096	15,368,782	15,799,242	16,124,348	17,298,046	17,331,819	19,219,048	18,507,029	17,626,473
Fines and Forfeitures	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	1,639,460
Special Assessments	578,233	567,897	421,715	251,775	253,913	253,527	248,069	151,357	30,947	18,626
Intergovernmental Revenue	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	122,627,772
Interest Income	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)	13,145,574
Miscellaneous Revenue	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	10,901,514
<b>Total Revenues</b>	<b>204,203,688</b>	<b>201,903,223</b>	<b>210,490,657</b>	<b>214,279,579</b>	<b>217,306,080</b>	<b>234,944,642</b>	<b>249,093,878</b>	<b>243,849,452</b>	<b>253,290,748</b>	<b>283,192,089</b>
<b>Expenditures</b>										
Current:										
General Government:										
Legislative and Executive	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	58,466,565
Judicial	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	21,870,630
Public Safety	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	35,858,608
Public Works	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	11,071,479
Health	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	25,926,396
Human Services	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	104,984,066
Economic Development & Assistance	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	1,513,968
Intergovernmental	987	804	-	-	-	-	-	-	-	1,238
Debt Service:										
Principal	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	7,493,954
Interest	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	1,962,680
Capital Outlay	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	14,352,256
Other	-	-	-	-	-	-	45,446	44,797	43,672	-
<b>Total Expenditures</b>	<b>206,588,590</b>	<b>198,052,414</b>	<b>203,130,906</b>	<b>204,303,995</b>	<b>218,740,519</b>	<b>246,610,075</b>	<b>269,640,228</b>	<b>240,386,508</b>	<b>265,765,030</b>	<b>283,501,840</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,384,902)</i>	<i>3,850,809</i>	<i>7,359,751</i>	<i>9,975,584</i>	<i>(1,434,439)</i>	<i>(11,665,433)</i>	<i>(20,546,350)</i>	<i>3,462,944</i>	<i>(12,474,282)</i>	<i>(309,751)</i>
<b>Other Financing Sources (Uses)</b>										
Payment to Refunded Bonds Escrow Agent	-	(2,111,463)	-	-	(12,413,339)	-	-	-	-	-
Transfers In	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	8,130,722
Transfers Out	(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)	(6,826,722)
Issuance of Debt	200,000	2,273,166	6,060	5,465,000	27,037,823	27,550,000	49,600,000	3,405,000	4,035,000	10,955,000
Premium (Discount) on Debt Issuance	40,940	85,901	53,621	238,113	1,037,773	390,964	2,644,070	77,393	18,738	-
Inception of Lease	-	-	-	-	-	-	-	-	-	680,205
<b>Total Other Financing Sources (Uses)</b>	<b>(159,060)</b>	<b>(2,396)</b>	<b>(135,919)</b>	<b>5,504,313</b>	<b>15,965,457</b>	<b>27,683,572</b>	<b>51,984,846</b>	<b>3,527,269</b>	<b>3,655,338</b>	<b>12,939,205</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,543,962)</b>	<b>\$ 3,848,413</b>	<b>\$ 7,223,832</b>	<b>\$ 15,479,897</b>	<b>\$ 14,531,018</b>	<b>\$ 16,018,139</b>	<b>\$ 31,438,496</b>	<b>\$ 6,990,213</b>	<b>\$ (8,818,944)</b>	<b>\$ 12,629,454</b>
Debt Service as a Percentage of Noncapital Expenditures	1.5%	1.5%	1.5%	1.3%	1.8%	6.6%	16.7%	3.8%	3.3%	3.5%

Source: Lorain County Financial Statements

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

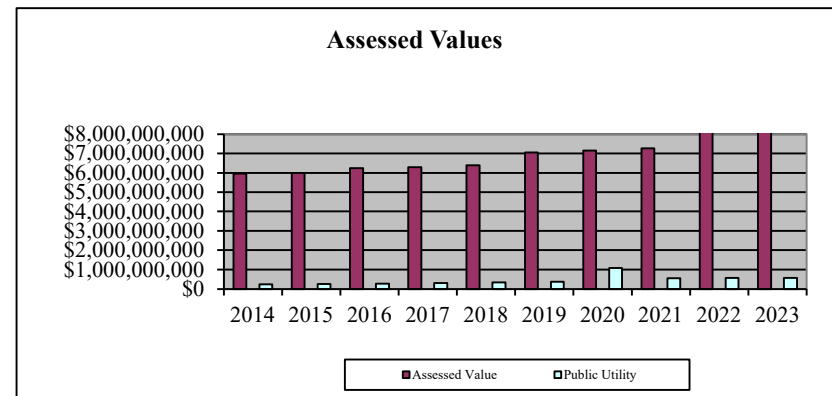
Collection Year	Real Property			Public Utility Personal Property		Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU							
2014	4,836,845,130	1,126,950,470	17,039,416,000	233,194,810	264,994,102	6,196,990,410	17,304,410,102	35.81%	9.282
2015	4,884,546,600	1,112,528,710	17,134,500,886	249,075,480	283,040,318	6,246,150,790	17,417,541,204	35.86%	9.282
2016	5,122,626,540	1,121,332,690	17,839,883,514	267,129,110	303,555,807	6,511,088,340	18,143,439,321	35.89%	9.582
2017	5,172,881,880	1,123,530,520	17,989,749,714	304,987,390	346,576,580	6,601,399,790	18,336,326,294	36.00%	9.582
2018	5,244,982,210	1,143,409,170	18,252,546,800	336,334,960	382,198,818	6,724,726,340	18,634,745,618	36.09%	9.582
2019	5,765,603,680	1,297,927,760	20,181,518,400	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	20,410,988,629	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	20,771,005,886	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	23,730,992,029	569,433,920	647,084,000	8,875,281,130	24,378,076,029	36.41%	9.302
2023	7,107,265,660	1,346,369,780	24,153,244,114	572,004,730	650,005,375	9,025,640,170	24,803,249,489	36.39%	9.427

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>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>	<u>2022/2023</u>
<b>COUNTY UNITS</b>										
<b>GENERAL FUND</b>	1.40	1.40	1.40	1.40	1.30	1.30	1.30	1.30	1.30	1.20
<b>SPECIAL REVENUE</b>										
Children Services	1.50	1.50	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.65
Developmental Disabilities	3.487	3.487	3.487	3.487	3.487	3.487	3.487	3.487	3.207	3.487
TB Clinic	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.060
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.50	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	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
<b>DEBT SERVICE FUND</b>	0.20	0.20	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.40
<b>CUSTODIAL FUNDS</b>										
Metropolitan Park	1.30	1.30	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Lorain Community College	3.90	3.90	3.90	3.90	3.90	3.90	3.90	4.40	4.40	4.40
Total County Rate	14.482	14.482	15.082	15.082	15.082	15.082	15.082	15.582	15.302	15.427
<b>OVERLAPPING RATES BY TAXING DISTRICT</b>										
<b>TOWNSHIPS</b>										
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	12.22	12.47	12.95	12.95	12.95	12.95	12.95	12.95
Brownhelm	3.43	5.43	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	6.75	6.75	6.75	6.75	7.50	7.50	7.50
Columbia	8.04	8.04	9.04	9.04	9.04	9.04	9.10	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	9.78	9.78	9.78	9.78	9.78	9.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	6.16	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Huntington	11.07	11.07	11.32	11.57	12.05	12.05	12.05	12.05	12.05	12.05
Lagrange	7.01	6.21	6.21	6.21	6.21	6.21	7.21	7.21	7.21	7.21
Penfield	9.28	9.28	9.53	9.78	9.78	9.78	9.78	9.78	9.78	9.78
Pittsfield	8.65	8.65	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Rochester	8.18	8.18	8.18	8.43	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	15.13	12.13	12.13
Wellington	9.65	9.65	9.90	10.15	10.63	10.63	10.63	10.63	10.63	10.63
<b>SCHOOL DISTRICTS</b>										
Amherst EVSD	74.57	74.41	74.30	74.21	74.13	73.31	73.75	72.36	72.36	72.36
Avon LSD	57.03	56.83	58.53	57.93	57.45	55.35	59.467	57.286	57.286	57.286
Avon Lake CSD	77.90	77.37	75.49	75.21	75.08	72.21	71.871	69.785	69.785	69.785
Columbia LSD	60.39	60.13	59.53	59.44	59.37	57.99	57.435	56.299	56.299	56.299
Elyria CSD	71.47	71.81	72.28	76.27	75.64	74.89	74.89	72.44	72.44	72.44
Firelands LSD	52.42	52.33	51.91	51.83	51.67	55.40	54.01	53.78	53.78	53.78
Keystone LSD	49.87	50.24	58.27	58.39	58.20	57.85	57.45	56.97	56.97	56.97
Lorain CSD	71.41	71.90	71.78	73.57	73.59	72.71	72.65	71.27	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>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>	<u>2022/2023</u>
Midview LSD	58.74	58.71	58.18	57.85	57.38	55.93	55.13	53.81	53.81	53.81
North Ridgeville CSD	56.29	55.70	54.24	53.56	53.02	51.32	50.51	48.41	48.41	48.41
Oberlin CSD	60.68	61.65	61.55	61.46	61.27	64.56	64.06	63.75	63.75	63.75
Sheffield-Clearview LSD	59.17	59.97	60.91	60.73	60.28	57.97	57.32	55.63	55.63	55.63
Sheffield Lake CSD	63.90	64.22	70.66	70.84	70.48	67.32	66.972	65.030	65.030	65.030
Wellington EVSD	36.97	37.02	36.69	36.56	36.41	35.56	35.32	34.35	34.35	34.35
<b>OUT OF COUNTY SCHOOL DISTRICTS</b>										
Black River LSD	53.60	53.60	53.60	53.60	52.90	52.90	52.00	51.30	51.30	51.30
Mapleton LSD	48.60	48.40	48.35	48.30	47.95	47.50	45.10	45.10	45.10	45.10
New London LSD	34.25	34.25	33.85	33.80	33.55	34.55	34.55	31.95	31.95	31.95
Olmsted Falls CSD	102.20	102.20	102.20	100.40	100.00	100.00	106.90	106.90	106.90	106.90
Strongsville CSD	81.68	81.78	81.78	81.78	81.78	81.78	87.48	86.98	86.98	86.98
Vermilion LSD	70.325	70.275	70.085	69.955	69.775	69.755	69.505	68.675	68.675	68.675
<b>JOINT VOCATIONAL SCHOOLS</b>										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	5.20	5.20
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95/4.45	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	3.06	3.05	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	3.09	3.09	3.09	3.09	3.09	3.09	3.09
<b>CITIES</b>										
Amherst	4.70	4.67	4.60	4.78	4.77	4.20	4.20	4.20	4.20	4.20
Avon	9.242	9.15	9.15	9.15	9.15	9.15	9.95	9.95	9.95	9.95
Avon Lake	8.13	8.12	8.10	8.08	8.08	8.04	8.02	7.98	7.98	7.98
Elyria	6.10	6.10	6.10	6.10	7.00	7.00	7.00	7.00	7.00	7.00
Lorain	5.96	5.96	5.96	7.66	7.66	7.66	7.66	7.66	7.66	7.66
North Ridgeville	11.71	11.71	12.55	12.35	12.31	12.28	12.78	13.50	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	19.36	19.36	19.36	19.36	19.36	19.36	19.36
<b>VILLAGES</b>										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	5.30	7.20	7.20	7.20	8.10	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	3.70	3.70	3.70	5.20	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
<b>SPECIAL DISTRICT</b>										
General Health	1.00	1.00	1.00	1.00	0.50	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, 2023	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 21,644,590	0.26%
WalMart Real Estate	18,700,740	0.22%
Lorain County Port Authority	15,782,820	0.19%
Avon Senior Living LLC	15,361,020	0.18%
Meijer Stores LP	13,530,540	0.16%
French Creek Holdings LLC	13,462,630	0.16%
Carvana LLC	12,619,330	0.15%
Oberlin College	10,642,030	0.13%
Ford Motor Company	9,800,000	0.12%
Great Lakes Senior Living Communities LLC	9,800,000	0.12%
Totals	<u>\$ 141,343,700</u>	<u>1.69%</u>
Total Assessed Valuation	<u>\$ 8,453,635,440</u>	

Name of Taxpayer	December 31, 2014	
	Assessed Value	Percent of Real Property Assessed Value
WalMart Real Estate	\$ 21,156,920	0.35%
Orion Power Midwest LP	19,034,690	0.32%
First Interstate Avon LTD	18,383,630	0.31%
SIR Properties Trust	9,818,630	0.16%
Centro Midway LLC	9,336,350	0.16%
Ford Motor Company	8,389,100	0.14%
Green Circle Growers Inc	7,664,250	0.13%
Rowland Billy	7,639,190	0.13%
Lowes Home Centers Inc	7,102,890	0.12%
AERC Avon LLC	6,822,430	0.11%
Totals	<u>\$ 115,348,080</u>	<u>1.93%</u>
Total Assessed Valuation	<u>\$ 5,963,795,600</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, 2023	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 159,953,190	27.96%
Nexus Gas Transmission LLC	107,749,100	18.84%
Ohio Edison Co.	100,148,800	17.51%
Columbia Gas of Ohio Inc	61,532,870	10.76%
Columbia Gas Transmission LLC	59,281,040	10.36%
Vermilion Power LLC	34,322,430	6.00%
Cleveland Electric	32,642,980	5.71%
<b>Total</b>	<b>\$ 555,630,410</b>	<b>97.14%</b>
<b>Total Assessed Valuation</b>	<b>\$ 572,004,730</b>	

Name of Taxpayer	December 31, 2014	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 84,891,640	36.40%
American Transmission	38,405,610	16.47%
Cleveland Electric	26,859,730	11.52%
Columbia Gas of Ohio Inc	25,746,990	11.04%
Firstenergy Generation	24,461,450	10.49%
Columbia Gas Transmission LLC	15,958,310	6.84%
<b>Total</b>	<b>\$ 216,323,730</b>	<b>92.76%</b>
<b>Total Assessed Valuation</b>	<b>\$ 233,194,810</b>	

**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
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%
2023	74,706,531	71,718,270	96.00%	-	71,718,270	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 not 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	Lease Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable			
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
2023	40,352,832 (b)	3,800,000	-	10,955,000	-	273,090	-	678,540	8,113,310 (b)	6,820,000	3,751,866	23,797	74,768,435	0.42%	235.19

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					
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	(b)	1,928,512	53,464,684	0.25%	169.41
2022	316,268 (2)	24,378,076,029	51,987,169	(b)	1,867,879	50,119,290	0.21%	158.47
2023	317,910 (2)	24,803,249,489	48,466,142	(b)	2,700,141	45,766,001	0.18%	143.96

**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*

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed Valuation (a)	\$ 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	\$ 9,025,640,170
Debt Limit - Assessed Value (1)	\$ 153,424,760	\$ 154,653,770	\$ 161,277,209	\$ 163,534,995	\$ 166,618,159	\$ 184,153,145	\$ 189,619,599	\$ 194,037,518	\$ 220,382,028	\$ 224,141,004
Amount of Debt Applicable to Debt Limit (b)										
General Obligation Bonds	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	47,915,000
Less Debt Service Monies Available	(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)	(2,700,141)
Amount of Debt Subject to Limit	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	45,214,859
Legal Debt Margin	\$ 129,920,694	\$ 132,194,627	\$ 106,839,045	\$ 141,077,138	\$ 145,581,259	\$ 155,727,520	\$ 138,121,392	\$ 140,572,834	\$ 170,262,738	\$ 178,926,145
Legal Debt Margin as a Percentage of the Debt Limit	84.68%	85.48%	66.25%	86.27%	87.37%	84.56%	72.84%	72.45%	77.26%	79.83%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 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	\$ 90,256,402
Amount of Debt Subject to Limit	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	45,214,859
Unvoted Legal Debt Margin	\$ 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	\$ 45,041,543
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	62.07%	64.04%	16.39%	65.98%	68.72%	61.72%	32.64%	31.64%	43.53%	49.90%

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

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

(a) Refer to S6 for Property Value Data.

(b) Refer to S13 for Bonded Debt Data



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

Year	Population (1)	Per Capita Personal Income (2)	Personal Income	Civilian Labor Force in County (3)	Unemployed in County (3)	County Unemployment Rate
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%
2023	317,910 (4)	55,441 (4)	17,625,248,310	155,100	5,900	3.8%

- 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 houses 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	2023		Percentage of Total Employment	2014	
		Number of Employees (1)	Rank		Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,806	1	1.81%		
Lorain County	Government	1,915	2	1.23%	1,961	3
Mercy Health Lorain	Health Care	1,908	3	1.23%	2,118	1
University Hospitals	Health Care	1,820	4	1.17%	2,052	2
Ford Motor Company - Avon Lake	Truck & Van Manufacturing	1,846	5	1.19%	1,700	4
Lorain County Community College	Education	1,271	7	0.82%	1,542	5
Wal-Mart Stores Inc.	Retail	1,250	6	0.81%		
Oberlin College	Education	1,045	8	0.67%	1,029	7
Lorain City School District	Education	1,055	9	0.68%	1,049	6
Elyria City School District	Education	859	10	0.55%	769	9
Invacare Corporation	Surgical Supplies				796	8
Avon Lake Schools	Education				752	10
Total		<u>15,775</u>		<u>10.16%</u>	<u>13,768</u>	
Total Employment within the County		<u>155,100</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*

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners	39	42	43	44	32	49	48	45	59	56
Records Center	3	3	4	3	4	5	4	4	8	6
Community Development	25	21	16	13	13	14	14	13	12	12
Auditor	25	28	20	21	22	21	14	22	20	20
Auditor - Real Estate Assessment	29	26	32	29	33	37	44	33	53	39
Treasurer	6	6	6	6	8	5	5	8	5	5
Treasurer - DRETAC	7	7	7	7	4	6	6	4	6	6
Treasurer - Board of Revision	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	83	79	78	87	89	81	79	89	92	97
Prosecutor - DRETAC	19	13	14	-	-	-	14	-	-	3
Board of Elections	28	28	27	30	59	58	33	59	37	38
Clerk of Courts - Certificate of Title	26	25	24	21	23	17	14	23	15	12
Recorder	9	10	12	10	10	9	9	10	11	10
<b>Judicial</b>										
Common Pleas Court	50	50	47	47	84	41	49	86	52	59
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	-	-	-	-	-	2	-	-	-	-
Common Pleas - Veteran's Court	1	1	1	1	2	1	-	2	1	-
Probate Court	10	11	10	11	12	10	13	12	14	15
Probate Court - Indigent Guardianship	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	13	17	17	17	17	17	12	12
Clerk of Courts	30	30	31	28	21	25	21	21	30	28
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	3	2	-	3	1	2
Clerk of Courts - Computerization	-	2	-	-	-	-	-	-	-	-
Domestic Relations	141	135	129	131	130	137	125	130	153	151
Domestic Relations - Violent Offender	-	-	-	1	-	-	-	-	-	-
Domestic Relations - Title IV	1	3	1	3	2	2	1	2	2	2
<b>Public Safety</b>										
Sheriff	65	61	68	66	68	67	63	68	76	76
Sheriff - Jail Facility	142	143	151	150	146	151	133	146	160	164
Sheriff - Rotary	1	3	3	3	1	3	1	1	1	1
Sheriff - MEG	7	8	8	8	8	7	4	8	6	4
Sheriff - Crime Lab	2	3	4	4	5	6	6	5	9	8
Sheriff - Criminal Justice Services	3	5	5	5	7	8	6	7	9	9
Sheriff - Concealed Handgun License	-	-	-	1	1	1	1	1	1	-
Commissioners - Hazardous Materials	2	2	-	-	-	-	-	-	-	-
Commissioners - Community Disaster Services	2	2	2	2	2	3	3	2	4	6
Commissioners - 911 Services	25	28	28	31	31	36	31	31	47	42
T- Federal	-	-	-	-	-	-	-	-	-	-

*(continued)*

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Coroner	6	8	7	8	8	9	9	8	8	8
Common Pleas - Intensive Supervision	24	23	23	22	22	28	35	13	44	46
Common Pleas - County Probation Services	3	4	5	8	7	3	5	7	6	5
Common Pleas - Court Mediation	2	2	2	2	2	1	2	2	1	2
Domestic Relations - Drug Court	2	1	3	2	1	1	1	1	2	2
Domestic Relations - Mental Health Court	-	-	1	-	-	-	-	-	-	-
Prosecutor's Victim Witness	3	4	5	6	5	5	3	5	-	-
<b>Public Works</b>										
Engineer Tax Map	1	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	61	56	56	51	50	49	52	50	54	51
Commissioners - Bascule Bridge	6	6	6	6	6	6	5	6	6	7
<b>Health</b>										
LCBDD - Supportive Living	100	71	42	42	-	-	-	-	-	-
Commissioners - Dog and Kennel	6	6	6	6	6	6	5	6	5	6
Commissioners - Solid Waste	22	20	22	23	20	20	22	20	23	21
Golden Acres	72	3	-	-	-	-	-	-	-	-
Sheriff's - Solid Waste	2	2	2	2	2	2	2	2	2	-
Auditor - Dog and Kennel	2	3	3	2	2	2	2	2	2	2
Alcohol and Drug Addiction Services	4	4	5	6	7	7	-	7	-	-
TB Clinic	-	-	-	-	-	-	-	-	-	-
Community Mental Health	12	11	11	12	12	12	20	-	-	-
Mental Health, Addiction and Recovery Services Board	-	-	-	-	-	17	-	12	20	20
<b>Human Services</b>										
Workforce Development Agency	15	7	11	24	20	20	19	20	32	29
Job and Family Services	176	174	184	177	185	165	154	185	176	160
Children's Services	113	115	121	122	140	137	133	140	172	168
Child Support Enforcement Agency	51	51	64	63	66	62	55	66	59	59
Domestic Relations - Youth Services	1	3	10	3	3	3	2	3	1	6
Domestic Relations - Reclaim Ohio	30	36	27	34	30	23	24	30	19	17
Veteran Services	16	15	19	19	20	19	20	20	19	23
LCBDD	423	429	428	427	470	486	331	470	382	380
<b>Proprietary Services</b>										
Sanitary Sewer	6	6	8	6	7	9	8	7	17	15
Transit Authority	1	1	2	3	2	2	1	2	2	2
<b>Total</b>	<u>1,961</u>	<u>1,857</u>	<u>1,866</u>	<u>1,865</u>	<u>1,936</u>	<u>1,921</u>	<u>1,674</u>	<u>1,942</u>	<u>1,951</u>	<u>1,915</u>

**Source:** Office of the Auditor, Lorain County , Ohio  
(as of December 31 of each year)

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	51	53	56	57	51	61	55	61	53	60
Auditor										
Number of non-exempt conveyances	5,789	6,041	6,752	7,424	7,554	7,991	8,277	8,996	7,943	6,950
Number of exempt conveyances	4,521	5,926	4,922	5,047	4,605	4,805	4,460	5,200	5,610	5,512
Number of real estate transfers	13,278	13,923	14,693	14,941	16,228	16,213	16,606	18,515	13,553	11,562
Number of parcels	163,185	164,180	164,976	165,538	166,475	167,521	168,769	169,622	170,835	172,095
Number of checks issued	54,376	56,744	56,512	56,293	57,371	56,240	48,436	51,023	57,016	55,590
Treasurer										
Number of parcels collected	144,381	140,649	141,218	145,715	146,749	146,350	147,362	148,628	149,405	150,644
Return on portfolio	1.13%	1.30%	1.14%	1.14%	1.69%	1.96%	1.37%	0.69%	0.89%	1.77%
Prosecuting Attorney										
Number of cases - criminal	3,617	3,650	3,754	3,646	3,918	4,058	4,767	5,438	4,925	4,261
Number of cases - active civil lawsuits	42	36	16	23	37	39	19	11	22	26
Number of civil and miscellaneous legal opinions	3,226	2,888	2,600	2,720	3,042	2,967	35	36	18	18
Board of Elections										
Number of registered voters	203,718	195,535	206,401	207,865	214,629	205,513	218,506	216,676	219,390	218,855
Number of voters last general election	80,127	81,953	143,296	55,706	116,231	58,738	158,732	43,661	113,927	112,294
Percentage of registered voters that voted	39.33%	41.91%	69.43%	26.80%	54.15%	28.58%	72.64%	20.15%	51.93%	51.31%
Recorder										
Number of deeds recorded	9,981	9,884	10,669	11,121	11,976	12,755	12,377	14,347	12,851	11,241
Number of mortgages recorded	10,971	10,969	12,257	11,467	10,919	13,065	16,433	41,209	13,491	9,525
Number of military discharges recorded	60	27	41	44	643	421	150	150	141	165
Buildings and Grounds										
Number of buildings	70	70	71	71	71	71	69	69	68	66
Square footage of buildings	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	1,327,351
Central Purchasing										
Number of purchase orders issued	3,038	3,408	3,456	3,487	3,759	3,663	3,770	4,062	4,370	4,853
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	7,180	7,151	7,583	8,482	6,798	5,287	4,356	4,633	5,265	5,740
Probate Court										
Number of civil cases filed	65	89	65	80	52	89	50	54	62	55
Juvenile Court										
Number of juveniles charged	1,386	1,326	1,172	1,088	733	763	802	446	565	625
Number of cases reviewed	1,718	1,685	1,428	1,327	961	1,008	1,101	1,381	1,102	1,186
Bindovers	4	12	6	5	7	2	2	12	6	6
Number of adjudged delinquent cases filed	1,294	864	966	1,304	770	785	94	214	156	472

(continued)

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Clerk of Courts</b>										
Number of civil cases filed	11,383	9,078	9,225	12,617	11,494	10,439	17,600	14,379	12,889	13,182
Number of criminal cases filed	2,282	2,140	2,469	2,190	2,298	1,925	1,869	2,005	2,303	2,276
Number of appeals cases filed	198	179	176	171	208	154	107	118	103	137
Number of domestic cases filed	1,491	1,444	1,510	1,599	1,575	1,632	1,557	1,555	1,534	1,662
Number of liens filed	6,485	4,067	4,111	6,325	8,462	7,077	15,113	11,751	9,927	9,718
<b>Domestic Relations</b>										
Number of cases filed	4,465	4,136	3,936	3,746	3,761	3,489	2,689	3,139	3,199	3,168
Number of disposition of cases	7,340	7,864	7,821	7,906	6,962	6,814	4,557	4,814	5,734	6,323
Number of traffic dispositions	1,125	1,076	1,013	1,017	1,003	877	656	681	726	787
<b>Law Library</b>										
Number of volumes in collection	20,105	19,855	17,850	17,859	18,477	18,477	18,502	18,553	18,523	18,541
<b>Public Safety</b>										
<b>Sheriff</b>										
Average daily jail census	397	411	453	421	425	362	250	274	306	334
Prisoners booked	7,748	8,064	8,040	7,399	8,236	8,256	5,959	6,192	7,254	8,040
Prisoners released	7,753	7,948	8,093	7,386	8,261	8,347	6,050	6,245	7,228	8,050
Cost of Prisoner Meals	\$591,964	\$495,376	\$519,633	\$520,311	\$526,627	\$400,284	\$342,557	\$432,921	\$507,914	\$365,923
Number of traffic citations issued	1,555	1,168	1,162	1,355	1,460	1,225	975	925	862	600
Number of calls for service	50,519	59,930	58,745	37,292	35,138	32,093	34,743	34,913	35,416	34,030
<b>Coroner</b>										
Number of cases investigated	240	275	347	385	334	323	385	470	431	461
Number of autopsies performed	42	59	75	65	65	49	46	67	51	44
Cases relinquished to attending physicians	435	456	493	598	621	658	765	883	792	719
<b>Public Works</b>										
<b>Engineer</b>										
Miles of roads resurfaced	15	7	16	6	19	21	24	5	27	24
Number of bridges replaced/improved	7	8	7	7	4	4	5	3	7	7
Number of culverts built/replaced/improved	11	24	4	3	23	9	10	2	12	8
<b>Sewer District</b>										
Average daily sewage treated - gallons	239,953	229,000	444,600	298,300	416,100	374,000	439,100	439,100	357,300	388,073
Number of tap-ins	1	0	0	0	0	71	57	155	232	261
Number of customers	3,236	3,265	3,252	3,316	3,978	3,907	3,985	4,944	5,176	7,266

(continued)

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Health</b>										
<b>LCBDD</b>										
Number of students enrolled										
Early intervention program	733	725	556	471	782	797	774	871	945	1,039
Preschool	30	25	20	17	23	24	20	18	23	26
School age	141	152	156	138	153	158	148	142	133	126
<b>Mental Health</b>										
Total client count - intensive	5,681	5,463	5,209	4,950	5,226	5,649	5,552	5,640	5,253	4,763
Total client count - non-intensive	6,862	6,028	6,075	5,812	6,532	7,081	7,377	7,133	5,421	3,570
Total client count - early intervention	2,332	1,985	2,117	1,681	1,791	1,943	1,589	1,207	1,012	722
<b>Human Services</b>										
<b>Jobs and Family Services/Child Support</b>										
Total client count - Food Stamp Recipients	41,150	39,598	39,106	37,204	33,910	47,994	37,336	37,997	36,714	33,932
Total client count - Child Care Children Served	2,510	2,636	2,699	2,557	1,719	3,351	3,222	2,611	2,697	3,012
Total client count - Ohio Works First Recipients	2,731	3,199	3,424	3,234	1,334	3,212	119	2,627	1,431	1,346
Total client count - Disability Assistance Recipients	213	169	146	139	-	-	-	-	-	-
Total client count - Medicaid Eligible Recipients	64,947	71,238	70,414	70,942	66,129	36,702	52,517	54,195	57,557	51,003
<b>Children Services</b>										
Intake Workload - Abuse	1,074	999	956	937	765	756	993	1,010	995	767
Intake Workload - Emotional Maltreatment	308	364	301	211	101	50	79	73	62	46
Intake Workload - Neglect	1,247	1,282	1,079	1,027	912	828	840	788	861	747
Intake Workload - Medical Neglect	119	93	82	74	58	53	23	45	37	38
Intake Workload - Sex Abuse	322	273	199	215	160	166	210	227	228	154
Intake Workload - Family in Need of Services	175	190	149	154	116	106	106	112	100	107
Intake Workload - Dependency	20	25	28	13	31	21	25	26	34	30
Intake Workload - Information & Referral	890	136	230	284	362	548	277	293	412	351
<b>Veteran Services</b>										
Veterans Requesting Financial Assistance	299	268	247	355	1,833	385	896	869	1,113	1,280
Veterans Receiving Financial Assistance	269	238	233	337	1,800	332	872	925	1,026	1,222
Total Veteran Service Commission Contacts	8,765	8,936	8,008	9,215	8,831	9,485	3,399	2,452	2,847	3,800
Amount of benefits paid to county residents	\$644,091	\$617,058	\$643,171	\$768,787	\$841,827	\$1,342,253	\$1,022,693	\$941,507	\$1,481,716	\$1,511,000

**Source:** Lorain County Departments

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government:										
Legislative and Executive:										
Commissioners										
Administrative office space (sq. ft.)	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Auditor										
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer										
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895	895	895	895
Prosecuting Attorney										
Administrative office space	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections										
Administrative office space	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Recorder										
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds										
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing										
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing										
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Judicial:										
Common Pleas Court										
Administrative and Courtroom Space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	10	10	10	10	10	10	10	10	10	10
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Certificate of Title	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Domestic Relations										
Administrative office space	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Law Library										
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology										
Administrative office space	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380

(continued)



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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Public Safety:</b>										
<b>Sheriff</b>										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	43	43	50	50	50	51	50	50	52	55
<b>Probation</b>										
Administrative office space	355	355	355	355	355	355	355	355	355	355
<b>Disaster Services</b>										
Number of emergency response vehicles	6	6	6	6	6	6	6	6	6	6
<b>Public Works:</b>										
<b>Engineer</b>										
Centerline miles of roads	264	264	264	264	264	265	265	267	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	46
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,236
Number of vehicles	105	105	106	106	106	115	97	71	62	54
<b>Tax Map</b>										
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026
<b>Sewer District</b>										
Number of treatment facilities	4	4	4	4	4	4	4	4	4	4
Number of pumping stations	4	4	4	5	5	8	11	12	13	17
Miles of sewer lines	41	41	41	41	41	54	73	73	73	81
Miles of water lines	42	42	42	42	42	42	41	47	47	47
<b>Health:</b>										
<b>LCBDD</b>										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	36	36	36	39	38	38	38	38	38	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
<b>Mental Health</b>										
Number of facilities	2	2	2	2	2	2	2	2	2	2
<b>Human Services:</b>										
<b>Jobs and Family Services/Child Support</b>										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
<b>Children Services</b>										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	22	18	16	15	16	17	19	17	18	19
<b>Veteran Services</b>										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	4	5	5	6	8	8	10	11	14	16

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



