



OHIO AUDITOR OF STATE
KEITH FABER



LORAIN COUNTY
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LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal AL Number | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditures |
|--|-------------------------|--|---------------------------------------|-------------------------------|
| U.S. Department of Agriculture: | | | | |
| <i>Passed through the Ohio Department of Education</i> | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | FY22 | \$ 0 | \$ 31,557 |
| School Breakfast Program | 10.553 | FY23 | 0 | 30,068 |
| Total AL# 10.553 | | | 0 | 61,625 |
| National School Lunch Program | 10.555 | FY22 | 0 | 88,180 |
| National School Lunch Program | 10.555 | FY23 | 0 | 66,916 |
| Total AL# 10.555 | | | 0 | 155,096 |
| Total Child Nutrition Cluster | | | 0 | 216,721 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Assistance) | 10.561 | G-2223-11-6952 | 0 | 2,723,312 |
| Total SNAP Cluster | | | 0 | 2,723,312 |
| Total U.S. Department of Agriculture | | | 0 | 2,940,033 |
| U.S. Department of Education: | | | | |
| <i>Passed through the Ohio Department of Education</i> | | | | |
| Special Education Cluster (IDEA): | | | | |
| Special Education - Grants to States | 84.027 | FY22 | 0 | 82,716 |
| Special Education - Preschool Grants | 84.173 | FY22 | 0 | 4,204 |
| Total Special Education Cluster (IDEA) | | | 0 | 86,920 |
| Education Stabilization Fund: | | | | |
| COVID-19 American Rescue Plan-Elementary and Secondary School Emergency Relief | 84.425U | FY22 | 0 | 5,899 |
| COVID-19 Governor's Emergency Education Relief Fund | 84.425C | FY23 | 0 | 77,806 |
| Total AL# 84.425 | | | 0 | 83,705 |
| Special Education - Grants for Infants and Families | 84.181 | FY23 | 0 | 30,766 |
| <i>Passed through the Ohio Department of Developmental Disabilities</i> | | | | |
| Special Education - Grants for Infants and Families | 84.181A | H181A200024 / H181A190024 | 0 | 100,494 |
| Special Education - Grants for Infants and Families | 84.181A | H181A210024 | 0 | 62,074 |
| COVID-19 Special Education - Grants for Infants and Families | 84.181X | H181X210024 | 0 | 42,553 |
| Total AL# 84.181 | | | 0 | 235,887 |
| Total U.S. Department of Education | | | 0 | 406,512 |
| Election Assistance Commission: | | | | |
| <i>Passed through the Ohio Secretary of State</i> | | | | |
| HAVA Election Security Grants | 90.404 | 2022 | 0 | 6,827 |
| Total Election Assistance Commission | | | 0 | 6,827 |
| U.S. Department of Health and Human Services: | | | | |
| <i>Passed through the Substance Abuse and Mental Health Services Administration</i> | | | | |
| Substance Abuse and Mental Health Services-Projects of Regional and National Significance | 93.243 | 5H79SP080284-04 | 0 | 96,841 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Substance Abuse and Mental Health Services-Projects of Regional and National Significance | 93.243 | 2000788 | 0 | 2,483 |
| Total AL# 93.243 | | | 0 | 99,324 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | DMHF21SAPT | 92,089 | 626,143 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | DMHF22SAPT | 69,582 | 194,844 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 2200356 | 42,646 | 237,922 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 2300269 | 284 | 37,263 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | DMHF21CSAP | 0 | 133,636 |
| COVID-19 Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | DMHF21CSAP | 0 | 38,195 |
| Total AL# 93.959 | | | 204,601 | 1,268,003 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Projects for Assistance In Transition From Homelessness (PATH) | 93.150 | 2200240 | 54,143 | 54,143 |
| Projects for Assistance In Transition From Homelessness (PATH) | 93.150 | 2300410 | 21,459 | 21,459 |
| Total AL# 93.150 | | | 75,602 | 75,602 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Social Services Block Grant | 93.667 | JFSFSS22M | 111,321 | 111,321 |
| Social Services Block Grant | 93.667 | JFSFSS23M | 37,447 | 37,447 |
| <i>Passed through the Ohio Department of Developmental Disabilities</i> | | | | |
| Social Services Block Grant | 93.667 | 2201OHSOSR | 0 | 188,375 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Social Services Block Grant | 93.667 | Title XX FY22 | 0 | 33,538 |
| Social Services Block Grant | 93.667 | Title XX FY23 | 0 | 648 |
| Social Service Block Grant (Base) | 93.667 | G-2223-11-6952 | 0 | 763,405 |
| Social Service Block Grant (Transfer) | 93.667 | G-2223-11-6952 | 0 | 553,753 |
| Total AL# 93.667 | | | 148,768 | 1,688,487 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Block Grants for Community Mental Health Services | 93.958 | 2200341 | 0 | 224,368 |
| COVID-19 Block Grants for Community Mental Health Services | 93.958 | DMHF21CMHGB | 0 | 22,845 |
| Block Grants for Community Mental Health Services | 93.958 | DMHF22MHGB | 0 | 94,835 |
| Block Grants for Community Mental Health Services | 93.958 | DMHF23MHGB | 0 | 74,233 |
| COVID-19 Block Grants for Community Mental Health Services | 93.958 | DMHF23MHGB | 0 | 2,975 |
| Total AL# 93.958 | | | 0 | 419,256 |
| <i>Passed through the Ohio Department of Mental Health</i> | | | | |
| Promoting Safe and Stable Families | 93.556 | 5AU-22-C0047 | 0 | 26,467 |
| Promoting Safe and Stable Families | 93.556 | 5AU-23-C0047 | 0 | 34,028 |

(Continued)

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal AL Number | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditures |
|--|-------------------------|--|---------------------------------------|-------------------------------|
| U.S. Department of Health and Human Services (continued) | | | | |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Promoting Safe and Stable Families | 93.556 | G-2223-11-6953 | \$ 0 | \$ 178,574 |
| Promoting Safe and Stable Families | 93.556 | 2001OHFFTA | 0 | 995 |
| Total AL# 93.556 | | | 0 | 240,064 |
| <i>Passed through the Ohio Department of Mental Health</i> | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 5AU-22-C0047 | 0 | 3,160 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 5AU-23-C0047 | 0 | 4,063 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-2223-11-6953 | 0 | 143,950 |
| Total AL# 93.645 | | | 0 | 151,173 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Title IV-E Kinship Navigator Program | 93.471 | G-2223-11-6953 | 0 | 50 |
| Elder Abuse Prevention Interventions Program | 93.747 | G-2021-11-5953 | 0 | 6,984 |
| Children's Health Insurance Program | 93.767 | G-2223-11-6952 | 0 | 1,593 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Medicaid Cluster: | | | | |
| Medical Assistance Program | 93.778 | G-2223-11-6952 | 0 | 2,477,680 |
| Medical Assistance Program | 93.778 | G-2223-11-6953 | 0 | 8,807 |
| Total AL# 93.778 and Medicaid Cluster | | | 0 | 2,486,487 |
| TANF: | | | | |
| Temporary Assistance for Needy Families | 93.558 | G-2021-11-5953 | 0 | 47,591 |
| Temporary Assistance for Needy Families | 93.558 | G-2223-11-6952 | 0 | 2,913,823 |
| Temporary Assistance for Needy Families | 93.558 | G-2223-11-6953 | 0 | 99,637 |
| Temporary Assistance for Needy Families | 93.558 | G-2223-15-0039 | 0 | 1,677,265 |
| Total TANF: | | | 0 | 4,738,316 |
| Child Support Enforcement | 93.563 | G-2223-11-6952 | 0 | 3,877,182 |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grants | 93.575 | G-2223-11-6952 | 0 | 377,600 |
| Total CCDF Cluster | | | 0 | 377,600 |
| Foster Care Title IV-E | 93.658 | G-2223-11-6953 | 0 | 2,267,954 |
| Foster Care Title IV-E | 93.658 | G-2223-06-0204 | 0 | 97,371 |
| Total AL# 93.658 | | | 0 | 2,365,325 |
| Adoption Assistance | 93.659 | G-2223-11-6953 | 0 | 3,550,416 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | G-2021-11-5954 / G-2223-11-6953 | 0 | 34,159 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Opioid STR | 93.788 | 2200392 | 0 | 2,285,672 |
| Opioid STR | 93.788 | 2300455 | 0 | 6,696 |
| Opioid STR | 93.788 | 2300635 | 0 | 133,044 |
| Total AL# 93.788 | | | 0 | 2,425,412 |
| Total U.S. Department of Health and Human Services | | | 428,971 | 23,805,433 |
| U.S. Department of Homeland Security: | | | | |
| <i>Passed through the Ohio Department of Public Safety - Emergency Management Agency</i> | | | | |
| Hazard Mitigation Assistance | 97.039 | DR-4360.05P | 0 | 12,425 |
| Emergency Management Performance Grants | 97.042 | EMC-2021-EP-00002 | 0 | 99,901 |
| Homeland Security Grant Program | 97.067 | EMW-2018-SS-00038 | 0 | 51,565 |
| Homeland Security Grant Program | 97.067 | EMW-2019-SS-00024 | 0 | 165,327 |
| Homeland Security Grant Program | 97.067 | EMW-2020-SS-00037-S01 | 0 | 16,821 |
| Homeland Security Grant Program | 97.067 | EMW-2021-SS-00004 | 0 | 1,493 |
| Homeland Security Grant Program | 97.067 | EMW-2022-SS-00058 | 0 | 4,485 |
| Total AL# 97.067 | | | 0 | 239,691 |
| Total U.S. Department of Homeland Security | | | 0 | 352,017 |
| U.S. Department of Housing and Urban Development: | | | | |
| <i>Direct Program</i> | | | | |
| Continuum of Care | 14.267 | OH0199L5E072013 | 266,782 | 266,782 |
| Continuum of Care | 14.267 | OH0199L5E072114 | 148,866 | 148,866 |
| Total AL# 14.267 | | | 415,648 | 415,648 |
| <i>Passed Through the Ohio Development Services Agency</i> | | | | |
| Community Development Block Grants / State's Program | 14.228 | B-F-21-1BQ-1 | 0 | 42,411 |
| Community Development Block Grants / State's Program | 14.228 | B-C-20-1BQ-1 | 0 | 140,980 |
| Total AL# 14.228 | | | 0 | 183,391 |
| Home Investment Partnerships Program | 14.239 | B-C-20-1BQ-2 | 0 | 337,758 |
| Total U.S. Department of Housing and Urban Development | | | 415,648 | 936,797 |
| U.S. Department of Justice: | | | | |
| <i>Direct Program</i> | | | | |
| Equitable Sharing Program | 16.922 | N/A | 0 | 19,970 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | N/A | 0 | 13,564 |
| <i>Passed through the Ohio Department of Public Safety Office of Criminal Justice Services</i> | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2021-JG-A-01-6408 | 0 | 1,978 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2022-JG-A-01-6408 | 0 | 65,410 |
| Total AL# 16.738 | | | 0 | 80,952 |
| COVID-19 Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-CE-LEF-2377 | 0 | 67,500 |

(Continued)

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal AL Number | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditures |
|--|-------------------------|--|---------------------------------------|-------------------------------|
| U.S. Department of Justice: (continued) | | | | |
| <i>Passed through the Ohio Attorney General's Office</i> | | | | |
| Crime Victim Assistance | 16.575 | 2022-VOCA-134718886 | \$ 0 | \$ 63,090 |
| Crime Victim Assistance | 16.575 | 2023-VOCA-135108405 | 0 | 21,438 |
| Crime Victim Assistance | 16.575 | 2022-VOCA-134718929 | 0 | 66,840 |
| Crime Victim Assistance | 16.575 | 2023-VOCA-135108384 | 0 | 36,922 |
| Total AL# 16.575 | | | 0 | 188,290 |
| Total U.S. Department of Justice | | | 0 | 356,712 |
| U.S. Department of Labor: | | | | |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | | |
| Employment Service Cluster: | | | | |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | G-2021-15-0032 | 0 | 36,989 |
| Total Employment Service Cluster | | | 0 | 36,989 |
| Unemployment Insurance | 17.225 | G-2021-15-0032 / G-2223-15-0039 | 0 | 219,054 |
| WIOA Cluster: | | | | |
| WIOA Adult Program | 17.258 | G-2021-15-0032 / G-2223-15-0039 | 0 | 1,700,176 |
| WIOA Youth Activities | 17.259 | G-2021-15-0032 | 0 | 375,426 |
| WIOA Dislocated Worker Formula Grants | 17.278 | G-2021-15-0032 | 0 | 132,793 |
| Total WIOA Cluster | | | 0 | 2,208,395 |
| Workforce Investment Act (WIA) National Emergency Grants | 17.277 | G-2021-15-0032 / G-2223-15-0039 | 0 | 43,888 |
| Trade Adjustment Assistance | 17.245 | G-2021-15-0032 | 0 | 5,773 |
| Local Veterans' Employment Representative Program | 17.804 | G-2223-15-0039 | 0 | 41,185 |
| Total U.S. Department of Labor | | | 0 | 2,555,284 |
| U.S. Department of Transportation: | | | | |
| <i>Direct Program</i> | | | | |
| Federal Transit-Formula Grants Cluster: | | | | |
| COVID-19 Capital and Operating Assistance from Operations | 20.507 | OH-2020-028-00 | 0 | 419,352 |
| Total Federal Transit-Formula Grants Cluster | | | 0 | 419,352 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | 69JK3194004HMEP | 0 | 7,604 |
| <i>Passed through the Ohio Department of Transportation</i> | | | | |
| Airport Improvement Program | 20.106 | 3-39-0048-025-2721 | 0 | 27,805 |
| <i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i> | | | | |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | 20.600 | IDEP/STEP 2022-00019 | 0 | 36,625 |
| State and Community Highway Safety | 20.600 | IDEP/STEP 2023-00019 | 0 | 5,242 |
| Total AL# 20.600 and Highway Safety Cluster | | | 0 | 42,297 |
| <i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i> | | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | IDEP/STEP 2022-00019 | 0 | 22,865 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | IDEP/STEP 2023-00019 | 0 | 5,242 |
| Total AL# 20.608 | | | 0 | 28,107 |
| <i>Passed through the Ohio Department of Transportation</i> | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Highway Planning and Construction | 20.205 | PID 101894 | 0 | 33,087 |
| Highway Planning and Construction | 20.205 | PID 102687 | 0 | 67,582 |
| Highway Planning and Construction | 20.205 | PID 102690 | 0 | 770 |
| Highway Planning and Construction | 20.205 | PID 105772 | 0 | 133,124 |
| Highway Planning and Construction | 20.205 | PID 110763 | 0 | 343,937 |
| Highway Planning and Construction | 20.205 | PID 111587 | 0 | 714,514 |
| Highway Planning and Construction | 20.205 | PID 111604 | 0 | 270,324 |
| Highway Planning and Construction | 20.205 | PID 112821 | 0 | 680,373 |
| Highway Planning and Construction | 20.205 | PID 115294 | 0 | 6,300 |
| Total Highway Planning and Construction Cluster | | | 0 | 2,250,011 |
| Total U.S. Department of Transportation | | | 0 | 2,775,176 |
| U.S. Environmental Protection Agency | | | | |
| <i>Direct Program</i> | | | | |
| Geographic Programs - Great Lakes Restoration Initiative | 66.469 | GL-00E01441-0 | 0 | 56,286 |
| Geographic Programs - Great Lakes Restoration Initiative | 66.469 | GL-00E01563-0 | 0 | 4,200 |
| Total AL# 66.469 | | | 0 | 60,486 |
| Brownfields Job Training Cooperative Agreements | 66.815 | GL-00E02820-0 | 0 | 2,225 |
| Total U.S. Environmental Protection Agency | | | 0 | 62,711 |
| U.S. Department of Treasury | | | | |
| <i>Direct Programs</i> | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/A | 2,180,000 | 19,766,876 |
| <i>Passed through the Ohio Department of Mental Health and Addiction Services</i> | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | DMHF20CARE | 0 | 95,200 |
| COVID-19 Emergency Rental Assistance | 21.023 | ERA-02101112258 | 0 | 7,503,346 |
| Total U.S. Department of Treasury | | | 2,180,000 | 27,365,422 |
| Total Federal Awards | | | \$ 3,024,619 | \$ 61,562,924 |

The accompanying notes are an integral part of this schedule.

LORAIN COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lorain County, Ohio (the County's) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C – INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Mental Health and Addiction Services, U.S. Department of Treasury and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2022 is \$383,563.

LORAIN COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2022, the County made allowable transfers of \$553,753 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$4,738,316 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2022 and the amount transferred to the Social Services Block Grant program.

| | |
|--|----------------------------|
| Temporary Assistance for Needy Families | \$ 5,292,069 |
| Transfer to Social Services Block Grant | <u>(553,753)</u> |
| Total Temporary Assistance for Needy Families | <u>\$ 4,738,316</u> |

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2023. Our report includes a reference to other auditors who audited the financial statements of Murray Ridge Production Center, Inc., as described in our report on the County's financial statements. The financial statements of the Murray Ridge Production Center, Inc., were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Murray Ridge Production Center Inc., or that are reported on separately by those auditors who audited the financial statements of Murray Ridge Production Center, Inc.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Efficient • Effective • Transparent

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on the compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Lorain County's, (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Lorain County's major federal programs for the year ended December 31, 2022. Lorain County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Lorain County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Coronavirus State and Local Fiscal Recovery Funds for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Lorain County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds

As described in findings 2022-001 and 2022-002 in the accompanying schedule of findings, the County did not comply with requirements regarding the following:

| Finding # | Assistance Listing # | Program (or Cluster) Name | Compliance Requirement |
|------------------|-----------------------------|---|-------------------------------|
| 2022-001 | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | Reporting |
| 2022-002 | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | Subrecipient Monitoring |

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

The County's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and corrective action plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2022-001 and 2022-002, to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and corrective action plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2023. Our report also refers to other auditors who audited the financial statements of the Murray Ridge Production Center, Inc., as described in our report on the County's financial statements. The financial statements of the Murray Ridge Production Center, Inc., were not audited in accordance with *Governmental Auditing Standards*. Our audit was conducted for purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 30, 2023. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

February 27, 2024

LORAIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

| |
|--|
| 1. SUMMARY OF AUDITOR'S RESULTS |
|--|

| | | |
|--------------------|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| (d)(1)(iv) | Were there any material weaknesses in internal control reported for major federal programs? | Yes |
| (d)(1)(iv) | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified for all major programs except for Coronavirus State and Local Fiscal Recovery Funds, which we qualified. |
| (d)(1)(vi) | Are there any reportable findings under 2 CFR § 200.516(a)? | Yes |
| (d)(1)(vii) | Major Programs (list): | Highway Planning and Construction Cluster COVID-19 Emergency Rental Assistance (AL #21.023) COVID-19 Coronavirus State and Local Fiscal Recovery Funds (AL #21.027) Child Support Enforcement (AL #93.563) Adoption Assistance (AL #93.659) |

LORAIN COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|--------------|---|---|
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > \$1,846,888 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee under 2 CFR § 200.520? | Yes |

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None.

3. FINDINGS FOR FEDERAL AWARDS

1. Coronavirus State and Local Fiscal Recovery Funds - Subrecipient Agreements

Finding Number: 2022-001
Assistance Listing Number and Title: AL #21.027, Covid-19 Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number / Year: SLT-1282 / 2022
Federal Agency: U.S Department of Treasury
Compliance Requirement: Subrecipient Monitoring
Pass-Through Entity: N/A - Direct
Repeat Finding from Prior Audit? No

NONCOMPLIANCE AND MATERIAL WEAKNESS

2 CFR 1000.10 provides that, except for the deviations set forth elsewhere in this Part, the Department of Treasury adopts the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards set forth at 2 CFR Part 200.

2 CFR 200.332 states, in part, that all pass-through entities must:

- Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information noted at 2 CFR 200.332(a) at the time of the subaward;
- Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, described in paragraphs (d) and (e) of 2 CFR 200.332;
- Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in § 200.208;
- Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that the subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include those items listed in 2 CFR 200.332(d);
- Verify every subrecipient is audited as required by Subpart F of 2 CFR 200.332 when it is expected that the subrecipient's Federal award expended equal or exceed the threshold set forth in 2 CFR 200.501;

LORAIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

1. Coronavirus State and Local Fiscal Recovery Funds - Subrecipient Agreements (Continued)

- Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records; and
- Consider taking enforcement action against noncompliant subrecipients as described in 2 CFR 200.339 and in program regulations.

The County did not have written subrecipient agreements for three of three (100%) tested subrecipients of Coronavirus State and Local Fiscal Recovery Funds (AL #21.027). The County did not have the proper internal controls in place to verify that subawards were identified to the subrecipient nor that the subrecipients were evaluated for risk or their award activities were monitored. A subrecipient agreement is one method that would allow the County to support the performance of risk assessment, that every subaward is clearly identified to the subrecipient as a subaward and includes required federal award identification information, and to support the determination of and the completion of monitoring activities.

Failure to have proper oversight and training procedures over the County's divisions to ensure the implementation of subrecipient monitoring requirements can lead to weaknesses with internal controls and compliance over subrecipient monitoring, as well as risk that subrecipients are not aware that the award is a Federal award or that noncompliance is not identified by the County.

The County should implement policies and procedures to ensure that subrecipient agreements are in place for all subrecipients of Federal funding and monitoring procedures are properly performed for all subrecipients.

Official's Response:

With the assistance of the County Legal Team (Prosecutor Office) draft and maintain a procedural document laying out requirements and processes to ensure proper compliance with the regulations for ARPA subawards granted to subrecipients.

LORAIN COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

2. Coronavirus State and Local Fiscal Recovery Funds - Quarterly Reporting

| | |
|--|---|
| Finding Number: | 2022-002 |
| Assistance Listing Number and Title: | AL #21.027, Covid-19 Coronavirus State and Local Fiscal Recovery Funds |
| Federal Award Identification Number / Year: | SLT-1282 / 2022 |
| Federal Agency: | U.S. Department of Treasury |
| Compliance Requirement: | Reporting |
| Pass-Through Entity: | N/A - Direct |
| Repeat Finding from Prior Audit? | No |

NONCOMPLIANCE AND MATERIAL WEAKNESS

2 CFR 1000.10 provides that, except for the deviations set forth elsewhere in this Part, the Department of Treasury adopts the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards set forth at 2 CFR Part 200.

2 CFR 200.329(c)(1) states that non-Federal entities must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Reports submitted quarterly must be due no later than 30 calendar days after the reporting period.

31 CFR 35.4(c) requires recipients, in part, during the period of performance, to provide the Secretary of the U.S. Department of Treasury periodic reports providing detailed accounting of the uses of funds, modifications to a State or Territory's tax revenue sources, and such other information as the Secretary may require for the administration of this section.

The U.S. Department of Treasury provided supplementary information in its interim final rule on reporting requirements for State and Local Fiscal Recovery Funds for 31 CFR Part 35 and provided further guidance in its User Guide: Treasury's Portal for Recipient Reporting (User Guide). The interim rule supplementary information, part VIII states that counties will be required to submit quarterly Project and Expenditure reports through the end of the award period on December 31, 2026. The Department of Treasury's User Guide provides, in part, that counties with a population that exceeds 250,000 residents must submit a Project and Expenditure Report by January 31, 2022 and then the last day of the month after the end of each quarter thereafter.

The County did not have proper internal controls in place to ensure the timely and accurate submission of the Project and Expenditure Reports. During testing of Project and Expenditure Reports for the Coronavirus State and Local Fiscal Recovery Funds (AL #21.027), we noted that:

- The County did not submit the Project and Expenditure Reports for the third and fourth quarters by the required deadlines of October 31, 2022 and January 31, 2023, respectively, due to technical difficulties upon submission, and did not contact the U.S. Department of Treasury for assistance with their technical difficulties until January 26, 2023; and
- The County excluded \$23,000 of expenditures from the second quarter Project and Expenditure Report

LORAIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(CONTINUED)

| |
|---------------------------------------|
| 3. FINDINGS FOR FEDERAL AWARDS |
|---------------------------------------|

2. Coronavirus State and Local Fiscal Recovery Funds - Quarterly Reporting (Continued)

Failure to have the proper controls in place to ensure the timely and accurate submission of the Project and Expenditure Reports could result in Treasury taking action against the County for failure to comply with programmatic requirements.

The County should implement and have controls in place to ensure the quarterly Project and Expenditure Reports are accurate and filed by the required due dates.

Official's Response:

Work with US Treasury Helpdesk to get previous quarterly reports open to be updated. Once access granted to edit, work to bring reporting up to date.



LORAIN COUNTY COMMISSIONERS

Michelle Hung

David J Moore

Jeff Riddell



LORAIN COUNTY

CORRECTIVE ACTION PLAN 2 CFR 200.511(c) DECEMBER 31, 2022

| Finding Number | Planned Corrective Action | Anticipated Completion | Responsible Contact Person |
|----------------|---|------------------------|----------------------------|
| 2022-001 | With the assistance of the County Legal Team (Prosecutor Office) draft and maintain a procedural document laying out requirements and processes to ensure proper compliance with the regulations for ARPA subawards granted to subrecipients. | 9/15/23 | KC Saunders |
| 2022-002 | Work with US Treasury Helpdesk to get previous quarterly reports open to be updated. Once access granted to edit, work to bring reporting up to date. | 10/01/23 | KC Saunders |

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Commissioners, County Auditor and Probate Court Judge

We have performed the procedures enumerated below on the warrants issued under protest and reported to the Auditor of State. The County, in response to issuing warrants under protest under Ohio Rev. Code §319.16(D), has notified the Auditor of State of all warrants issued under protest for the year ending December 31, 2022. The County is responsible for issuing and recording transactions and for complying with the statute.

The County Commissioners and the Auditor of Lorain County have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County's warrants issued under protest and reported to the Auditor of State. Additionally, the presiding Judge of the Probate courts, has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures are as follows and the results have been included below or in Appendix A of this report:

Warrants issued under protest:

1. Compile a list of all warrants issued under protest and reported to the AOS by the County for the year ended December 31, 2022. The list shall include the date of the warrant, the amount, the Vendor, the requesting court and the reason for the protest. Include the list and the results of the procedures in Appendix A of the AUP. Complete the following procedures on the warrants listed in appendix A.

We confirmed:

- A. The warrant was an expense of the court
- B. The expense was within available appropriations
- C. That supporting documentation, as outlined in Ohio Rev. Code 319.16 (A)(2), was provided and attached to the warrant (ORC indicates support to be approved invoices, bills, receipts, checks or contracts related to the order, to the extent that those documents exist)
- D. That the court approved the supporting documentation
- E. That the warrant amount agreed to the supporting documentation
- F. That the county auditor's reason for protest agreed to the supporting documentation or the lack thereof

- G. That the County Auditor responded back to the court concerning the validity of the requested payments
- H. If the expenditure was issued under writ of mandamus
- I. If a writ of mandamus was issued, that the court responded that the claim was valid.
- J. That the expenditure was for a proper public purpose as clarified in Auditor of State Bulletins 2003-005 and 2004-002. Unsupported expenditures will be considered not to be a proper public purpose.
- K. If certification was required, the expenditure was properly certified in accordance with ORC 5705.41(D).
- L. If applicable, County-wide policies were followed.

Results:

See Appendix A for the results of the procedures applied. For procedures A-I, K and L we found no exceptions. See below for procedure J:

Protest 1

Documentation attached to the warrant contained contradictory information for the fund the disbursement should be drawn from. The account number included on the warrant began with 2840 2846. The Court Order named the Probate Court General Special Project Fund; however, the Court Order also listed the same account number beginning with 2840 2846. Lorain County's chart of accounts defines an account number beginning with 2840 2846 as the Computerized Legal Research fund and Probate Court General Special Project Fund sub-fund. The Court Order named the Probate Court General Special Project Fund, which was further confirmed by Judge Walther that his intent was to draw from the Probate Court Special Project Fund.

This was a proper public purpose and proper expenditure from the Probate Court Special Project Fund.

Protest 2

Documentation attached to the warrant contained contradictory information for the fund the disbursement should be drawn from. The account number included on the warrant began with 2840 2846. The Court Order named the Probate Court General Special Project Fund; however, the Court Order also listed the same account number beginning with 2840 2846. Lorain County's chart of accounts defines an account number beginning with 2840 2846 as the Computerized Legal Research fund and Probate Court General Special Project Fund sub-fund. The Court Order named the Probate Court General Special Project Fund, which was further confirmed by Judge Walther that his intent was to draw from the Probate Court Special Project Fund.

Documentation attached to the warrant also did not confirm the expenditure met the requirements for a proper public purpose or a proper expenditure from the Probate Court Special Project Fund. Through multiple communications of subsequent information and exhibits including articles, images, Court Orders, Judgment Entries, Journal Entries, certificates, and affidavits, Judge Walther provided further explanation that connected the essential operations of the Lorain County Probate Court and Lorain County Veterans Treatment Court with community service programs used by the Court to perform functions of the Court.

This was a proper public purpose and proper expenditure from the Probate Court Special Project Fund.

Protest 3

Documentation attached to the warrant contained contradictory information for the fund the disbursement should be drawn from. The account number included on the warrant began with 2840 2846. The Court Order named the Probate Court General Special Project Fund; however, the Court Order also listed the same account number beginning with 2840 2846. Lorain County's chart of accounts defines an account number beginning with 2840 2846 as the Computerized Legal Research fund and Probate Court General Special Project Fund sub-fund. The Court Order named the Probate Court General Special Project Fund,

which was further confirmed by Judge Walther that his intent was to draw from the Probate Court Special Project Fund.

Documentation attached to the warrant also did not confirm the expenditure met the requirements for a proper public purpose or a proper expenditure from the Probate Court Special Project Fund. Through multiple communications of subsequent information and exhibits including articles, images, Court Orders, Judgment Entries, Journal Entries, certificates, and affidavits, Judge Walther provided further explanation that connected the essential operations of the Lorain County Probate Court and Lorain County Veterans Treatment Court with community service programs used by the Court to perform functions of the Court.

This was a proper public purpose and proper expenditure from the Probate Court Special Project Fund.

Protest 4

This was a proper public purpose and proper expenditure from the Probate Court Indigent Guardianship Fund.

Protest 5

Documentation attached to the warrant contained contradictory information for the fund the disbursement should be drawn from and the fund the warrant was issued from. The account number included on the warrant began with 2840 2846. The Court Order named the Probate Court Indigent Guardianship Fund and listed an account number beginning with 2800 0000. Lorain County's chart of accounts defines an account number beginning with 2840 2846 as the Computerized Legal Research fund and Probate Court General Special Project Fund sub-fund. Lorain County's chart of accounts defines an account number beginning with 2800 0000 as the Indigent Guardianship Fund.

This was a proper public purpose and proper expenditure from the Probate Court Indigent Guardianship Fund as named and account number listed in the Court Order.

Protest 6

This was a proper public purpose and proper expenditure from the Probate Court Conduct of Business Fund.

Protest 7

This was a proper public purpose and proper expenditure from the Probate Court Indigent Guardianship Fund.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's warrants issued under protest for the year ended December 31, 2022. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

February 27, 2024

Appendix A

Independent Accountant's Report on Applying Agreed Upon Procedures- Appendix A
Lorain County

| Protest # | Warrant # | Warrant Date | Amount | Vendor / Payee | Requesting Court | Reason for Protest | Attributes | | | | | | | | | | | |
|-----------|-----------|--------------|------------|---|------------------|---|------------|-----|-----|-----|-----|-----|-----|----|-----|------|-----|-----|
| | | | | | | | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | 4986617 | 06/30/22 | \$612.00 | James T. Walther, Travel | Probate | Court Ordered payment of Hotel Room Reimbursement. Would not provide support for purpose of travel. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | YES* | Yes | n/a |
| 2 | 4988921 | 09/19/22 | \$4,924.43 | James T. Walther, Other | Probate | Court Ordered payment of Reimbursement for the purchase of a steer to be processed and distributed to Lorain Valor Home. Judge Requested funds to be taken out of Probate Computer Legal Research Fund and claims this is part of a Special Project. We are questioning the validity of the expenditure as it relates to County funds and specifically the funds in the Computer Legal Research fund as established under ORC 2303.201. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | YES* | Yes | n/a |
| 3 | 5000526 | 09/27/22 | \$876.79 | James T. Walther, Other | Probate | Court Ordered payment of Reimbursement for the processing of a steer to be distributed to Lorain Valor Home. Judge requested funds to be taken out of Probate Computer Legal Research Fund and claims this is part of a Special Project. We are questioning the validity of the expenditure as it relates to County funds and specifically the funds in the Computer Legal Research fund as established under ORC 2303.201. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | YES* | Yes | n/a |
| 4 | 5001073 | 09/30/22 | \$473.20 | James T. Walther, Travel | Probate | Court Ordered payment of Airfare Reimbursement. Would not provide support for purpose of travel i.e. itinerary. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | Yes | Yes | n/a |
| 5 | 5007535 | 11/08/22 | \$922.65 | James T. Walther, Travel | Probate | Court Ordered payment of Hotel Reimbursement. Would not provide support for purpose of travel i.e. itinerary. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | YES* | Yes | n/a |
| 6 | 5008554 | 11/14/22 | \$485.96 | James T. Walther, Travel | Probate | Court Ordered payment of Airfare Reimbursement. Would not provide support for purpose of travel i.e. itinerary. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | Yes | Yes | n/a |
| 7 | 5016645 | 12/27/22 | \$1,705.77 | Lormet Allied Credit Union (As Requested By Judge James T. Walther), Travel | Probate | Court Ordered payment of Hotel Reimbursement. Would not provide support for purpose of travel i.e. itinerary. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | n/a | Yes | Yes | n/a |

Attributes Legend

- A Is this an expense of the court?
- B Was it within available appropriations?
- C Was supporting documentation as outlined in Ohio Rev. Code 319.16 (A)(2) provided and attached to the warrant?
- D Did the court approve the supporting documentation?
- E Does the warrant amount agree to the supporting documentation?
- F Does the County Auditor's reason for protest agree to supporting documentation or the lack there of?
- G Did the county auditor respond back to the court questioning the validity of the expenditures?
- H Was the expenditure issued under writ of mandamus?
- I If writ was issued, did the court determine the claim was valid?
- J Is the expenditure for a proper public purpose as clarified in AOSAB 2003-005 and 2004-002? Unsupported expenditures will be considered not to be a proper public purpose.
- K If certification was required, was the expenditure properly certified in accordance with Ohio Rev. Code 5705.41(D)?
- L If applicable, the expenditure was compliant with County-wide policies?

YES* Attribute met, but see further explanation under Results on pages 19-22.

Lorain County



Downtown Lorain



Avon Heritage Square Gazebo



Oberlin Memorial Arch



Elyria Square Fountain

Annual Comprehensive Financial Report

For The Year Ended December 31, 2022

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Introductory Section

Introductory Section



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

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Tim Cochey
Assistant Chief Deputy of Finance

Alexandria DeMarco
Comptroller

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

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LORAIN COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO



J. CRAIG SNODGRASS, CPA, CGFM
Auditor

June 30, 2023

Lorain County Commissioners:

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

Citizens of Lorain County:

I am pleased to present this Annual Comprehensive Financial Report for the County of Lorain, Ohio, for the year ended December 31, 2022. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This Annual Comprehensive Financial Report (ACFR) conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this ACFR represents a continuing effort to improve the financial management of the County. The information contained in this ACFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to estimates based on prior trends, the County had a population of 316,268 in 2022, making it the ninth most populous of the 88 counties in the State.

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

The Auditor serves as the fiscal officer and property tax assessor for the County. One of the most important functions of the Auditor involves the assessing of real property for tax purposes. State law mandates a complete reappraisal of real property every six years as well as triennial updates between reappraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing the tax settlement to the various governmental units. As chief fiscal

officer of the County, no County contract or obligation may be made without the Auditor's certification that the funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, the Auditor is responsible for the County payroll and has other statutory accounting functions. By State law, the Auditor is secretary of the County Board of Revision and the County Budget Commission, and administrator of the County Data Processing Board.

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, Conrail, Norfolk Southern and CSX. A major port located within the corporate

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

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

MAJOR INITIATIVES

County officials remain committed to providing quality services to the citizens of Lorain County. The County moved forward completing a number of projects in 2022 and has invested in a number of new projects to improve services to the public. In 2022, the County invested approximately \$11.7 million in infrastructure with paving 5.7 miles and repairing 20.63 miles of roadways and state routes, continued work on replacing and improving six bridges in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements of seven bridges, which includes three superstructure replacement, in 2023 with an approximate cost of \$5.9 million. The County will commence on projects totaling \$1.5 million in state and county roadways improvements with 2023 monetary assistance from local, state and Federal governments.

Lorain County has borrowed \$17.8 million in 2023 for upgrades, renovations and improvements to County facilities and systems; this includes renovations to the Engineer's Garage for \$1.2 million, as well as improvements to Emerald Sanitary Sewer Systems for \$6.1 million, Project Apple Pie (Spiegelberg/Carvana) Sewer Systems for \$2.9 million, Hampshire Farms Sanitary Sewer Systems for \$0.7 million, Sandstone Ridge Sewer Project for \$6 million and the Boone Road Improvements Project for \$0.9 million. The continuation of the telecommunication system upgrade and additional 911 software upgrades, along with renovations to the Board of Elections, Veteran Services, MHARS and Administration Buildings and improvements to the Airport's runways and lighting are scheduled to occur in 2023.

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

DEPARTMENT FOCUS

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

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

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

FINANCIAL INFORMATION

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

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

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

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

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

INDEPENDENT AUDIT

The office of Keith Faber, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2022. The unmodified opinion appears in the financial section of this report.

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

AWARDS

GFOA Certificate of Achievement

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its annual comprehensive financial report for the fiscal year ended December, 31st, 2021. This was the twenty-eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I would like to extend my appreciation to the entire staff of the Auditor's Office. A special acknowledgment is extended to Tim Cochey and Alexandria DeMarco of the Auditor's Office.

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

Respectfully yours,

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

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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

Board of Commissioners

Matt Lundy (term ended 12/31/2022)

Michelle Hung

David Moore

Jeff Riddell (term commenced 01/01/2023)

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

J.D. Tomlinson

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

Common Pleas Court Judges

John R. Miraldi

Raymond Ewers

Christopher Rothgery

James Miraldi

Chris Cook

Mark Betleski (term ended 12/31/2022)

Melissa Kobasher (term commenced 01/01/2023)

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

Clerk of Courts

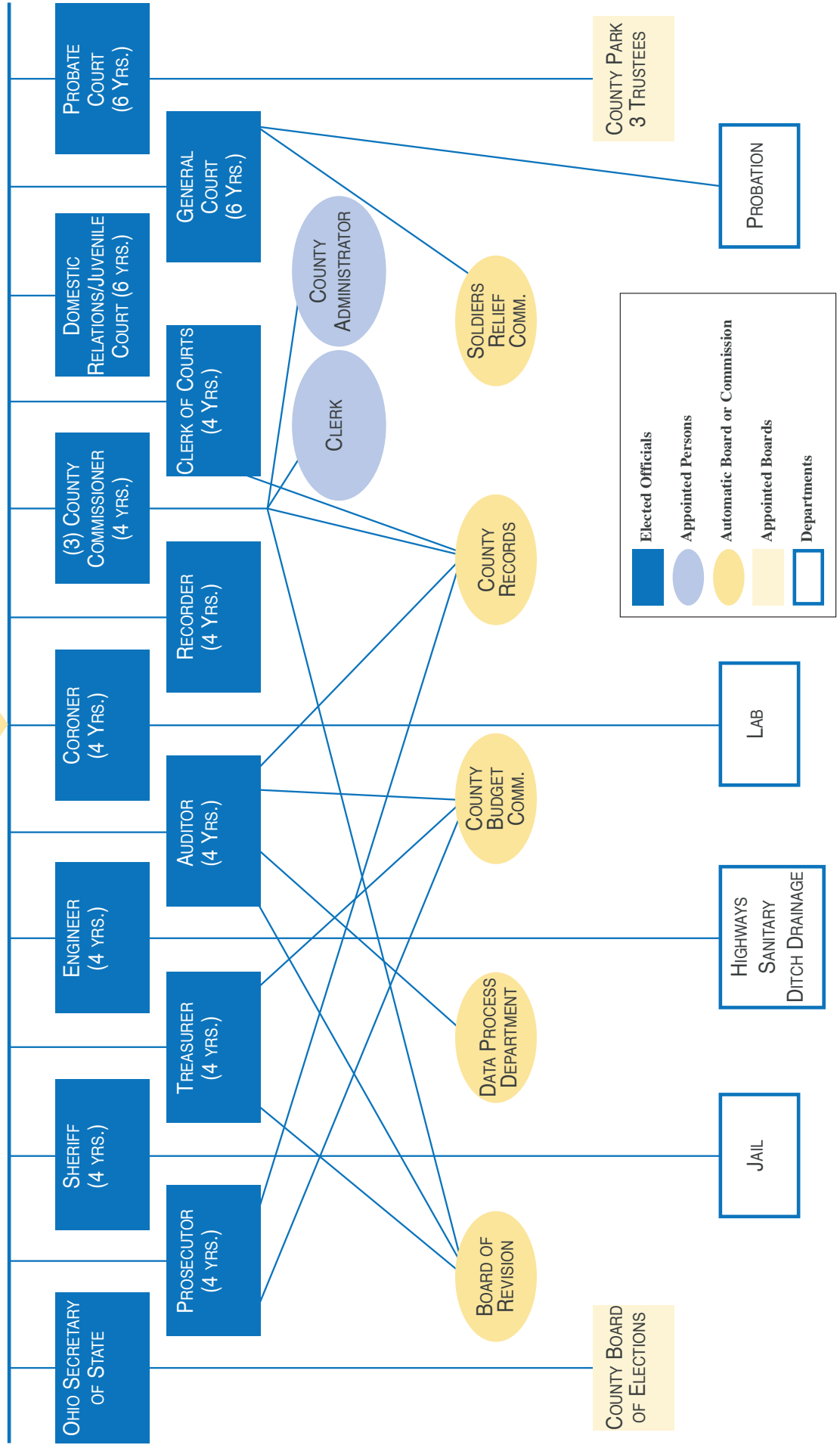
Tom Orlando

County Recorder

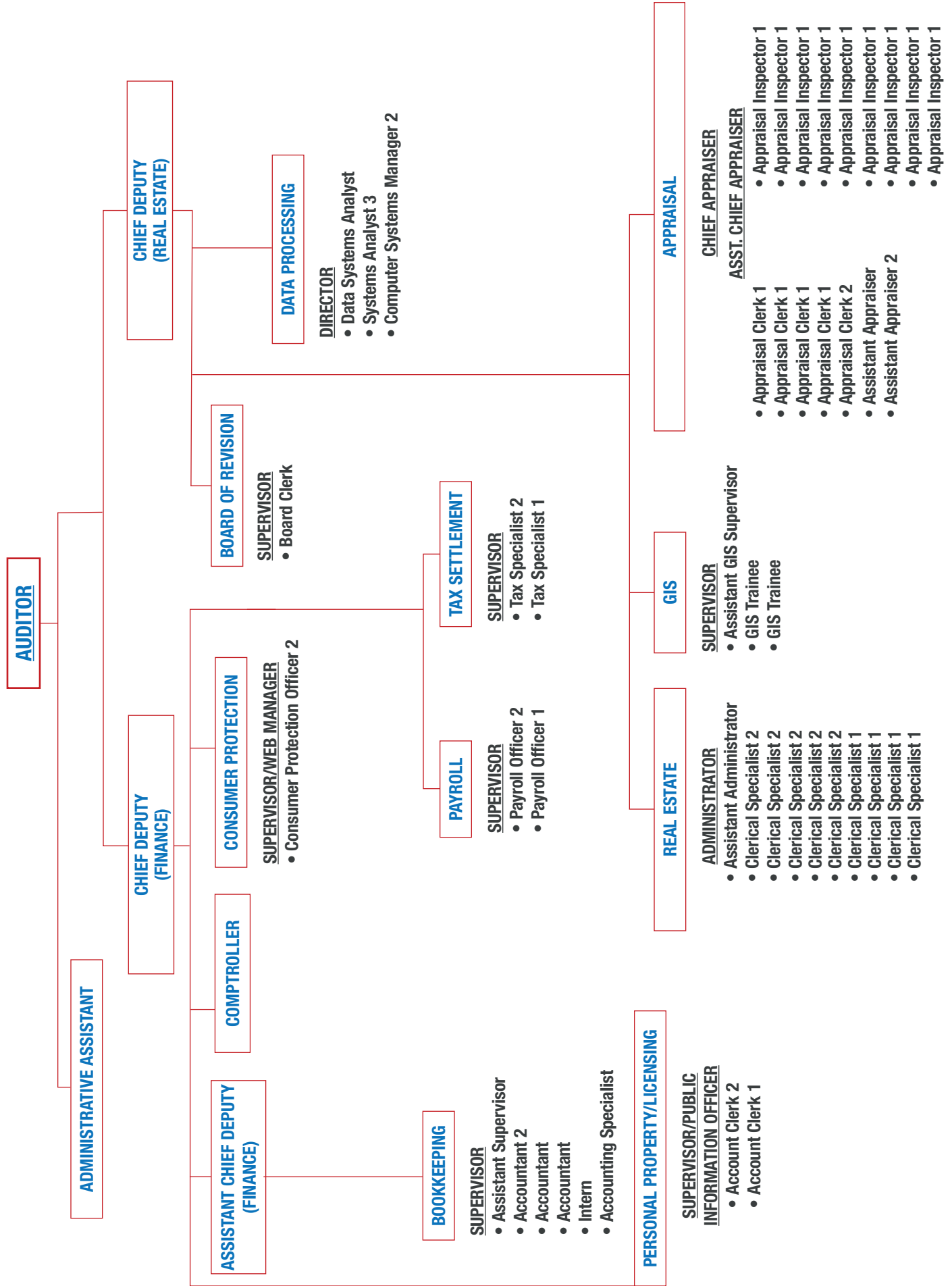
Mike Doran

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





Avon Lake High School Football Field



Cascade Park - Elyria



Cleveland Clinic Richard E. Jacobs Campus - Avon



Crushers Stadium - Avon



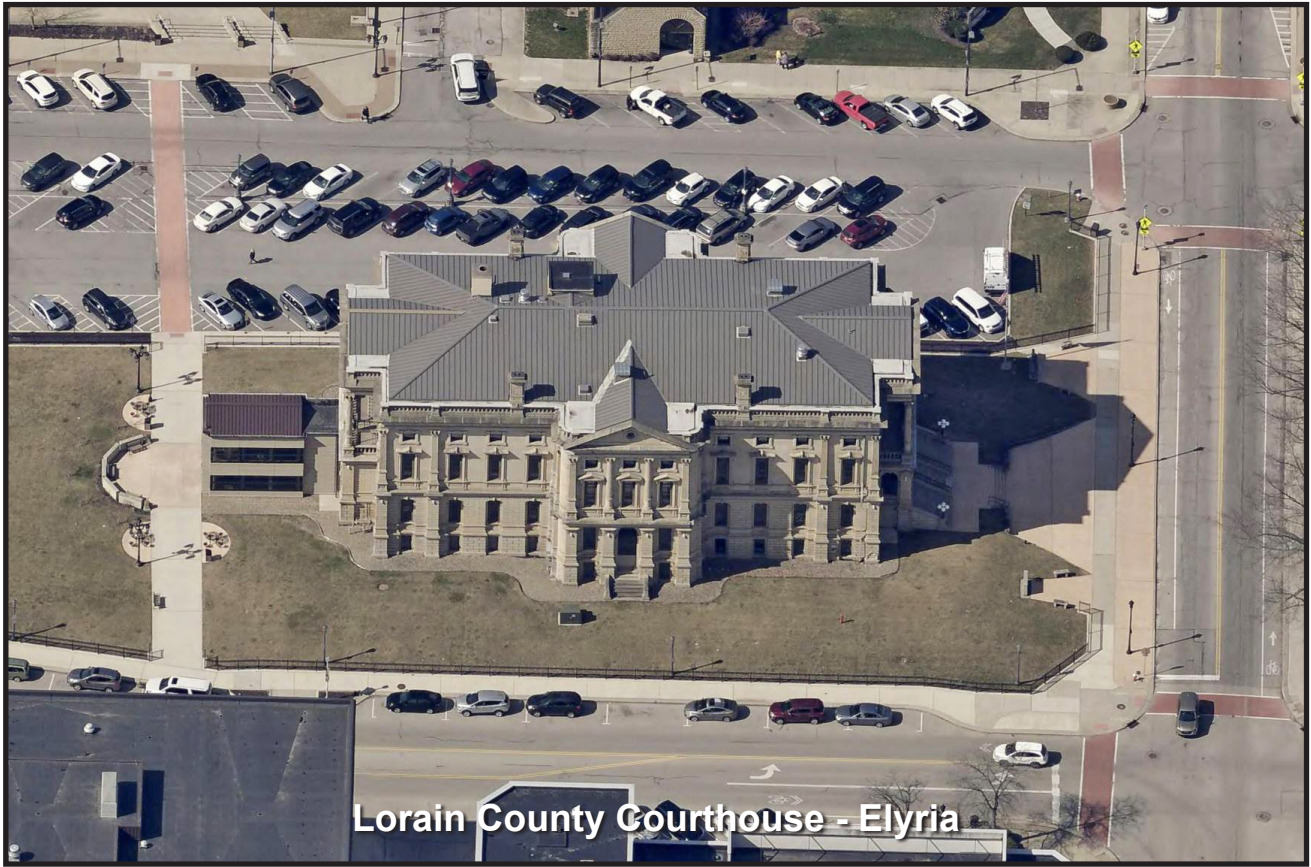
Duck Brand World Headquarters - Avon



Elyria Country Club



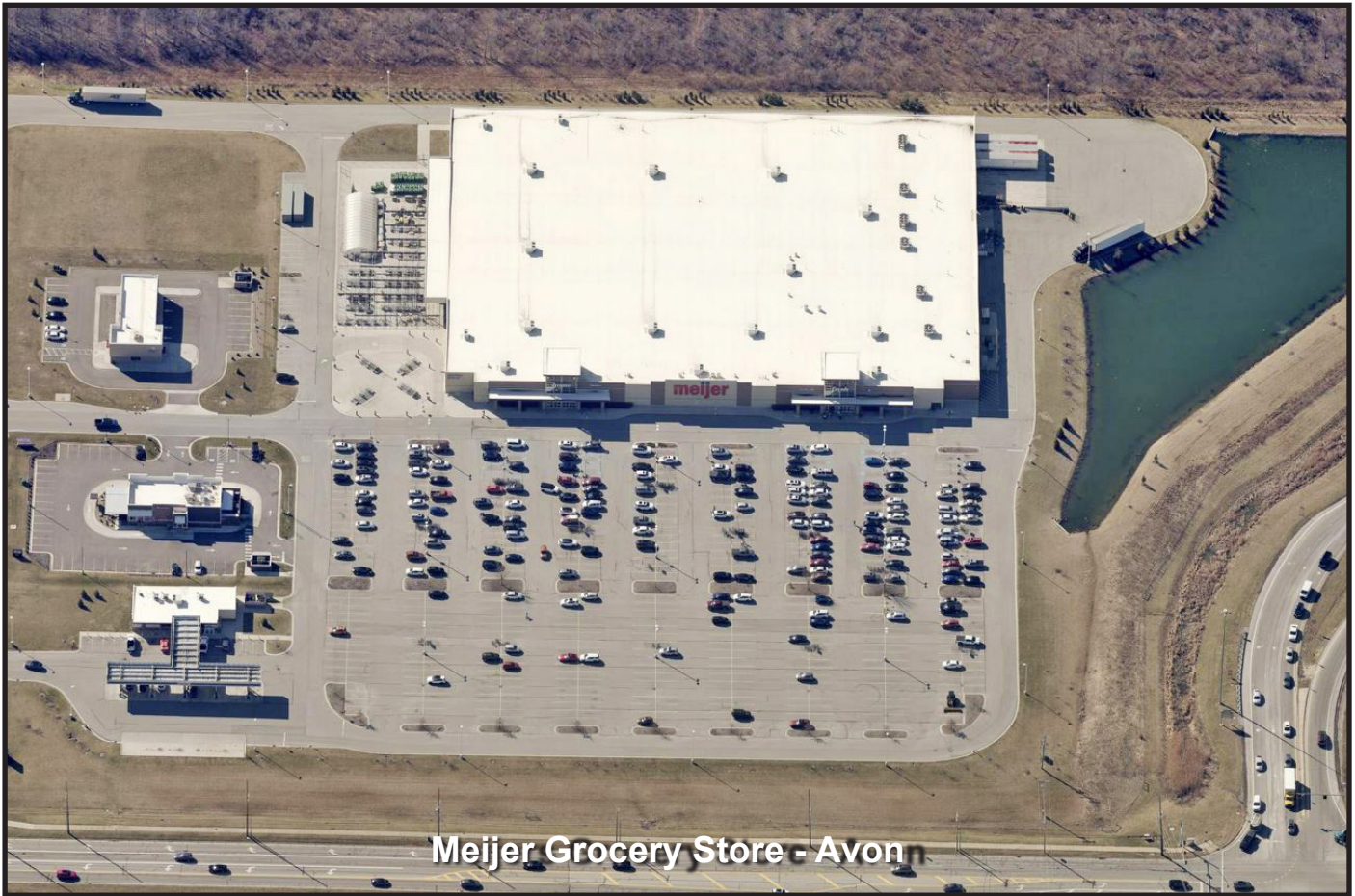
Elyria High School



Lorain County Courthouse - Elyria



Lorain County JVS



Meijer Grocery Store - Avon



Oberlin College



Valley of the Eagles Golf Club - Elyria



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lorain County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO



Financial Section

Financial Section

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Mental Health, Addiction and Recovery Services Fund, the Lorain County Board of Development Disabilities Fund and the American Rescue Plan Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 9.4 percent, 14.9 percent, and 22.7 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit as of December 31, 2022, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors.

Basis for Opinions

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

Efficient • Effective • Transparent

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023

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

The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2022. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlights

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

Overview of the Financial Statements

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

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

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

The County maintains 82 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Mental Health, Addiction and Recovery Services fund, LCBDD fund, American Rescue Plan Act fund and Construction Projects fund which are considered to be major funds. Data from the other 75 funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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The County as Fiscal Agent or Custodian

Fiduciary funds—The County maintains 17 custodial funds that are used to account for assets that are held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Changes in Fiduciary Net Position. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

Notes to the Basic Financial Statements

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$263,475,205 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2022 to fiscal year 2021 follows:

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

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits

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(OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

The largest portion of the County's net position is its net investment in capital assets totaling \$119.9 million, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used

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

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

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

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

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

Changes in Net Position

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

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

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

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

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

Financial Analysis of the County’s Funds

Governmental Funds— The focus of the County’s governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County’s net resources at the end of the fiscal year.

Governmental Fund Balances

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

The General fund is the main operating fund of the County. At the end of the current fiscal year unassigned fund balance of the General fund is \$17,098,836, while total fund balance is \$42,021,549. As a measure of the General fund’s liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing uses. Unassigned General fund balance represents 20% of total General fund expenditures plus other financing uses, while total fund balance represents 50% of that same amount.

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

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

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

General Fund Budgetary Highlights—The County’s budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements, and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line item accounts. In the General Fund, the final budgeted revenues increased \$9,569,914 compared to the original budgeted revenues. The budget for sales tax revenues increased \$3,309,151 to keep budget in line with actual receipts since the County received more sales tax than expected at the beginning of the year. Licenses, permits and fees budgeted revenue also increased \$2,322,822 due to more conveyance fees received than expected. Intergovernmental revenue increased \$1,771,481 primarily due to receiving more casino revenue than expected. Interest income revenue budgets increased to keep up with the rising interest rate environment of 2022. Final total budgeted expenditures decreased \$3,370,383 compared to the original budgeted expenditures. This is primarily due to the conservation of the General Fund due to the influx of funding received from the American Rescue Plan Act (ARPA), which allowed some typical General Fund salary expenditures to be paid for with ARPA’s revenue replacement allowance; this was offset by an increase in Capital Outlay budgeted expenditures to keep budget in line with actual expenditures because the County spent more on capitalized equipment and projects than expected at the beginning of the year.

Capital Assets

The County’s investment in capital assets for its government-wide activities as of December 31, 2022, amounts to \$191,078,428 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery & equipment, furniture & fixtures, intangible assets, infrastructure, sewer plants, sewer lines and water lines.

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

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

Completed Projects

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

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

Amounts Spent for Ongoing Projects

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

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

Debt Administration

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

The County did not obtain ratings from either Moody's Investors Services or Standard & Poor's in 2022, however Moody's had assigned an "Aa2" bond rating to the County in 2020 and reaffirmed the County's rating in 2022 via press release. Standard & Poor's assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in 2019 for bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

At the end of the current fiscal year, the County had a total bonded debt of \$55,575,000. Of this amount, \$42,815,000 comprises bonded debt backed by the full faith and credit of the County, \$4,205,000 pledged by sales tax receipts, and \$8,555,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County. As of December 31, 2022, the County had \$10,550,000 in outstanding bond anticipation notes. Of that balance, \$4,035,000 was used to pay principal and interest on outstanding notes, \$1,995,000 is for capital improvements, the short term portion, and \$4,520,000 is for sanitary sewer and waterline projects.

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

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

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

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

Economic Factors and Next Year's Budgets and Rates

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

Request for Information

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

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

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

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

Lorain County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

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

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

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

Net (Expense)
Revenue and Changes
in Net Position

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

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

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

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

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

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

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

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Lorain County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2022*

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

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

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

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

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

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

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

Lorain County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022*

| | | |
|---|--------------------|-----------------------------|
| Net Change in Fund Balances - Total Governmental Funds | | \$ (8,818,944) |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i> | | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | | |
| Capital Asset Additions | 3,606,699 | |
| Current Year Depreciation | <u>(5,802,450)</u> | (2,195,751) |
| Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. | | |
| | | (250,215) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Property Taxes | 73,738 | |
| Special Assessments | (177,817) | |
| Intergovernmental | <u>(372,362)</u> | (476,441) |
| Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed. | | |
| | | (389,736) |
| Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | | |
| General Obligation Bonds | 2,875,000 | |
| OPWC Loans | 51,889 | |
| OWDA Loans | 14,332 | |
| Sales Tax Receipt Bond | 400,000 | |
| SIB Loan | 27,138 | |
| Bond Anticipation Notes | <u>3,405,000</u> | 6,773,359 |
| Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues. | | |
| Bond Anticipation Notes | | (4,035,000) |
| In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued. | | |
| Amortization of Premium on Bonds | 63,479 | |
| Amortization of Refunding Loss | <u>(15,596)</u> | 47,883 |
| Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. | | |
| Pension | | 13,143,718 |
| Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities. | | |
| Pension | 8,722,402 | |
| OPEB | <u>15,689,851</u> | 24,412,253 |
| The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. | | |
| | | (1,009,196) |
| Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | |
| Compensated Absences | | <u>506,991</u> |
| <i>Change in Net Position of Governmental Activities</i> | | <u><u>\$ 27,708,921</u></u> |

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Mental Health, Addiction and Recovery Services
For the Year Ended December 31, 2022

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

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

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

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

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

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

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

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

Lorain County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

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

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

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

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

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

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

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

Noncash Capital Financing Activities:

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Combining Statement of Activities
Discretely Presented Component Units
Lorain County Port Authority - For the Year Ended December 31, 2022
Murray Ridge Production Center, Inc. - For the Fiscal Year Ended June 30, 2022
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2022

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

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

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NOTE 1 - REPORTING ENTITY

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

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

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

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

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

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

Lorain County Visitors Bureau (the Bureau). The Bureau is a legally separate not-for-profit corporation funded from a Hotel Lodging Excise Tax for the purpose of increasing tourism and its economic impact in Lorain County. The Lorain County Board of Commissioners voted to appoint a new Director of the Bureau in 2021 and is able to impose its will on the Bureau. Therefore, the Bureau has been determined to be a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Visitors Bureau, Lorain County Administration Building, Elyria, Ohio 44035.

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

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

Fund Financial Statements

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

Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The County does not have any such trust funds.

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

Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Basis of Accounting

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

Revenues – Exchange and Non-exchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred

charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Expenses/Expenditures

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

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

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

Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2022.

The Appropriations Resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources, as certified. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts in the budgetary statements represent the final appropriation amounts passed by the County Commissioners prior to year-end, including all amendments and modifications.

Equity in Pooled Cash, Cash Equivalents and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including the proprietary funds, are maintained in this pool. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash, Cash Equivalents and Investments" on the balance sheet.

During 2022, investments were limited to STAR Ohio, U.S. Treasury Notes and Bonds, U.S. Treasury Securities issued by Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC), Assured Guaranty Municipal, commercial paper, corporate bonds and money market funds.

Except for nonparticipating investment contracts that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value. Nonparticipating investment contracts such as nonnegotiable certificates of deposit and repurchase agreements that had a remaining maturity of one year or less at the time of purchase are reported at cost.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2022. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company. STAR Ohio has adopted GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest in the General Fund during 2022 amounted to a deficit of \$8,384,011, which includes a deficit of \$7,752,866 assigned from other County funds.

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

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Inventory

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

Interfund Balances

On fund financial statements, activity between funds that represents unpaid interfund services at the end of the fiscal year and lending/borrowing arrangements outstanding are referred to as "Due to/from Other Funds" and "Advances to/from Other Funds," respectively. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as "Internal Balances."

Capital Assets and Depreciation

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

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

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

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

Compensated Absences

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

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

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

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

Accrued and Long-Term Obligations

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

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

Fund Balance

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

The County reports the following classifications:

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

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

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

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

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

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

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

Net Position

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

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

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

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

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

Operating Revenues and Expenses

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

Interfund Transactions

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

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

Estimates

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

Pensions/Other Postemployment Benefits (OPEB)

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

Implementation of New Accounting Principles

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

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

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

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

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

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

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury bills, notes, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or in part within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 270 days and in an amount not to exceed five percent of the County's average portfolio; and,
10. Bankers' acceptances for a period not to exceed 180 days from the date of purchase in an amount not to exceed 25 percent of the County's average portfolio.

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

Cash on Hand

At year-end, the County had \$444,663 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the bank balance was \$47,848,844. Of the County's bank balance, \$44,989,218 was exposed to custodial credit risk as described below. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

Investments

As of December 31, 2022, the County had the following investments and maturities (in years):

| <u>Investment</u> | <u>Measurement Value</u> | <u>Less than 1</u> | <u>1-5</u> | <u>% of Portfolio</u> |
|----------------------------|--------------------------|-----------------------|-----------------------|-----------------------|
| Net Asset Value: | | | | |
| STAR Ohio | \$ 43,023,876 | \$ 43,023,876 | \$ - | 16.90% |
| Money Market Funds | 2,769,932 | 2,769,932 | - | 1.09% |
| Fair Value: | | | | |
| US Treasury Notes | 44,203,070 | 7,857,896 | 36,345,174 | 17.35% |
| US Treasury Bonds | 3,379,410 | 3,379,410 | - | 1.33% |
| FFCB | 40,893,059 | 13,330,135 | 27,562,924 | 16.05% |
| FNMA | 27,318,668 | 5,592,511 | 21,726,157 | 10.72% |
| FHLB | 41,294,576 | 741,113 | 40,553,463 | 16.21% |
| FHLMC | 23,873,890 | 13,576,440 | 10,297,450 | 9.37% |
| Assured Guaranty Municipal | 9,767,013 | 5,819,883 | 3,947,130 | 3.83% |
| Commercial Paper | 8,567,317 | 8,567,317 | - | 3.36% |
| Corporate Bonds | 9,652,039 | 2,974,650 | 6,677,389 | 3.79% |
| Total Investments | <u>\$ 254,742,850</u> | <u>\$ 107,633,163</u> | <u>\$ 147,109,687</u> | <u>100.00%</u> |

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

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

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

Credit Risk – The Ohio Revised Code and the Lorain County Investment Policy limits investments in commercial paper, corporate bonds and mutual funds to the two top ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency securities had a rating of AA+ from S&P Global Ratings and Aaa from Moody's. S&P Global Ratings has assigned the Commercial Paper an A1 rating and STAR Ohio and money market an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2022 is 32 days.

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

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

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

NOTE 5 - TAXES

Property Taxes

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

Public utility personal property currently is assessed at varying percentages of true value ranging from 25% for railroad property to 88% for electric transmission and distribution property; public utility real property is assessed at 35% of true value. The 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

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

| <u>Category</u> | <u>Assessed Value</u> |
|------------------------------------|-------------------------|
| Real Estate | \$ 8,305,847,210 |
| Public Utilities Personal Property | <u>569,433,920</u> |
| Total | <u>\$ 8,875,281,130</u> |

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Permissive Sales and Use Tax

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% increase in the sales tax for the construction, operation and maintenance of a jail facility. The County Commissioners, by resolution, imposed an additional 0.25% tax which became effective April 2017 on all retail sales made in the County. In December 2020, the Lorain County Board of Commissioners adopted a resolution to repeal the additional Sales and Use tax of 0.25% that initially became effective April 2017; the repeal was effective on all retail sales made in the County as of April 2021. Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Director of Budget and Management the amount of the tax to be returned to the County. This certification must be made within forty-five days after the end of the month. The Ohio Department of Budget and Management by way of the OAKS payment system EFTs funds to the County by the twentieth of each month.

Proceeds of the 0.50% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2022.

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

Tax Abatements

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

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

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

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

NOTE 6 – REGULATED LEASES

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

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

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

The future minimum expected revenues until maturity are as follows:

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

NOTE 7 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

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

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

Advances to/from Other Funds:

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

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

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

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

Interfund Transfers

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

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

NOTE 8 - CAPITAL ASSETS

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

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

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

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

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

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

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

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

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

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

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NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$5,224,285 reported in the fund at December 31, 2022, is estimated by the third-party administrator and is based on the requirements of GASB Statement No. 30, *Risk Financing Omnibus*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 2021 and 2022 were:

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

NOTE 10 - RISK SHARING POOL

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2022 was \$784,866.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is directed by a 48 member Board of Directors, plus Standing Committees, Task Forces and Advisory Councils. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2022, the County contributed \$77,509 to NOACA.

NOTE 12 - RELATED ORGANIZATIONS

Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2022.

Lorain County Community College

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2022.

Lorain/Medina Community Based Correctional Facility

The Lorain/Medina Community Based Correctional Facility Governing Board is composed of five common pleas court judges from Lorain County and three Lorain County Commissioners. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Lorain/Medina Community Based Correctional Facility Board did not receive any funding from the County during 2022.

NOTE 13 – DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

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

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

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$13,168,417 for 2022. Of this amount, \$1,613,939 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2022 contribution rates were equal to the statutory maximum rates.

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

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

The net pension liability for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2022, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

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

\$13,288,570 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ending December 31: | OPERS | STRS | Total |
|--------------------------|------------------------|-------------------|------------------------|
| 2023 | \$ (7,780,360) | \$ (5,943) | \$ (7,786,303) |
| 2024 | (20,773,814) | (22,117) | (20,795,931) |
| 2025 | (14,293,988) | (81,905) | (14,375,893) |
| 2026 | (9,670,140) | 278,109 | (9,392,031) |
| Total | <u>\$ (52,518,302)</u> | <u>\$ 168,144</u> | <u>\$ (52,350,158)</u> |

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

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

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

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

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

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

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

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

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on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

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

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

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

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

Actuarial Assumptions - STRS

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

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

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Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation, are presented below:

| | |
|----------------------------|---|
| Inflation | 2.50 percent |
| Actuarial Cost Method | Entry Age Normal (Level Percent of Payroll) |
| Projected Salary Increases | 12.50 percent at age 20 to 2.50 percent at age 65 |
| Investment Rate of Return | 7.00 percent, net of investment expenses, including inflation |
| Payroll Increases | 3.00 percent |
| Cost-of-Living Adjustments | 0.00 percent |

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

For 2021, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

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

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

| <u>Asset Class</u> | <u>Target Allocation*</u> | <u>Long-Term Expected Rate of Return**</u> |
|----------------------|---------------------------|--|
| Domestic Equity | 26.00 % | 6.60 % |
| International Equity | 22.00 | 6.80 |
| Alternatives | 19.00 | 7.38 |
| Fixed Income | 22.00 | 1.75 |
| Real Estate | 10.00 | 5.75 |
| Liquidity Reserves | 1.00 | 1.00 |
| Total | <u>100.00 %</u> | |

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

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the County's proportionate share of the net pension liability as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

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

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

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

NOTE 14 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

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

Plan Description - State Teachers Retirement System (STRS)

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

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

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability (asset) for STRS was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|------------------|--------------------|-----------------|
| Proportion of the Net OPEB Liability (Asset): | | | |
| Current Measurement Period | 0.575595% | 0.0123357% | |
| Prior Measurement Period | 0.572396% | 0.0126594% | |
| Change in Proportion | <u>0.003199%</u> | <u>-0.0003237%</u> | |
| | | | |
| Proportionate Share of the Net | | | |
| OPEB Liability (Asset) | \$ (18,028,516) | \$ (319,412) | \$ (18,347,928) |
| OPEB Expense | \$ (15,636,769) | \$ (75,656) | \$ (15,712,425) |

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

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|----------------------|-------------------|----------------------|
| Deferred Outflows of Resources | | | |
| Net Difference between Projected and Actual | | | |
| Earnings on OPEB Plan Investments | \$ - | \$ 5,559 | \$ 5,559 |
| Differences between Expected and | | | |
| Actual Experience | - | 4,628 | 4,628 |
| Changes of Assumptions | - | 13,604 | 13,604 |
| Changes in Proportionate Share and | | | |
| Differences in Contributions | 147,182 | 342 | 147,524 |
| Total Deferred Outflows of Resources | <u>\$ 147,182</u> | <u>\$ 24,133</u> | <u>\$ 171,315</u> |
| | | | |
| Deferred Inflows of Resources | | | |
| Differences between Expected and | | | |
| Actual Experience | \$ 2,734,652 | \$ 47,971 | \$ 2,782,623 |
| Net Difference between Projected and Actual | | | |
| Earnings on OPEB Plan Investments | 8,594,726 | - | 8,594,726 |
| Changes of Assumptions | 7,297,740 | 226,491 | 7,524,231 |
| Changes in Proportionate Share and | | | |
| Differences in Contributions | 159,487 | 53,132 | 212,619 |
| Total Deferred Inflows of Resources | <u>\$ 18,786,605</u> | <u>\$ 327,594</u> | <u>\$ 19,114,199</u> |

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

| Year Ending December 31: | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|--------------------------|------------------------|---------------------|------------------------|
| 2023 | \$ (11,550,679) | \$ (91,360) | \$ (11,642,039) |
| 2024 | (3,976,505) | (90,246) | (4,066,751) |
| 2025 | (1,877,904) | (51,264) | (1,929,168) |
| 2026 | (1,234,335) | (14,242) | (1,248,577) |
| 2027 | - | (18,617) | (18,617) |
| Thereafter | - | (37,732) | (37,732) |
| Total | <u>\$ (18,639,423)</u> | <u>\$ (303,461)</u> | <u>\$ (18,942,884)</u> |

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

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

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

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above-described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

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

Discount Rate A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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

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

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

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

| | 1% Decrease | Current Trend Rate | 1% Increase |
|---|-----------------|-----------------------|-----------------|
| County's Proportionate Share of the Net OPEB (Asset) | \$ (18,223,338) | \$ (18,028,516) | \$ (17,797,397) |

Actuarial Assumptions – STRS

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

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

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

| | | |
|------------------------------|---|-----------------|
| Inflation | 2.50 percent | |
| Projected Salary Increases | 12.50 percent at age 20 to 2.50 percent at age 65 | |
| Payroll Increases | 3.00 percent | |
| Investment Rate of Return | 7.00 percent, net of investment expenses, including inflation | |
| Discount Rate of Return | 7.00 percent | |
| Health Care Cost Trend Rates | | |
| Medical | <u>Initial</u> | <u>Ultimate</u> |
| Pre-Medicare | 5.00 percent | 4.00 percent |
| Medicare | -16.18 percent | 4.00 percent |
| Prescription Drug | | |
| Pre-Medicare | 6.50 percent | 4.00 percent |
| Medicare | 29.98 percent | 4.00 percent |

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

In 2021, for healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

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

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

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

| Asset Class | Target Allocation* | Long-Term Expected Rate of Return** |
|----------------------|-----------------------|--|
| Domestic Equity | 26.00 % | 6.60 % |
| International Equity | 22.00 | 6.80 |
| Alternatives | 19.00 | 7.38 |
| Fixed Income | 22.00 | 1.75 |
| Real Estate | 10.00 | 5.75 |
| Liquidity Reserves | 1.00 | 1.00 |
| Total | 100.00 % | |

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

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2022, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---|--------------|--------------------------|--------------|
| County's Proportionate Share of the Net OPEB (Asset) | \$ (295,288) | \$ (319,412) | \$ (340,076) |

| | 1% Decrease | Current Trend Rate | 1% Increase |
|---|--------------|-----------------------|--------------|
| County's Proportionate Share of the Net OPEB (Asset) | \$ (331,308) | \$ (319,412) | \$ (304,396) |

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

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

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

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

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

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

NOTE 16 - OUTSTANDING DEBT

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

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

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

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

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

Direct Borrowings and Financing

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

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

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

| GOVERNMENTAL ACTIVITIES | | | | | |
|-------------------------------------|---------------------------|----------------------|---------------------------|---------------------|-------------------|
| Year Ending December 31, | General Obligation | | Sales Tax Receipts | | OPWC |
| | Principal | Interest | Principal | Interest | Principal |
| 2023 | \$ 2,970,000 | \$ 1,522,001 | \$ 405,000 | \$ 135,825 | \$ 51,887 |
| 2024 | 3,035,000 | 1,449,326 | 415,000 | 126,275 | 42,724 |
| 2025 | 2,890,000 | 1,348,946 | 425,000 | 116,100 | 30,762 |
| 2026 | 2,960,000 | 1,270,952 | 440,000 | 105,663 | 21,892 |
| 2027 | 3,075,000 | 1,160,875 | 450,000 | 94,113 | 17,191 |
| 2028-2032 | 14,360,000 | 3,962,057 | 935,000 | 340,924 | 61,398 |
| 2033-2037 | 6,195,000 | 2,056,812 | 1,135,000 | 139,600 | 36,830 |
| 2038-2042 | 5,135,000 | 1,004,750 | - | - | 36,830 |
| 2043-2047 | 2,195,000 | 153,656 | - | - | 22,803 |
| 2048-2051 | - | - | - | - | 2,661 |
| Total | \$ 42,815,000 | \$ 13,929,375 | \$ 4,205,000 | \$ 1,058,500 | \$ 324,978 |

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

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

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

Changes in Long-Term Liabilities

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

| | Beginning Balance | Additions | (Reductions) | Ending Balance | Amount Due In One Year |
|--|------------------------------|---------------------|------------------------|---------------------------|-----------------------------------|
| Governmental Activities: | | | | | |
| Bonds Payable: | | | | | |
| General Obligations Bonds | \$ 45,690,000 | \$ - | \$ (2,875,000) | \$ 42,815,000 | \$ 2,970,000 |
| Premium on G.O. Bonds | 634,790 | 18,738 | (82,217) | 571,311 | - |
| Bonds Anticipation Notes | 3,405,000 | 4,035,000 | (3,405,000) | 4,035,000 | 4,035,000 |
| Sales Tax Receipt Bonds | 4,605,000 | - | (400,000) | 4,205,000 | 405,000 |
| Total Bonds Payable | <u>54,334,790</u> | <u>4,053,738</u> | <u>(6,762,217)</u> | <u>51,626,311</u> | <u>7,410,000</u> |
| OWDA Loans | 14,332 | - | (14,332) | - | - |
| OPWC Loans | 376,867 | - | (51,889) | 324,978 | 51,887 |
| SIB Loan | 57,539 | - | (27,138) | 30,401 | 30,401 |
| Compensated Absences | 21,274,429 | 879,507 | (1,386,498) | 20,767,438 | 1,293,625 |
| Net Pension Liability | <u>87,082,658</u> | <u>-</u> | <u>(33,796,240)</u> | <u>53,286,418</u> | <u>-</u> |
| Governmental Activities Long-Term Liabilities | <u>\$ 163,140,615</u> | <u>\$ 4,933,245</u> | <u>\$ (42,038,314)</u> | <u>\$ 126,035,546</u> | <u>\$ 8,785,913</u> |

| | Beginning Balance | Additions | (Reductions) | Ending Balance | Amount Due In One Year |
|---|------------------------------|---------------------|-----------------------|---------------------------|-----------------------------------|
| Business-type Activities: | | | | | |
| General Obligations Bonds | \$ 9,020,000 | \$ - | \$ (465,000) | \$ 8,555,000 | \$ 485,000 |
| Premium on G.O. Bonds | 48,406 | 6,599 | (9,147) | 45,858 | - |
| Bonds Anticipation Notes | 4,495,000 | 4,520,000 | (4,495,000) | 4,520,000 | 4,520,000 |
| OWDA Loans | 4,047,973 | - | (161,482) | 3,886,491 | 164,776 |
| OPWC Loans | 37,346 | - | (9,222) | 28,124 | 4,328 |
| Compensated Absences | 151,844 | 61,936 | (82,311) | 131,469 | 8,866 |
| Net Pension Liability | <u>950,561</u> | <u>-</u> | <u>(388,391)</u> | <u>562,170</u> | <u>-</u> |
| Business-type Activities Long-Term Liabilities | <u>\$ 18,751,130</u> | <u>\$ 4,588,535</u> | <u>\$ (5,610,553)</u> | <u>\$ 17,729,112</u> | <u>\$ 5,182,970</u> |

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

The premium of issuance on these refunded bonds were insignificant amounts that have been recognized in the year of issuance and will not be amortized. The issuance resulted in a difference between the reacquisition price and the carrying amount of the old debt attributed to governmental activities was immaterial and expensed in the year of the refunding. The difference between the reacquisition price and the carrying amount of the old debt attributed to the Sewer System fund was \$918,449, which is amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. The issuance resulted in a difference in cash flows of \$1,092,126 and an economic gain of \$998,089. As of December 31, 2022, \$12,350,000 of these bonds are considered defeased.

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

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

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Sales Tax Receipts Bond will be paid from non-tax revenue funds and sales tax receipts collections. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due to the County at December 31, 2022 was \$226,996.

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

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

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

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

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

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

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

Short-Term Debt

The County issued short-term notes for \$1.6 million in May 2022 and \$0.4 million in December of 2022 to finance various capital improvements. All notes are backed by the full faith and credit or pledged with Sales Tax Receipts of the County and mature within one year. The County will pay the \$400,000 using current financial resources. Notes outstanding at December 31, 2022 are as follows:

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

NOTE 17 – CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2022, there was one Economic Development Bond outstanding with aggregate principal amounts payable of \$3,890,000.

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

NOTE 18 – FUND BALANCE CONSTRAINTS

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

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

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

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

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

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

NOTE 19 – SIGNIFICANT COMMITMENTS

Construction

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

Encumbrances

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

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

Asset Retirement

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

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

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

NOTE 20 - CONTINGENT LIABILITIES

Grants

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

Litigation

As of December 31, 2022, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 21 - GUARANTEES

In an agreement dated September 1, 2014 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$1,175,000 of Taxable Development Revenue and Refunding Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of acquiring, constructing, installing, equipping or improving a new Visitor's Center and Bureau Office. The outstanding principle at December 31, 2022 of \$786,666 will be repaid in various amounts through 2033.

In an agreement dated October 2017, the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$4,000,000 of Revenue Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. For 2022, the Authority's outstanding Revenue Bonds amounted to \$3,205,000 and will mature November 2033.

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2022, there has been no draw down on this line of credit.

NOTE 22 - RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2022 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. A discretely presented component unit of Lorain County, of which the value of these services was estimated to be \$940,324 for such contributions.

The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$390,755 for prior year's assistance.

NOTE 23 - MURRAY RIDGE PRODUCTION CENTER, INC.

Significant Accounting Policies

Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the fiscal year ended June 30, 2022, the value of these services was estimated to be \$940,324.

Concentrations of Credit Risk

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

NOTE 24 – LORAIN COUNTY PORT AUTHORITY

Deposits and Investments

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

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

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Maturity</u> | <u>S&P Rating</u> | <u>% of Total</u> |
|---|-------------------|--------------------|-----------------------|-------------------|
| Fair Value-Level Two Input: | | | | |
| First American Government Obligation Fund | \$2,546,401 | Less than One Year | AAAm | 100% |

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the Authority’s recurring fair value measurements as of December 31, 2022. The Authority’s investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Interest Rate Risk: The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The Authority has no policy regarding interest rate risk.

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

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

Bond Fund Program

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

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

In December 2001, the Authority received a \$1,500,000 grant from Lorain County for the Bond Fund Program, which was also deposited into the Bond Fund Program Reserve account. 100% of the interest is required to be remitted back to the County. Under the Program, debt service requirements on each bond issue are to be secured by a pledge of amounts to be received under lease or loan agreements with borrowers who utilize the financial facilities. In addition, all borrowers are required to provide a letter of credit as additional security for the related bonds. Amounts in the Bond Fund Program Reserve may be used for debt service in the event the borrower is unable to make the required payments under the lease.

The amounts held in the Authority's Bond Fund Program Reserve was \$2,546,401 at December 31, 2022 and are reflected in the Statement of Net Position.

Related Party Activity

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

Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Northwest Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote the creation and preservation of jobs and employment opportunities within the County. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, market conditions at that time dictated that the firm pull out of the project. As of December 31, 2022, the Authority has not used the Northwest Bank Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority, or to attract suitable business attraction/expansion to meet LCPA core mission of economic development in Lorain County.

Conduit Debt and Long-Term Liabilities

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

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

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

As of December 31, 2022, the conduit debt-revenue bonds were outstanding with an original issue amount of \$4,000,000, 2.00%-4.00% interest rate all of which remains outstanding as of December 31, 2022. The annual requirements to amortize the long-term debt are as follows:

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

Management Agreement

Effective May 25, 2012, the Authority entered into a three year Management Agreement with Lorain County Land Reutilization Corp (LCLRC). The Agreement’s term will renew for additional, successive one (1) year periods in perpetuity upon mutual consent of the parties. The Authority shall serve as the Management Company and shall assist the LCLRC in the administration and execution of the Agreement and Plan entered into with the Lorain Board of County Commissioners, Lorain County, Ohio. The Authority shall act as the executive of the LCLRC and will act under the direction of the LCLRC as established by the LCLRC Board through its Code of Regulation, other policies, and specific direction. The management fee for the Authority’s services is 3% of the delinquent tax and assessment collection monies received by LCLRC annually.

Loan Payable

Loan Payable – County represents the cumulative operating costs incurred by the Authority that have been paid by Lorain County. There is no repayment schedule. At December 31, 2022, the outstanding balance was \$390,755.

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

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

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

Hotel and Lodging Bed Tax and Concentration of Risk

The LCVB is dependent upon the collection of the lodging and excise tax for the majority of its revenues. In addition, 100 percent of its accounts receivable as of December 31, 2022 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

Bonds Payable

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

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

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

| Year Ending December 31, | Amount |
|--------------------------|--------------|
| 2023 | \$ 106,419 |
| 2024 | 103,569 |
| 2025 | 100,544 |
| 2026 | 102,979 |
| 2027 | 103,325 |
| Thereafter | 586,621 |
| | \$ 1,103,457 |

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

| Year Ending December 31, | Amount |
|--------------------------|------------|
| 2023 | \$ 60,000 |
| 2024 | 60,000 |
| 2025 | 60,000 |
| 2026 | 65,833 |
| 2027 | 70,000 |
| Thereafter | 470,833 |
| | \$ 786,666 |

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

NOTE 26 – COVID-19

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

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

NOTE 27 - SUBSEQUENT EVENTS

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

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

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

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

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

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

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

See accompanying notes to the required supplementary information.

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|----|-------------|----------------|----------------|---------------|---------------|
| | 0.577728% | 0.586702% | 0.623432% | 0.612384% | 0.612384% |
| \$ | 90,634,323 | \$ 133,230,046 | \$ 107,986,282 | \$ 73,624,549 | \$ 72,127,815 |
| \$ | 75,457,769 | \$ 80,277,833 | \$ 79,534,275 | \$ 78,385,158 | \$ 91,604,408 |
| | 120.11% | 165.96% | 135.77% | 93.93% | 78.74% |
| | 84.66% | 77.25% | 81.08% | 86.45% | 86.36% |
| | 0.013119% | 0.013225% | 0.013513% | 0.013439% | 0.013438% |
| \$ | 2,884,580 | \$ 3,141,613 | \$ 4,523,172 | \$ 3,713,862 | \$ 3,268,548 |
| \$ | 1,482,850 | \$ 1,322,700 | \$ 1,470,700 | \$ 1,458,346 | \$ 1,448,992 |
| | 194.53% | 237.52% | 307.55% | 254.66% | 225.57% |
| | 77.30% | 75.30% | 66.80% | 72.10% | 74.70% |

See accompanying notes to the required supplementary information.

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

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

See accompanying notes to the required supplementary information.

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

See accompanying notes to the required supplementary information.

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

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

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

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

See accompanying notes to the required supplementary information.

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

See accompanying notes to the required supplementary information.

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

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

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

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

See accompanying notes to the required supplementary information.

| <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|---------------|------------------|--------------------|--------------|----------------|-----------------|
| \$ - | \$ 805,422 | \$ 1,876,579 | n/a | n/a | n/a |
| <u>-</u> | <u>(805,422)</u> | <u>(1,876,579)</u> | n/a | n/a | n/a |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | n/a | n/a | n/a |
| \$ 78,674,782 | \$ 75,457,769 | \$ 80,277,833 | n/a | n/a | n/a |
| 0.00% | 1.07% | 2.34% | n/a | n/a | n/a |
| \$ - | \$ - | \$ - | \$ - | \$ 7,292 | \$ 14,490 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(7,292)</u> | <u>(14,490)</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 1,484,529 | \$ 1,482,850 | \$ 1,322,700 | \$ 1,470,700 | \$ 1,458,346 | \$ 1,448,992 |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.50% | 1.00% |

See accompanying notes to the required supplementary information.

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

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

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

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

Calendar year 2017 reflects an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

Changes in Benefit Terms – OPERS

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

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Changes in Assumptions – STRS

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

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

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

Changes in Benefit Terms - STRS

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

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

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

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

Changes in Benefit Terms – OPERS

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

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

Changes in Assumptions – STRS

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

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

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

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

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

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

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

For 2017, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

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

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

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

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

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

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General Fund

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

Lorain County, Ohio NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

LCCCW Assessment Grant – To account for Federal Lorain County Coalition Community Wide Assessment Grant used to inventory, characterize, assess and conduct clean up planning and community involvement related activities for Brownfield sites. There is currently no budget prepared for this fund.

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

(continued)

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

Nonmajor Special Revenue Funds

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

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

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

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

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

| | |
|---------------------|----------------------|
| <u>\$ 7,073,908</u> | <u>\$ 87,172,477</u> |
|---------------------|----------------------|

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

Nonmajor Special Revenue Funds

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

Nonmajor Special Revenue Funds

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Fund

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

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

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

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

Proprietary Funds

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

Internal Service Funds

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

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

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2022

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

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

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

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

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

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

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

Lorain County, Ohio Custodial Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

(continued)

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

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

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

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Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

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

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

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

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

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Governmental Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 108,672,349 | \$ 113,941,696 | \$ 111,092,934 | \$ 105,815,672 | \$ 96,998,285 | \$ 99,066,949 | \$ 93,333,579 | \$ 85,548,866 | \$ 87,939,735 | \$ 89,318,813 |
| Restricted for: | | | | | | | | | | |
| Judicial Programs and Services | 2,135,239 | 2,289,205 | 2,800,526 | 4,687,305 | 5,146,929 | 5,366,494 | 5,470,914 | 5,174,570 | 5,306,524 | 5,962,957 |
| Public Safety Programs and Services | 11,970,108 | 12,001,990 | 12,756,289 | 12,513,611 | 13,805,602 | 12,230,447 | 15,739,040 | 18,053,347 | 16,160,610 | 11,291,629 |
| Health Programs and Services | 46,417,771 | 47,009,786 | 48,234,360 | 53,786,632 | 53,678,217 | 53,678,217 | 53,806,275 | 54,183,023 | 59,478,679 | 56,325,488 |
| Human Service Programs and Services | 29,428,680 | 27,204,719 | 38,560,908 | 43,647,623 | 43,728,244 | 34,431,246 | 32,093,456 | 33,943,807 | 36,208,948 | 32,411,210 |
| Community and Economic Development and Assistance | 2,127,050 | 2,755,617 | 3,089,684 | 2,618,259 | 1,126,731 | 1,315,181 | 958,194 | 1,143,398 | 973,771 | 994,552 |
| Real Estate Assessment | 6,091,617 | 4,765,767 | 5,414,561 | 5,833,500 | 5,734,172 | 6,785,323 | 7,713,613 | 8,535,781 | 8,921,886 | 9,438,780 |
| Highways, Streets, Roads and Bridges | 2,091,558 | 2,153,979 | 1,529,020 | 1,433,725 | 2,105,179 | 2,247,533 | 2,022,445 | 2,677,929 | 6,253,400 | 5,947,995 |
| Capital Projects | 2,420,331 | 2,210,523 | 3,194,916 | 3,335,710 | 2,333,295 | 3,787,650 | 2,189,841 | 8,430,993 | 6,310,709 | 23,839,207 |
| Debt Service | 3,196,033 | 2,767,438 | 2,835,919 | 2,435,180 | 2,164,158 | 2,489,260 | 2,786,122 | 7,151,015 | 1,928,512 | 1,867,879 |
| Other Purposes | 712,739 | 677,835 | 756,826 | 928,020 | 1,211,008 | 1,515,068 | 1,676,797 | 3,251,035 | 8,983,160 | 10,001,645 |
| Unrestricted | 27,878,992 | (46,643,448) | (39,085,563) | (45,432,069) | (107,418,193) | (114,711,161) | (127,619,997) | (126,292,243) | (43,917,042) | (25,142,342) |
| Total Governmental Activities Net Position | \$ 243,142,467 | \$ 171,135,107 | \$ 191,180,380 | \$ 192,192,351 | \$ 120,722,042 | \$ 108,202,187 | \$ 90,170,279 | \$ 101,801,521 | \$ 194,548,892 | \$ 222,257,813 |
| Business-type Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 21,096,593 | \$ 18,019,401 | \$ 21,333,317 | \$ 20,041,604 | \$ 22,048,846 | \$ 26,373,007 | \$ 21,692,792 | \$ 22,676,939 | \$ 30,788,988 | \$ 30,567,419 |
| Unrestricted (Deficit) | 4,989,694 | 8,038,963 | 5,267,618 | 5,507,709 | 3,386,841 | 2,128,263 | 10,153,347 | 9,864,570 | 5,562,291 | 10,649,973 |
| Total Business-type Activities Net Position | \$ 26,086,287 | \$ 26,058,364 | \$ 26,600,935 | \$ 25,549,313 | \$ 25,435,687 | \$ 28,501,270 | \$ 31,846,139 | \$ 32,541,509 | \$ 36,351,279 | \$ 41,217,392 |
| Primary Government: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 129,768,942 | \$ 131,961,097 | \$ 132,426,251 | \$ 125,857,276 | \$ 119,047,131 | \$ 125,439,956 | \$ 115,026,371 | \$ 108,225,805 | \$ 118,728,723 | \$ 119,886,232 |
| Restricted | 106,591,126 | 103,836,859 | 119,173,009 | 131,808,748 | 131,141,950 | 123,846,399 | 124,456,697 | 142,544,898 | 150,526,199 | 158,081,342 |
| Unrestricted | 32,868,686 | (38,604,485) | (3,817,945) | (39,924,360) | (104,031,352) | (112,582,898) | (117,466,650) | (116,427,673) | (38,354,751) | (14,492,369) |
| Total Primary Government Net Position | \$ 269,228,754 | \$ 197,193,471 | \$ 217,781,315 | \$ 217,741,664 | \$ 146,157,729 | \$ 136,703,457 | \$ 122,016,418 | \$ 134,343,030 | \$ 230,900,171 | \$ 263,475,205 |

Source: Lorain County Financial Statements

Notes: Due to the implementation of GASB 68 in fiscal year 2015, fiscal year 2014 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. Due to restatement of grants receivable and the implementation of GASB 75 in fiscal year 2018, fiscal year 2017 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. GASB 84 was implemented in 2020; however, prior years were not updated to reflect this change.

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

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

(continued)

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

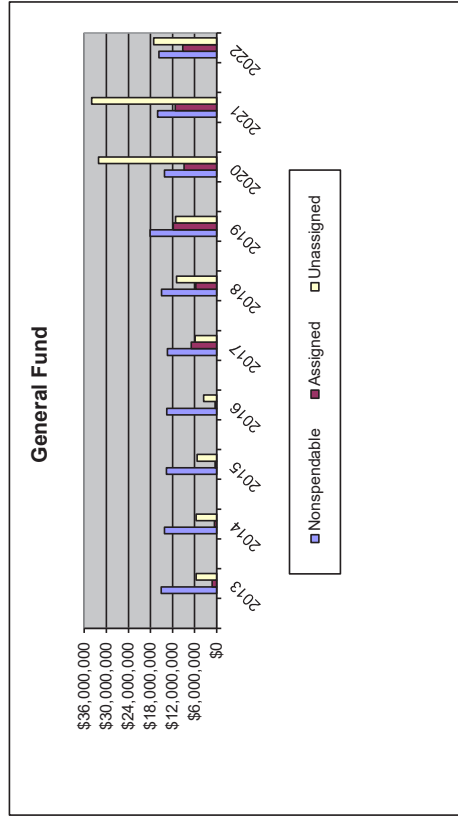
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| Business-type Activities: | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| Sewer System | 1,464,071 | 1,995,974 | 2,522,684 | 3,025,143 | 2,402,925 | 3,729,167 | 12,969,500 | 2,989,907 | 5,917,810 | 7,577,679 |
| Lorain County Regional Airport | 68,679 | 70,412 | 68,394 | 64,291 | 73,170 | 58,740 | 56,037 | 49,173 | 52,838 | 55,438 |
| Lorain County Transit | 194,053 | 150,442 | 135,695 | 250,754 | 527,714 | 576,265 | 983,590 | 646,332 | 544,977 | 505,194 |
| Operating Grants and Contributions | - | - | - | - | - | - | - | - | - | - |
| Sewer System | - | - | - | - | - | - | - | 50,365 | 21,600 | 200,139 |
| Lorain County Regional Airport | - | - | - | - | - | - | - | 499,668 | 89,265 | 230,500 |
| Lorain County Transit | 386,146 | - | - | - | 1,010,600 | 719,162 | - | 2,991,634 | 1,075,824 | 1,081,269 |
| Capital Grants and Contributions | - | - | - | - | - | - | - | - | - | - |
| Sewer System | 44,326 | 97,449 | - | 20,598 | 30,635 | 2,805,690 | - | - | 4,810,785 | 1,573,253 |
| Lorain County Regional Airport | - | 176,400 | 1,006,275 | 36,663 | 893,232 | 57,234 | 1,269,266 | - | - | - |
| Lorain County Transit | - | 1,389,553 | - | - | - | 1,262,227 | 84,009 | - | - | - |
| Total Business-type Activities/Program Revenues | 2,157,275 | 3,880,230 | 3,733,048 | 3,397,449 | 4,938,276 | 9,208,485 | 15,362,402 | 7,227,079 | 12,513,099 | 11,223,472 |
| Total Primary Government Program Revenues | \$ 114,861,458 | \$ 100,762,517 | \$ 116,396,718 | \$ 112,987,769 | \$ 105,537,085 | \$ 109,113,960 | \$ 132,993,473 | \$ 132,345,315 | \$ 149,952,130 | \$ 125,613,868 |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | (81,254,538) | (100,078,099) | (76,573,834) | (103,018,974) | (121,477,585) | (124,763,531) | (134,897,236) | (114,342,405) | (23,547,913) | (100,297,088) |
| Business-type Activities | (1,858,920) | (525,635) | (479,388) | (1,813,395) | (483,423) | 2,921,008 | 5,612,113 | 105,717 | 3,372,400 | 889,067 |
| Total Primary Government Net (Expense)/Revenue | \$ (83,113,458) | \$ (100,603,734) | \$ (77,053,222) | \$ (104,832,369) | \$ (121,961,008) | \$ (121,842,523) | \$ (129,285,123) | \$ (114,236,688) | \$ (20,175,513) | \$ (99,408,021) |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Property Taxes | 44,167,489 | 47,928,188 | 48,263,626 | 51,653,936 | 52,476,224 | 56,210,949 | 55,216,705 | 58,652,647 | 58,783,024 | 59,024,514 |
| Sales Tax | 25,911,788 | 27,539,424 | 29,169,466 | 29,649,092 | 35,948,562 | 39,554,412 | 41,110,682 | 44,198,191 | 42,011,227 | 43,499,410 |
| Intergovernmental Revenue: | | | | | | | | | | |
| Not Restricted to Specific Programs | 14,082,346 | 12,755,408 | 14,386,996 | 14,689,085 | 13,889,467 | 8,091,615 | 8,629,516 | 8,025,146 | 13,293,678 | 10,643,300 |
| Not Restricted to Specific Programs - ARPA | - | - | - | - | - | - | - | - | - | 20,303,466 |
| Investment Income | 201,780 | 1,930,141 | 1,036,624 | 1,140,330 | 729,831 | 3,455,584 | 6,113,036 | 3,595,964 | (1,405,688) | (8,422,411) |
| Other Income | 3,744,184 | 4,598,201 | 4,012,395 | 7,094,102 | 11,900,317 | 4,627,916 | 5,882,912 | 8,492,291 | 3,726,581 | 5,394,932 |
| Transfers | (100,000) | (400,000) | (250,000) | (195,600) | (198,800) | 303,200 | (257,392) | (251,093) | (113,538) | (2,437,202) |
| Total Governmental Activities | 88,007,587 | 94,351,362 | 96,619,107 | 104,030,945 | 114,745,601 | 112,243,676 | 116,695,459 | 122,713,146 | 116,295,284 | 128,006,009 |
| Business-type Activities: | | | | | | | | | | |
| Intergovernmental Revenue | - | - | 101,597 | 97,580 | - | - | - | - | - | - |
| not Restricted to Specific Programs | 144,692 | 325,786 | 670,362 | 468,593 | 459,094 | 447,775 | 279,685 | 338,563 | 323,832 | 1,539,844 |
| Other Income | 100,000 | 400,000 | 250,000 | 195,600 | 198,800 | (303,200) | 257,392 | 251,093 | 113,538 | 2,437,202 |
| Transfers/Capital Contribution | 244,692 | 725,786 | 1,021,959 | 761,773 | 657,894 | 144,575 | 537,077 | 589,656 | 437,370 | 3,977,046 |
| Total Business-type Activities | 489,384 | 1,452,172 | 2,043,918 | 1,463,553 | 1,315,694 | 289,150 | 814,164 | 1,478,302 | 875,740 | 5,954,092 |
| Total Primary Government | 88,252,279 | 95,077,148 | 97,641,066 | 104,792,718 | 115,403,495 | 112,388,251 | 117,232,536 | 123,302,802 | 116,732,654 | 131,983,055 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | 6,753,049 | (5,726,737) | 20,045,273 | 1,011,971 | (6,731,984) | (12,519,855) | (18,201,777) | 8,370,741 | 92,747,371 | 27,708,921 |
| Business-type Activities | (1,614,228) | 200,151 | 542,571 | (1,051,622) | 174,471 | 3,065,583 | 6,149,190 | 695,373 | 3,809,770 | 4,866,113 |
| Total Primary Government Change in Net Position | \$ 5,138,821 | \$ (5,526,586) | \$ 20,587,844 | \$ (39,651) | \$ (6,557,513) | \$ (9,454,272) | \$ (12,052,587) | \$ 9,066,114 | \$ 96,557,141 | \$ 32,575,034 |

Source: Lorain County Financial Statement

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

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

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



Source: Lorain County Financial Statements

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

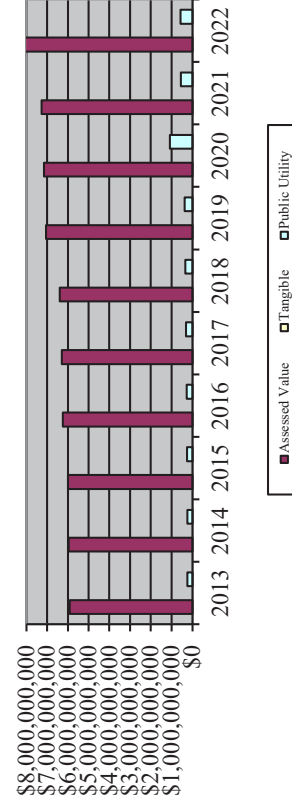
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-----------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| Revenues | | | | | | | | | | |
| Property and Other Taxes | \$ 44,167,489 | \$ 47,928,108 | \$ 48,263,626 | \$ 51,653,936 | \$ 52,476,224 | \$ 53,721,476 | \$ 55,135,000 | \$ 58,594,295 | \$ 58,766,504 | \$ 58,950,776 |
| Sales Tax | 25,911,788 | 27,539,424 | 29,169,467 | 29,649,092 | 35,948,562 | 39,554,412 | 41,110,682 | 44,198,191 | 42,011,227 | 39,712,919 |
| Charges for Services | 16,629,886 | 17,731,776 | 16,933,115 | 15,469,143 | 14,586,444 | 16,849,935 | 16,036,305 | 14,349,937 | 13,926,585 | 17,262,724 |
| Licenses, Permits and Fees | 13,275,478 | 13,488,831 | 14,164,096 | 15,368,782 | 17,999,242 | 16,124,348 | 17,231,819 | 19,219,048 | 19,219,048 | 18,507,029 |
| Fines and Forfeitures | 1,818,141 | 1,550,870 | 1,703,590 | 2,417,620 | 1,970,059 | 2,078,292 | 3,207,876 | 2,204,334 | 1,933,200 | 1,226,378 |
| Special Assessments | 354,880 | 578,233 | 567,897 | 421,715 | 251,775 | 253,913 | 253,527 | 248,069 | 151,357 | 30,947 |
| Intergovernmental Revenue | 86,391,570 | 87,119,105 | 84,511,344 | 86,687,910 | 85,744,693 | 81,795,549 | 89,853,484 | 100,058,355 | 104,638,889 | 118,854,002 |
| Interest Income | 201,780 | 1,930,141 | 1,290,551 | 1,380,129 | 1,834,831 | 3,505,678 | 6,166,810 | 3,616,587 | (1,398,939) | (8,339,531) |
| Miscellaneous Revenue | 5,466,796 | 6,337,200 | 5,299,537 | 7,442,330 | 5,667,749 | 3,422,477 | 5,882,912 | 8,492,291 | 4,601,581 | 7,085,504 |
| Total Revenues | 194,217,808 | 204,203,688 | 201,903,223 | 210,490,657 | 214,279,579 | 217,306,080 | 234,944,642 | 249,093,878 | 243,849,452 | 253,290,748 |
| Expenditures | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 28,784,310 | 31,709,484 | 31,010,051 | 32,250,342 | 31,362,457 | 33,507,655 | 34,973,616 | 54,207,122 | 41,366,882 | 58,158,038 |
| Judicial | 16,516,947 | 17,417,556 | 17,066,457 | 17,188,329 | 17,479,665 | 18,190,672 | 18,769,650 | 20,284,547 | 18,762,759 | 20,226,900 |
| Public Safety | 26,560,758 | 25,869,922 | 26,787,074 | 27,888,739 | 28,837,541 | 30,409,412 | 32,886,195 | 24,829,337 | 36,276,160 | 33,886,649 |
| Public Works | 9,053,633 | 9,062,234 | 8,915,585 | 11,283,584 | 9,200,458 | 9,559,053 | 12,303,079 | 10,656,000 | 10,272,308 | 11,574,891 |
| Health | 31,769,676 | 27,020,248 | 25,393,800 | 22,183,294 | 22,453,416 | 25,208,663 | 25,846,477 | 23,652,188 | 25,113,855 | 24,819,188 |
| Human Services | 70,196,844 | 76,019,019 | 77,213,537 | 75,888,660 | 76,910,740 | 84,970,573 | 88,284,690 | 83,305,073 | 89,479,600 | 99,294,490 |
| Economic Development & Assistance | 1,639,266 | 1,939,132 | 1,397,157 | 2,219,531 | 2,179,076 | 1,628,217 | 1,966,571 | 860,540 | 1,301,991 | 653,909 |
| Intergovernmental | 1,277 | 987 | 804 | - | - | - | - | - | - | - |
| Debt Service: | | | | | | | | | | |
| Principal | 1,530,000 | 1,721,621 | 1,827,566 | 1,911,071 | 1,352,368 | 1,917,002 | 13,717,815 | 39,237,494 | 6,866,916 | 6,773,359 |
| Interest | 1,252,898 | 1,249,312 | 1,155,653 | 1,164,692 | 1,075,115 | 1,749,645 | 1,831,664 | 3,668,370 | 1,999,861 | 1,900,892 |
| Capital Outlay | 9,189,571 | 14,579,075 | 7,284,730 | 11,152,664 | 13,453,159 | 11,599,627 | 16,030,318 | 8,894,111 | 8,901,379 | 8,433,042 |
| Other | - | - | - | - | - | - | - | 45,446 | 44,797 | 43,672 |
| Total Expenditures | 196,475,180 | 206,588,590 | 198,052,414 | 203,130,906 | 204,303,995 | 218,740,519 | 246,610,075 | 269,640,228 | 240,386,508 | 265,765,030 |
| Excess of Revenues Over (Under) Expenditures | (2,257,372) | (2,384,902) | 3,850,809 | 7,359,751 | 9,975,584 | (1,434,439) | (11,665,433) | (20,546,350) | 3,462,944 | (12,474,282) |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Payment to Refunded Bonds Escrow Agent | (2,344,416) | - | (2,111,463) | - | - | (12,413,339) | - | - | - | - |
| Transfers In | 8,273,368 | 5,327,811 | 5,297,309 | 6,020,308 | 5,577,289 | 8,443,586 | 8,267,662 | 18,169,939 | 9,081,417 | 27,320,033 |
| Transfers Out | (8,373,368) | (5,727,811) | (5,547,309) | (6,215,908) | (5,776,089) | (8,140,386) | (8,525,054) | (18,429,163) | (9,036,541) | (27,718,433) |
| Insurance Recoveries | 382,706 | - | - | - | - | - | - | - | - | - |
| Issuance of Debt | 2,385,000 | 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 |
| Premium (Discount) on Debt Issuance | 37,088 | 40,940 | 85,901 | 53,621 | 238,113 | 1,037,773 | 390,964 | 2,644,070 | 77,393 | 18,738 |
| Total Other Financing Sources (Uses) | 360,378 | (159,060) | (2,396) | (135,919) | 5,504,313 | 15,965,457 | 27,683,572 | 51,984,846 | 3,527,269 | 3,655,338 |
| Net Change in Fund Balances | \$ (1,896,994) | \$ (2,543,962) | \$ 3,848,413 | \$ 7,223,832 | \$ 15,479,897 | \$ 14,531,018 | \$ 16,018,139 | \$ 31,438,496 | \$ 6,990,213 | \$ (8,818,944) |
| Debt Service as a Percentage of Noncapital Expenditures | 1.4% | 1.5% | 1.5% | 1.5% | 1.3% | 1.8% | 6.6% | 16.7% | 3.8% | 3.3% |

Source: Lorain County Financial Statements

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

| Collection Year | Real Property | | Public Utility Personal Property | | Total | | Direct Tax Rate | |
|-----------------|--------------------------|--------------------------|----------------------------------|------------------------|------------------------|----------------|-----------------|-------|
| | Assessed Value | | Estimated Actual Value | | Estimated Actual Value | | | |
| | Residential/Agricultural | Commercial/Industrial/PU | Assessed Value | Estimated Actual Value | Assessed Value | Ratio | | |
| 2013 | 4,794,261,510 | 1,123,303,280 | 240,232,040 | 272,990,955 | 6,157,796,830 | 17,180,318,926 | 35.84% | 9.055 |
| 2014 | 4,836,845,130 | 1,126,950,470 | 233,194,810 | 264,994,102 | 6,196,990,410 | 17,304,410,102 | 35.81% | 9.282 |
| 2015 | 4,884,546,600 | 1,112,528,710 | 249,075,480 | 283,040,318 | 6,246,150,790 | 17,417,541,204 | 35.86% | 9.282 |
| 2016 | 5,122,626,540 | 1,121,332,690 | 267,129,110 | 303,555,807 | 6,511,088,340 | 18,143,439,321 | 35.89% | 9.582 |
| 2017 | 5,172,881,880 | 1,123,530,520 | 304,987,390 | 346,576,580 | 6,601,399,790 | 18,336,326,294 | 36.00% | 9.582 |
| 2018 | 5,244,982,210 | 1,143,409,170 | 336,334,960 | 382,198,818 | 6,724,726,340 | 18,634,745,618 | 36.09% | 9.582 |
| 2019 | 5,765,603,680 | 1,297,927,760 | 362,594,360 | 412,039,045 | 7,426,125,800 | 20,593,557,445 | 36.06% | 9.582 |
| 2020 | 5,849,902,750 | 1,293,943,270 | 500,937,920 | 569,247,636 | 7,644,783,940 | 20,980,236,265 | 36.44% | 9.582 |
| 2021 | 5,965,250,090 | 1,304,601,970 | 551,648,650 | 626,873,466 | 7,821,500,710 | 21,397,879,352 | 36.55% | 9.582 |
| 2022 | 6,968,108,560 | 1,337,738,650 | 569,433,920 | 647,084,000 | 8,875,281,130 | 24,378,076,029 | 36.41% | 9.302 |

Assessed Values



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

| | 2012/2013 | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| COUNTY UNITS | | | | | | | | | | |
| GENERAL FUND | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| SPECIAL REVENUE | | | | | | | | | | |
| Children Services | 1.50 | 1.50 | 1.50 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| Developmental Disabilities | 3.49 | 3.487 | 3.487 | 3.487 | 3.487 | 3.487 | 3.487 | 3.487 | 3.487 | 3.207 |
| TB Clinic | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 | 0.065 |
| Drug Enforcement | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 911 System | 0.35 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Community Mental Health | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| Criminal Justice Services | 0.00 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| DEBT SERVICE FUND | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| CUSTODIAL FUNDS | | | | | | | | | | |
| Metropolitan Park | 1.30 | 1.30 | 1.30 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| Lorain Community College | 3.30 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 4.40 | 4.40 |
| Total County Rate | 13.655 | 14.482 | 14.482 | 15.082 | 15.082 | 15.082 | 15.082 | 15.082 | 15.582 | 15.302 |

OVERLAPPING RATES BY TAXING DISTRICT

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

SCHOOL DISTRICTS

| | | | | | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|
| Amherst EVSD | 74.65 | 74.57 | 74.41 | 74.30 | 74.21 | 74.13 | 73.31 | 73.75 | 72.36 | 72.36 |
| Avon LSD | 57.28 | 57.03 | 56.83 | 58.53 | 57.93 | 57.45 | 55.35 | 59.467 | 57.286 | 57.286 |
| Avon Lake CSD | 70.03 | 77.90 | 77.37 | 75.49 | 75.21 | 75.08 | 72.21 | 71.871 | 69.785 | 69.785 |
| Columbia LSD | 55.06 | 60.39 | 60.13 | 59.53 | 59.44 | 59.37 | 57.99 | 57.435 | 56.299 | 56.299 |
| Elyria CSD | 71.35 | 71.47 | 71.81 | 72.28 | 76.27 | 75.64 | 74.89 | 74.89 | 72.44 | 72.44 |
| Firelands LSD | 52.48 | 52.42 | 52.33 | 51.91 | 51.83 | 51.67 | 55.40 | 54.01 | 53.78 | 53.78 |
| Keystone LSD | 49.82 | 49.87 | 50.24 | 58.27 | 58.39 | 58.20 | 57.85 | 57.45 | 56.97 | 56.97 |
| Lorain CSD | 70.72 | 71.41 | 71.90 | 71.78 | 73.57 | 73.59 | 72.71 | 72.65 | 71.27 | 71.27 |

(continued)

Lorain County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

| | <u>2012/2013</u> | <u>2013/2014</u> | <u>2014/2015</u> | <u>2015/2016</u> | <u>2016/2017</u> | <u>2017/2018</u> | <u>2018/2019</u> | <u>2019/2020</u> | <u>2020/2021</u> | <u>2021/2022</u> |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Midview LSD | 48.08 | 58.74 | 58.71 | 58.18 | 57.85 | 57.38 | 55.93 | 55.13 | 53.81 | 53.81 |
| North Ridgeville CSD | 51.90 | 56.29 | 55.70 | 54.24 | 53.56 | 53.02 | 51.32 | 50.51 | 48.41 | 48.41 |
| Oberlin CSD | 60.72 | 60.68 | 61.65 | 61.55 | 61.46 | 61.27 | 64.56 | 64.06 | 63.75 | 63.75 |
| Sheffield-Clermont LSD | 59.26 | 59.17 | 59.97 | 60.91 | 60.73 | 60.28 | 57.97 | 57.32 | 55.63 | 55.63 |
| Sheffield Lake CSD | 63.58 | 63.90 | 64.22 | 70.66 | 70.84 | 70.48 | 67.32 | 66.972 | 65.030 | 65.030 |
| Wellington EVSD | 36.97 | 36.97 | 37.02 | 36.69 | 36.56 | 36.41 | 35.56 | 35.32 | 34.35 | 34.35 |
| OUT OF COUNTY SCHOOL DISTRICTS | | | | | | | | | | |
| Black River LSD | 46.00 | 53.60 | 53.60 | 53.60 | 53.60 | 52.90 | 52.90 | 52.00 | 51.30 | 51.30 |
| Mapleton LSD | 48.60 | 48.60 | 48.40 | 48.35 | 48.30 | 47.95 | 47.50 | 45.10 | 45.10 | 45.10 |
| New London LSD | 34.25 | 34.25 | 34.25 | 33.85 | 33.80 | 33.55 | 34.55 | 34.55 | 31.95 | 31.95 |
| Olmsted Falls CSD | 102.20 | 102.20 | 102.20 | 102.20 | 100.40 | 100.00 | 100.00 | 106.90 | 106.90 | 106.90 |
| Strongsville CSD | 81.68 | 81.68 | 81.78 | 81.78 | 81.78 | 81.78 | 81.78 | 87.48 | 86.98 | 86.98 |
| Vermilion LSD | 70.345 | 70.325 | 70.275 | 70.085 | 69.955 | 69.775 | 69.755 | 69.505 | 68.675 | 68.675 |
| JOINT VOCATIONAL SCHOOLS | | | | | | | | | | |
| Ashland County-West Holmes JVSD | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 5.20 |
| E.H.O.V.E. Career Center | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 | 3.95/4.45 | 4.45 | 4.45 | 4.45 | 4.45 |
| Lorain County JVSD | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 |
| Medina County JVSD | 3.05 | 3.06 | 3.05 | 3.05 | 3.05 | 3.05 | 3.05 | 3.05 | 3.05 | 3.05 |
| Polaris Career Center | 2.40 | 2.40 | 2.40 | 2.40 | 3.09 | 3.09 | 3.09 | 3.09 | 3.09 | 3.09 |
| CITIES | | | | | | | | | | |
| Amherst | 4.71 | 4.70 | 4.67 | 4.60 | 4.78 | 4.77 | 4.20 | 4.20 | 4.20 | 4.20 |
| Avon | 9.23 | 9.242 | 9.15 | 9.15 | 9.15 | 9.15 | 9.15 | 9.95 | 9.95 | 9.95 |
| Avon Lake | 8.13 | 8.13 | 8.12 | 8.10 | 8.08 | 8.08 | 8.04 | 8.02 | 7.98 | 7.98 |
| Elyria | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Lorain | 5.96 | 5.96 | 5.96 | 5.96 | 7.66 | 7.66 | 7.66 | 7.66 | 7.66 | 7.66 |
| North Ridgeville | 11.71 | 11.71 | 11.71 | 12.55 | 12.35 | 12.31 | 12.28 | 12.78 | 13.50 | 13.50 |
| Oberlin | 14.49 | 14.49 | 14.49 | 14.49 | 14.49 | 14.49 | 14.49 | 14.49 | 14.49 | 14.49 |
| Sheffield Lake | 18.61 | 18.61 | 18.61 | 18.61 | 19.36 | 19.36 | 19.36 | 19.36 | 19.36 | 19.36 |
| VILLAGES | | | | | | | | | | |
| Grafton | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 | 4.76 |
| Kipton | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 |
| Lagrange | 5.30 | 5.30 | 7.20 | 7.20 | 7.20 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 |
| Rochester | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| Sheffield | 5.35 | 5.35 | 5.35 | 5.35 | 5.35 | 5.35 | 5.35 | 5.35 | 5.35 | 5.35 |
| South Amherst | 3.14 | 3.14 | 3.14 | 3.14 | 3.70 | 3.70 | 3.70 | 5.20 | 5.20 | 5.20 |
| Wellington | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| SPECIAL DISTRICT | | | | | | | | | | |
| General Health | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Real Estate Tax
Current Fiscal Period And Fiscal Period Ended Nine Years Prior

| Name of Taxpayer | December 31, 2022 | |
|---|-------------------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| First Interstate Avon LTD | \$ 21,517,310 | 0.26% |
| Meijer Stores LP | 19,523,540 | 0.24% |
| WalMart Real Estate | 18,452,800 | 0.22% |
| Avon Senior Living LLC | 14,460,920 | 0.17% |
| Great Lakes Senior Living Communities LLC | 10,956,440 | 0.13% |
| Oberlin College | 10,398,250 | 0.13% |
| French Creek Holdings LLC | 10,335,420 | 0.12% |
| Ford Motor Company | 9,800,000 | 0.12% |
| Comprehensive Health Care of Ohio Inc | 8,415,490 | 0.10% |
| Avon Owner 1 LLC | 7,943,230 | 0.10% |
| Totals | <u>\$ 131,803,400</u> | <u>1.59%</u> |
| Total Assessed Valuation | <u>\$ 8,305,847,210</u> | |

| Name of Taxpayer | December 31, 2013 | |
|---------------------------|-------------------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| WalMart Real Estate | \$ 20,951,020 | 0.35% |
| Orion Power Midwest LP | 18,858,560 | 0.32% |
| First Interstate Avon LTD | 17,948,770 | 0.30% |
| Centro Midway LLC | 12,697,850 | 0.21% |
| SIR Properties Trust | 9,818,630 | 0.17% |
| Ford Motor Company | 8,389,100 | 0.14% |
| Lowe's Home Centers Inc | 7,934,390 | 0.13% |
| Rowland Billy | 7,617,160 | 0.13% |
| Green Circle Growers Inc | 7,002,300 | 0.12% |
| AERC Avon LLC | 6,822,430 | 0.12% |
| Totals | <u>\$ 118,040,210</u> | <u>1.99%</u> |
| Total Assessed Valuation | <u>\$ 5,917,564,790</u> | |

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

| Name of Taxpayer | December 31, 2022 | |
|---------------------------------|-----------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| American Transmission | \$ 157,562,480 | 27.67% |
| Nexus Gas Transmission LLC | 109,030,270 | 19.15% |
| Ohio Edison Co. | 92,230,840 | 16.20% |
| Columbia Gas of Ohio Inc | 56,260,120 | 9.88% |
| Columbia Gas Transmission LLC | 54,412,260 | 9.56% |
| Vermilion Power LLC | 35,067,510 | 6.16% |
| Cleveland Electric | 30,824,220 | 5.41% |
| NRG Power Midwest LP | 23,943,890 | 4.20% |
| Total | \$ 559,331,590 | 98.23% |
| Total Assessed Valuation | \$ 569,433,920 | |

| Name of Taxpayer | December 31, 2013 | |
|---------------------------------|-----------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| Ohio Edison Co. | \$ 82,688,770 | 34.42% |
| American Transmission | 30,769,110 | 12.81% |
| Cleveland Electric | 26,131,890 | 10.88% |
| Firstenergy Generation | 25,494,670 | 10.61% |
| Columbia Gas of Ohio Inc | 23,420,500 | 9.75% |
| Genon Power Midwest LP | 16,372,880 | 6.82% |
| Total | \$ 204,877,820 | 85.29% |
| Total Assessed Valuation | \$ 240,232,040 | |

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Property Tax Levies and Collections
Last Ten Years

| Collection Year | Current Tax Levy (1) | Current Tax Collections (2) | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections (3) | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|-----------------|----------------------|-----------------------------|--|--------------------------------|-----------------------|--|
| 2013 | 50,909,609 | 48,898,856 | 96.05% | 1,582,205 | 50,481,061 | 99.16% |
| 2014 | 55,041,595 | 53,065,418 | 96.41% | 1,777,429 | 54,842,847 | 99.64% |
| 2015 | 55,502,399 | 53,480,825 | 96.36% | 1,766,175 | 55,247,000 | 99.54% |
| 2016 | 58,400,475 | 56,415,918 | 96.60% | 1,517,738 | 57,933,656 | 99.20% |
| 2017 | 59,232,490 | 57,139,923 | 96.47% | 1,754,360 | 58,894,283 | 99.43% |
| 2018 | 60,344,449 | 58,212,845 | 96.47% | 1,039,104 | 58,212,845 | 96.47% |
| 2019 | 62,236,849 | 60,310,606 | 96.90% | 998,027 | 60,310,606 | 96.90% |
| 2020 | 65,738,253 | 62,116,967 | 94.49% | 1,599,054 | 63,836,890 | 97.11% |
| 2021 | 66,151,234 | 64,414,968 | 97.38% | - | 64,414,968 | 97.38% |
| 2022 | 67,994,670 | 65,274,882 | 96.00% | - | 65,274,882 | 96.00% |

Source: Office of the Auditor, Lorain County, Ohio

- (1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.
- (2) State reimbursements of Rollback and Homestead Exemptions are included.
- (3) Delinquent tax collections have been broken out by tax year.

Lorain County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

| Year | Governmental Activities | | | | | | | Business-type Activities | | | | | | | Debt Per Capita (a) |
|------|--------------------------|-----------------|--------------------------|-------------------------|--------------------|--------------------|-------------------|---------------------------|-------------------------|--------------------|--------------------|--------------------------|-----------------------------------|--------|---------------------|
| | General Obligation Bonds | Sales Tax Bonds | Special Assessment Bonds | Bond Anticipation Notes | OWDA Loans Payable | OPWC Loans Payable | SIB Loans Payable | General Obligations Bonds | Bond Anticipation Notes | OWDA Loans Payable | OPWC Loans Payable | Total Primary Government | Percentage of Personal Income (a) | | |
| 2013 | 18,985,000 | - | 2,580,000 | - | 242,303 | 498,532 | - | 6,925,000 | - | 912,976 | 115,741 | 30,259,552 | 0.26% | 99.90 | |
| 2014 | 17,620,000 | - | 2,305,000 | - | 222,127 | 437,087 | 202,000 | 6,765,000 | - | 801,082 | 106,518 | 28,458,814 | 0.23% | 93.52 | |
| 2015 | 16,205,000 | - | 2,035,000 | - | 180,193 | 544,621 | 202,000 | 7,255,000 | - | 748,266 | 97,295 | 27,267,375 | 0.21% | 89.32 | |
| 2016 | 14,770,000 | - | 1,710,000 | - | 113,132 | 483,990 | 184,681 | 7,010,000 | - | 708,843 | 88,072 | 25,068,718 | 0.19% | 81.77 | |
| 2017 | 16,785,000 | 2,565,000 | 1,375,000 | - | 65,480 | 539,067 | 160,595 | 6,760,000 | - | 668,128 | 78,849 | 28,997,119 | 0.21% | 94.17 | |
| 2018 | 16,025,226 (b) | 5,735,000 | 1,040,000 | 11,730,000 | 53,565 | 521,618 | 135,781 | 6,495,000 | 2,710,000 | 3,603,156 | 69,626 | 48,118,972 | 0.35% | 156.43 | |
| 2019 | 22,366,747 (b) | 5,365,000 | 685,000 | 19,985,000 | 41,086 | 456,846 | 110,217 | 8,845,000 | 4,180,000 | 4,361,357 | 60,403 | 66,456,656 | 0.46% | 214.49 | |
| 2020 | 49,108,268 (b) | 4,990,000 | 320,000 | 3,350,000 | 28,018 | 428,756 | 83,881 | 9,540,954 (b) | 4,430,000 | 4,206,237 | 51,180 | 76,537,294 | 0.52% | 246.22 | |
| 2021 | 46,324,790 (b) | 4,605,000 | - | 5,600,000 | 14,332 | 376,867 | 57,539 | 9,068,406 (b) | 4,495,000 | 4,047,973 | 37,346 | 74,627,253 | 0.46% | 236.47 | |
| 2022 | 43,386,311 (b) | 4,205,000 | - | 6,030,000 | - | 324,978 | 30,401 | 8,600,858 (b) | 4,520,000 | 3,886,491 | 28,124 | 71,012,163 | 0.41% | 224.53 | |

Source: Office of the Auditor, Lorain County, Ohio

(a) Refer to S15 for Personal Income and Per Capita Data.

(b) Includes Premium on General Obligation Bonds

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

| Year | General Bonded Debt | | | Debt Service Monies Available | Net General Bonded Debt | Ratio of Net Bonded Debt to Estimated Actual Value | Net Bonded Debt per Capita |
|------|---------------------|----------------------------------|--------------------------------|-------------------------------------|----------------------------|---|-------------------------------------|
| | Population (1) | Estimated Actual Value (a) | General Obligation Bonds | | | | |
| 2013 | 302,908 | 17,180,318,926 | 25,910,000 | 799,385 | 25,110,615 | 0.15% | 82.90 |
| 2014 | 304,313 | 17,304,410,102 | 24,385,000 | 880,934 | 23,504,066 | 0.14% | 77.24 |
| 2015 | 305,291 | 17,417,541,204 | 23,460,000 | 1,000,857 | 22,459,143 | 0.13% | 73.57 |
| 2016 | 306,590 | 18,143,439,321 | 21,780,000 | 955,032 | 20,824,968 | 0.11% | 67.92 |
| 2017 | 307,924 | 18,336,326,294 | 23,545,000 | 1,087,143 | 22,457,857 | 0.12% | 72.93 |
| 2018 | 307,600 | 18,634,745,618 | 22,520,226 (b) | 1,483,326 | 21,036,900 | 0.11% | 68.39 |
| 2019 | 309,833 (2) | 20,593,557,445 | 31,211,747 (b) | 2,786,122 | 28,425,625 | 0.14% | 91.74 |
| 2020 | 310,850 (2) | 20,980,236,265 | 58,649,222 (b) | 7,151,015 | 51,498,207 | 0.25% | 165.67 |
| 2021 | 315,595 (2) | 21,397,879,352 | 55,393,196 | 1,928,512 | 53,464,684 | 0.25% | 169.41 |
| 2022 | 316,268 (2) | 24,378,076,029 | 51,987,169 | 1,867,879 | 50,119,290 | 0.21% | 158.47 |

Source: Office of the Auditor, Lorain County, Ohio

(1) U.S. Census Bureau midyear population estimates.

(2) Generated estimate based on prior trends

(a) Refer to S6 for Property Value Data.

(b) Includes Premium on General Obligation Bonds

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Assessed Valuation (a) | \$ 6,157,796,830 | \$ 6,196,990,410 | \$ 6,246,150,790 | \$ 6,511,088,340 | \$ 6,601,399,790 | \$ 6,724,726,340 | \$ 7,426,125,800 | \$ 7,644,783,940 | \$ 7,821,500,710 | \$ 8,875,281,130 |
| Debt Limit - Assessed Value (1) | \$ 152,444,921 | \$ 153,424,760 | \$ 154,653,770 | \$ 161,277,209 | \$ 163,534,995 | \$ 166,618,158 | \$ 184,153,145 | \$ 189,619,599 | \$ 194,037,518 | \$ 220,382,028 |
| Amount of Debt Applicable to Debt Limit (b) | 25,910,000 | 24,385,000 | 23,460,000 | 55,393,196 | 23,545,000 | 22,520,226 | 31,211,747 | 58,649,222 | 55,393,196 | 51,987,169 |
| General Obligation Bonds | (799,385) | (880,934) | (1,000,857) | (955,032) | (1,087,143) | (1,483,226) | (2,786,122) | (7,151,015) | (1,928,512) | (1,867,879) |
| Less Debt Service Monies Available | | | | | | | | | | |
| Amount of Debt Subject to Limit | \$ 25,110,615 | \$ 23,504,066 | \$ 22,459,143 | \$ 54,438,164 | \$ 22,457,857 | \$ 21,036,900 | \$ 28,425,625 | \$ 51,498,207 | \$ 53,464,684 | \$ 50,119,290 |
| Legal Debt Margin | \$ 127,334,306 | \$ 129,920,694 | \$ 132,194,627 | \$ 106,839,045 | \$ 141,077,138 | \$ 145,581,258 | \$ 155,727,520 | \$ 138,121,392 | \$ 140,572,834 | \$ 170,262,738 |
| Legal Debt Margin as a Percentage of the Debt Limit | 83.53% | 84.68% | 85.48% | 66.25% | 86.27% | 87.37% | 84.56% | 72.84% | 72.45% | 77.26% |
| Unvoted Debt Limit - 1.0% of Assessed Value | \$ 61,577,968 | \$ 61,969,904 | \$ 62,461,508 | \$ 65,110,883 | \$ 66,013,998 | \$ 67,247,263 | \$ 74,261,258 | \$ 76,447,839 | \$ 78,215,007 | \$ 88,752,811 |
| Amount of Debt Subject to Limit | \$ 25,110,615 | \$ 23,504,066 | \$ 22,459,143 | \$ 54,438,164 | \$ 22,457,857 | \$ 21,036,900 | \$ 28,425,625 | \$ 51,498,207 | \$ 53,464,684 | \$ 50,119,290 |
| Unvoted Legal Debt Margin | \$ 36,467,353 | \$ 38,465,838 | \$ 40,002,365 | \$ 10,672,719 | \$ 43,556,141 | \$ 46,210,363 | \$ 45,835,633 | \$ 24,949,632 | \$ 24,750,323 | \$ 38,633,521 |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit | 59.22% | 62.07% | 64.04% | 16.39% | 65.98% | 68.72% | 61.72% | 32.64% | 31.64% | 43.53% |

Source: Office of the Auditor, Lorain County, Ohio

(1) Debt limit is the total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

(a) Refer to S6 for Property Value Data.

(b) Refer to S13 for Bonded Debt Data

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

| <u>Year</u> | <u>Population (1)</u> | <u>Per Capita Personal Income (2)</u> | <u>Personal Income</u> | <u>Civilian Labor Force in County (3)</u> | <u>Unemployed in County (3)</u> | <u>County Unemployment Rate</u> |
|-------------|-----------------------|---|----------------------------|---|-------------------------------------|---|
| 2013 | 302,908 | 39,166 | 11,863,694,728 | 151,000 | 11,100 | 7.4% |
| 2014 | 304,313 | 40,488 | 12,321,024,744 | 151,000 | 9,700 | 6.4% |
| 2015 | 305,291 | 41,812 | 12,764,827,292 | 150,500 | 8,400 | 5.6% |
| 2016 | 306,590 | 42,949 | 13,167,733,910 | 152,700 | 9,200 | 6.0% |
| 2017 | 307,924 | 44,433 | 13,681,987,092 | 153,200 | 9,400 | 6.1% |
| 2018 | 307,600 | 44,125 | 13,572,850,000 | 152,400 | 8,200 | 5.4% |
| 2019 | 309,833 (4) | 46,147 (4) | 14,297,863,451 | 154,200 | 6,600 | 4.3% |
| 2020 | 310,850 (4) | 47,666 (4) | 14,816,976,100 | 149,100 | 14,700 | 9.9% |
| 2021 | 315,595 (4) | 51,157 (4) | 16,144,893,415 | 151,700 | 10,600 | 7.0% |
| 2022 | 316,268 (4) | 54,452 (4) | 17,221,425,136 | 153,900 | 7,800 | 5.1% |

- Sources:** (1) U.S. Census Bureau midyear population estimates
(2) U.S. Bureau of Economic Analysis
(3) Ohio Department of Job & Family Services - Ohio Labor Market Information
(4) Generated estimate based on prior trends

Note: Civilian Labor Force is the sum of employment and unemployment, comprising civilians 16 years of age and over who are working or seeking work. It excludes military personnel, persons in institutions, those studying or keeping house full-time, persons who are retired or unable to work, and volunteer workers.

Lorain County, Ohio
Principal Employers
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

| Employer | Nature of Business | 2022 | | | 2013 | |
|------------------------------------|---------------------------|-------------------------|------|--------------------------------|---------------------|------|
| | | Number of Employees (1) | Rank | Percentage of Total Employment | Number of Employees | Rank |
| The Cleveland Clinic Foundation | Health Care | 2,508 | 1 | 1.72% | | |
| Lorain County | Government | 1,951 | 2 | 1.34% | 2,059 | 2 |
| Mercy Health Lorain | Health Care | 1,892 | 3 | 1.30% | 2,035 | 3 |
| University Hospitals | Health Care | 1,820 | 4 | 1.25% | 2,092 | 1 |
| Ford Motor Company - Avon Lake | Truck & Van Manufacturing | 1,740 | 5 | 1.19% | 1,700 | 4 |
| Wal-Mart Stores Inc. | Retail | 1,250 | 6 | 0.86% | | |
| Lorain County Community College | Education | 1,147 | 7 | 0.79% | 1,640 | 5 |
| Oberlin College | Education | 1,195 | 8 | 0.82% | 1,010 | 7 |
| Lorain City School District | Education | 982 | 9 | 0.67% | 1,149 | 6 |
| Elyria City School District | Education | 844 | 10 | 0.58% | 908 | 9 |
| Invacare Corporation | Surgical Supplies | | | | 912 | 8 |
| Avon Lake Schools | Education | | | | 752 | 10 |
| Total | | <u>15,329</u> | | <u>10.52%</u> | <u>14,257</u> | |
| Total Employment within the County | | <u>146,100</u> (2) | | | | |

Sources: (1) Various Human Resource departments and internet informational sources-AOS Audit reports,etc.

(2) Ohio Department of Job & Family Services - Ohio Labor Market Information

Lorain County, Ohio
 County Government Employees by Function/Program
 Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|------|------|------|------|------|------|------|------|------|------|
| General Government | | | | | | | | | | |
| Legislative and Executive | | | | | | | | | | |
| Commissioners | 39 | 39 | 42 | 43 | 44 | 32 | 49 | 48 | 45 | 59 |
| Records Center | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 4 | 4 | 8 |
| Community Development | 13 | 25 | 21 | 16 | 13 | 13 | 14 | 14 | 13 | 12 |
| Auditor | 21 | 25 | 28 | 20 | 21 | 22 | 21 | 14 | 22 | 20 |
| Auditor - Real Estate Assessment | 32 | 29 | 26 | 32 | 29 | 33 | 37 | 44 | 33 | 53 |
| Treasurer | 7 | 6 | 6 | 6 | 6 | 8 | 5 | 5 | 8 | 5 |
| Treasurer - DRETAC | 7 | 7 | 7 | 7 | 7 | 4 | 6 | 6 | 4 | 6 |
| Treasurer - Board of Revision | - | - | - | - | - | - | - | - | - | - |
| Prosecuting Attorney | 79 | 83 | 79 | 78 | 87 | 89 | 81 | 79 | 89 | 92 |
| Prosecutor - DRETAC | 16 | 19 | 13 | 14 | - | - | - | 14 | - | - |
| Board of Elections | 27 | 28 | 28 | 27 | 30 | 59 | 58 | 33 | 59 | 37 |
| Clerk of Courts - Certificate of Title | 27 | 26 | 25 | 24 | 21 | 23 | 17 | 14 | 23 | 15 |
| Recorder | 10 | 9 | 10 | 12 | 10 | 10 | 9 | 9 | 10 | 11 |
| Judicial | | | | | | | | | | |
| Common Pleas Court | 44 | 50 | 50 | 47 | 47 | 84 | 41 | 49 | 86 | 52 |
| Common Pleas - Law Library | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Common Pleas - Special Projects | 1 | - | - | - | - | - | 2 | - | - | - |
| Common Pleas - Veteran's Court | - | 1 | 1 | 1 | 1 | 2 | 1 | - | 2 | 1 |
| Probate Court | 10 | 10 | 11 | 10 | 11 | 12 | 10 | 13 | 12 | 14 |
| Probate Court - Indigent Guardianship | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - |
| Probate Court - Computerization | - | - | - | - | - | - | - | - | - | - |
| Probate Court - Microfilm | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - |
| Municipal Court | 12 | 12 | 12 | 13 | 17 | 17 | 17 | 17 | 17 | 12 |
| Clerk of Courts | 33 | 30 | 30 | 31 | 28 | 21 | 25 | 21 | 21 | 30 |
| Clerk of Courts - Foreclosure Special Projects | 3 | 3 | 3 | 3 | 3 | 3 | 2 | - | 3 | 1 |
| Clerk of Courts - Computerization | - | - | 2 | - | - | - | - | - | - | - |
| Domestic Relations | 139 | 141 | 135 | 129 | 131 | 130 | 137 | 125 | 130 | 153 |
| Domestic Relations - Violent Offender | - | - | - | - | 1 | - | - | - | - | - |
| Domestic Relations - Title IV | 13 | 1 | 3 | 1 | 3 | 2 | 2 | 1 | 2 | 2 |
| Public Safety | | | | | | | | | | |
| Sheriff | 68 | 65 | 61 | 68 | 66 | 68 | 67 | 63 | 68 | 76 |
| Sheriff - Jail Facility | 144 | 142 | 143 | 151 | 150 | 146 | 151 | 133 | 146 | 160 |
| Sheriff - Rotary | 4 | 1 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 1 |
| Sheriff - MEG | 9 | 7 | 8 | 8 | 8 | 8 | 7 | 4 | 8 | 6 |
| Sheriff - Crime Lab | 4 | 2 | 3 | 4 | 4 | 5 | 6 | 6 | 5 | 9 |
| Sheriff - Criminal Justice Services | - | 3 | 5 | 5 | 5 | 7 | 8 | 6 | 7 | 9 |
| Sheriff - Concealed Handgun License | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Commissioners - Hazardous Materials | 2 | 2 | 2 | - | - | - | - | - | - | - |
| Commissioners - Community Disaster Services | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 4 |
| Commissioners - 911 Services | 27 | 25 | 28 | 28 | 31 | 31 | 36 | 31 | 31 | 47 |
| T-Federal | - | - | - | - | - | - | - | - | - | - |

(continued)

Lorain County, Ohio
County Government Employees by Function/Program
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Coroner | 5 | 6 | 8 | 7 | 8 | 8 | 9 | 9 | 8 | 8 |
| Common Pleas - Intensive Supervision | 26 | 24 | 23 | 23 | 22 | 22 | 28 | 35 | 13 | 44 |
| Common Pleas - County Probation Services | 8 | 3 | 4 | 5 | 8 | 7 | 3 | 5 | 7 | 6 |
| Common Pleas - Court Mediation | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 |
| Domestic Relations - Drug Court | 1 | 2 | 1 | 3 | 2 | 1 | 1 | 1 | 1 | 2 |
| Domestic Relations - Mental Health Court | - | - | - | 1 | - | - | - | - | - | - |
| Prosecutor's Victim Witness | 3 | 3 | 4 | 5 | 6 | 5 | 5 | 3 | 5 | - |
| Public Works | | | | | | | | | | |
| Engineer Tax Map | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Engineer - Motor Vehicle Gas Tax | 60 | 61 | 56 | 56 | 51 | 50 | 49 | 52 | 50 | 54 |
| Commissioners - Bascule Bridge | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 |
| Health | | | | | | | | | | |
| LCBDD - Supportive Living | 106 | 100 | 71 | 42 | 42 | - | - | - | - | - |
| Commissioners - Dog and Kennel | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 5 |
| Commissioners - Solid Waste | 17 | 22 | 20 | 22 | 23 | 20 | 20 | 22 | 20 | 23 |
| Golden Acres | 59 | 72 | 3 | - | - | - | - | - | - | - |
| Sheriff's - Solid Waste | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Auditor - Dog and Kennel | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 |
| Alcohol and Drug Addiction Services | 5 | 4 | 4 | 5 | 6 | 7 | 7 | - | 7 | - |
| TB Clinic | - | - | - | - | - | - | - | - | - | - |
| Community Mental Health | 13 | 12 | 11 | 11 | 12 | 12 | 12 | 20 | - | - |
| Mental Health, Addiction and Recovery Services Board | - | - | - | - | - | - | 17 | - | 12 | 20 |
| Human Services | | | | | | | | | | |
| Workforce Development Agency | 14 | 15 | 7 | 11 | 24 | 20 | 20 | 19 | 20 | 32 |
| Job and Family Services | 174 | 176 | 174 | 184 | 177 | 185 | 165 | 154 | 185 | 176 |
| Children's Services | 110 | 113 | 115 | 121 | 122 | 140 | 137 | 133 | 140 | 172 |
| Child Support Enforcement Agency | 53 | 51 | 51 | 64 | 63 | 66 | 62 | 55 | 66 | 59 |
| Domestic Relations - Youth Services | 7 | 1 | 3 | 10 | 3 | 3 | 3 | 2 | 3 | 1 |
| Domestic Relations - Reclaim Ohio | 21 | 30 | 36 | 27 | 34 | 30 | 23 | 24 | 30 | 19 |
| Veteran Services | 16 | 16 | 15 | 19 | 19 | 20 | 19 | 20 | 20 | 19 |
| LCBDD | 421 | 423 | 429 | 428 | 427 | 470 | 486 | 331 | 470 | 382 |
| Proprietary Services | | | | | | | | | | |
| Sanitary Sewer | 6 | 6 | 6 | 8 | 6 | 7 | 9 | 8 | 7 | 17 |
| Transit Authority | 3 | 1 | 1 | 2 | 3 | 2 | 2 | 1 | 2 | 2 |
| Total | 1,948 | 1,961 | 1,857 | 1,866 | 1,865 | 1,936 | 1,921 | 1,674 | 1,942 | 1,951 |

Source: Office of the Auditor, Lorain County, Ohio
(as of December 31 of each year)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Government | | | | | | | | | | |
| Legislative and Executive | | | | | | | | | | |
| Commissioners | | | | | | | | | | |
| Number of meetings | 53 | 51 | 53 | 56 | 57 | 51 | 61 | 55 | 61 | 53 |
| Auditor | | | | | | | | | | |
| Number of non-exempt conveyances | 6,571 | 5,789 | 6,041 | 6,752 | 7,424 | 7,554 | 7,991 | 8,277 | 8,996 | 7,943 |
| Number of exempt conveyances | 4,687 | 4,521 | 5,926 | 4,922 | 5,047 | 4,605 | 4,805 | 4,460 | 5,200 | 5,610 |
| Number of real estate transfers | 13,899 | 13,278 | 13,923 | 14,693 | 14,941 | 16,228 | 16,213 | 16,606 | 18,515 | 13,553 |
| Number of parcels | 162,678 | 163,185 | 164,180 | 164,976 | 165,538 | 166,475 | 167,521 | 168,769 | 169,622 | 170,835 |
| Number of checks issued | 53,430 | 54,376 | 56,744 | 56,512 | 56,293 | 57,371 | 56,240 | 48,436 | 51,023 | 57,016 |
| Treasurer | | | | | | | | | | |
| Number of parcels collected | 144,676 | 144,381 | 140,649 | 141,218 | 145,715 | 146,749 | 146,350 | 147,362 | 148,628 | 149,405 |
| Return on portfolio | 0.94% | 1.13% | 1.30% | 1.14% | 1.14% | 1.69% | 1.96% | 1.37% | 0.69% | 0.89% |
| Prosecuting Attorney | | | | | | | | | | |
| Number of cases - criminal | 3,357 | 3,617 | 3,650 | 3,754 | 3,646 | 3,918 | 4,058 | 4,767 | 5,438 | 4,925 |
| Number of cases - active civil lawsuits | 49 | 42 | 36 | 16 | 23 | 37 | 39 | 19 | 11 | 22 |
| Number of civil and miscellaneous legal opinions | 2,030 | 3,226 | 2,888 | 2,600 | 2,720 | 3,042 | 2,967 | 35 | 36 | 18 |
| Board of Elections | | | | | | | | | | |
| Number of registered voters | 202,286 | 203,718 | 195,535 | 206,401 | 207,865 | 214,629 | 205,513 | 218,506 | 216,676 | 219,390 |
| Number of voters last general election | 58,541 | 80,127 | 81,953 | 143,296 | 55,706 | 116,231 | 58,738 | 158,732 | 43,661 | 113,927 |
| Percentage of registered voters that voted | 28.94% | 39.33% | 41.91% | 69.43% | 26.80% | 54.15% | 28.58% | 72.64% | 20.15% | 51.93% |
| Recorder | | | | | | | | | | |
| Number of deeds recorded | 9,990 | 9,981 | 9,884 | 10,669 | 11,121 | 11,976 | 12,755 | 12,377 | 14,347 | 12,851 |
| Number of mortgages recorded | 14,591 | 10,971 | 10,969 | 12,257 | 11,467 | 10,919 | 13,065 | 16,433 | 41,209 | 13,491 |
| Number of military discharges recorded | 89 | 60 | 27 | 41 | 44 | 643 | 421 | 150 | 150 | 141 |
| Buildings and Grounds | | | | | | | | | | |
| Number of buildings | 70 | 70 | 70 | 71 | 71 | 71 | 71 | 69 | 69 | 68 |
| Square footage of buildings | 1,336,037 | 1,336,037 | 1,336,037 | 1,351,391 | 1,351,391 | 1,351,391 | 1,351,391 | 1,365,119 | 1,365,119 | 1,329,691 |
| Central Purchasing | | | | | | | | | | |
| Number of purchase orders issued | 3,351 | 3,038 | 3,408 | 3,456 | 3,487 | 3,759 | 3,663 | 3,770 | 4,062 | 4,370 |
| Judicial | | | | | | | | | | |
| Common Pleas Court | | | | | | | | | | |
| Number of civil and criminal cases filed | 7,854 | 7,180 | 7,151 | 7,583 | 8,482 | 6,798 | 5,287 | 4,356 | 4,633 | 5,265 |
| Probate Court | | | | | | | | | | |
| Number of civil cases filed | 76 | 65 | 89 | 65 | 80 | 52 | 89 | 50 | 54 | 62 |
| Juvenile Court | | | | | | | | | | |
| Number of juveniles charged | 1,197 | 1,386 | 1,326 | 1,172 | 1,088 | 733 | 763 | 802 | 446 | 565 |
| Number of cases reviewed | 1,599 | 1,718 | 1,685 | 1,428 | 1,327 | 961 | 1,008 | 1,101 | 1,381 | 1,102 |
| Bindovers | 2 | 4 | 12 | 6 | 5 | 7 | 2 | 2 | 12 | 6 |
| Number of adjudged delinquent cases filed | 1,124 | 1,294 | 864 | 966 | 1,304 | 770 | 785 | 94 | 214 | 156 |

(continued)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Clerk of Courts | | | | | | | | | | |
| Number of civil cases filed | 11,204 | 11,383 | 9,078 | 9,225 | 12,617 | 11,494 | 10,439 | 17,600 | 14,379 | 12,889 |
| Number of criminal cases filed | 2,148 | 2,282 | 2,140 | 2,469 | 2,190 | 2,298 | 1,925 | 1,869 | 2,005 | 2,303 |
| Number of appeals cases filed | 189 | 198 | 179 | 176 | 171 | 208 | 154 | 107 | 118 | 103 |
| Number of domestic cases filed | 1,533 | 1,491 | 1,444 | 1,510 | 1,599 | 1,575 | 1,632 | 1,557 | 1,555 | 1,534 |
| Number of liens filed | 5,498 | 6,485 | 4,067 | 4,111 | 6,325 | 8,462 | 7,077 | 15,113 | 11,751 | 9,927 |
| Domestic Relations | | | | | | | | | | |
| Number of cases filed | 4,293 | 4,465 | 4,136 | 3,936 | 3,746 | 3,761 | 3,489 | 2,689 | 3,139 | 3,199 |
| Number of disposition of cases | 7,031 | 7,340 | 7,864 | 7,821 | 7,906 | 6,962 | 6,814 | 4,557 | 4,814 | 5,734 |
| Number of traffic dispositions | 1,231 | 1,125 | 1,076 | 1,013 | 1,017 | 1,003 | 877 | 656 | 681 | 726 |
| Law Library | | | | | | | | | | |
| Number of volumes in collection | 20,084 | 20,105 | 19,855 | 17,850 | 17,859 | 18,477 | 18,477 | 18,502 | 18,553 | 18,523 |
| Public Safety | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Average daily jail census | 424 | 397 | 411 | 453 | 421 | 425 | 362 | 250 | 274 | 306 |
| Prisoners booked | 8,098 | 7,748 | 8,064 | 8,040 | 7,399 | 8,236 | 8,256 | 5,959 | 6,192 | 7,254 |
| Prisoners released | 8,123 | 7,753 | 7,948 | 8,093 | 7,386 | 8,261 | 8,347 | 6,050 | 6,245 | 7,228 |
| Cost of Prisoner Meals | \$539,000 | \$591,964 | \$495,376 | \$519,633 | \$520,311 | \$526,627 | \$400,284 | \$342,557 | \$432,921 | \$507,914 |
| Number of traffic citations issued | 1,523 | 1,555 | 1,168 | 1,162 | 1,355 | 1,460 | 1,225 | 975 | 925 | 862 |
| Number of calls for service | 48,344 | 50,519 | 59,930 | 58,745 | 37,292 | 35,138 | 32,093 | 34,743 | 34,913 | 35,416 |
| Coroner | | | | | | | | | | |
| Number of cases investigated | 268 | 240 | 275 | 347 | 385 | 334 | 323 | 385 | 470 | 431 |
| Number of autopsies performed | 59 | 42 | 59 | 75 | 65 | 65 | 49 | 46 | 67 | 51 |
| Cases relinquished to attending physicians | 363 | 435 | 456 | 493 | 598 | 621 | 658 | 765 | 883 | 792 |
| Public Works | | | | | | | | | | |
| Engineer | | | | | | | | | | |
| Miles of roads resurfaced | 11 | 15 | 7 | 16 | 6 | 19 | 21 | 24 | 5 | 27 |
| Number of bridges replaced/improved | 3 | 7 | 8 | 7 | 7 | 4 | 4 | 5 | 3 | 7 |
| Number of culverts built/replaced/improved | 15 | 11 | 24 | 4 | 3 | 23 | 9 | 10 | 2 | 12 |
| Building Department | | | | | | | | | | |
| Number of permits issued - Additions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Number of permits issued - New Dwelling | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Number of inspections performed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractors Registered | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewer District | | | | | | | | | | |
| Average daily sewage treated - gallons | 250,927 | 239,953 | 229,000 | 444,600 | 298,300 | 416,100 | 374,000 | 439,100 | 439,100 | 357,300 |
| Number of tap-ins | 23 | 1 | 0 | 0 | 0 | 0 | 71 | 57 | 155 | 232 |
| Number of customers | 3,196 | 3,236 | 3,265 | 3,252 | 3,316 | 3,978 | 3,907 | 3,985 | 4,944 | 5,176 |

(continued)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-----------|-------------|
| Health | | | | | | | | | | |
| LCBDD | | | | | | | | | | |
| Number of students enrolled | 680 | 733 | 725 | 556 | 471 | 782 | 797 | 774 | 871 | 945 |
| Early intervention program | 21 | 30 | 25 | 20 | 17 | 23 | 24 | 20 | 18 | 23 |
| Preschool | 140 | 141 | 152 | 156 | 138 | 153 | 158 | 148 | 142 | 133 |
| School age | | | | | | | | | | |
| Mental Health | | | | | | | | | | |
| Total client count - intensive | 4,541 | 5,681 | 5,463 | 5,209 | 4,950 | 5,226 | 5,649 | 5,552 | 5,640 | 5,253 |
| Total client count - non-intensive | 6,419 | 6,862 | 6,028 | 6,075 | 5,812 | 6,532 | 7,081 | 7,377 | 7,133 | 5,421 |
| Total client count - early intervention | 1,851 | 2,332 | 1,985 | 2,117 | 1,681 | 1,791 | 1,943 | 1,589 | 1,207 | 1,012 |
| Human Services | | | | | | | | | | |
| Jobs and Family Services/Child Support | | | | | | | | | | |
| Total client count - Food Stamp Recipients | 43,250 | 41,150 | 39,598 | 39,106 | 37,204 | 33,910 | 47,994 | 37,336 | 37,997 | 36,714 |
| Total client count - Child Care Children Served | 2,509 | 2,510 | 2,636 | 2,699 | 2,557 | 1,719 | 3,351 | 3,222 | 2,611 | 2,697 |
| Total client count - Ohio Works First Recipients | 2,810 | 2,731 | 3,199 | 3,424 | 3,234 | 1,334 | 3,212 | 119 | 2,627 | 1,431 |
| Total client count - Disability Assistance Recipients | 203 | 213 | 169 | 146 | 139 | - | - | - | - | - |
| Total client count - Medicaid Eligible Recipients | 56,015 | 64,947 | 71,238 | 70,414 | 70,942 | 66,129 | 36,702 | 52,517 | 54,195 | 57,557 |
| Children Services | | | | | | | | | | |
| Intake Workload - Abuse | 1,041 | 1,074 | 999 | 956 | 937 | 765 | 756 | 993 | 1,010 | 995 |
| Intake Workload - Emotional Maltreatment | 313 | 308 | 364 | 301 | 211 | 101 | 73 | 79 | 73 | 62 |
| Intake Workload - Neglect | 1,333 | 1,247 | 1,282 | 1,079 | 1,027 | 912 | 828 | 840 | 788 | 861 |
| Intake Workload - Medical Neglect | 113 | 119 | 93 | 82 | 74 | 58 | 53 | 23 | 45 | 37 |
| Intake Workload - Sex Abuse | 300 | 322 | 273 | 199 | 215 | 160 | 166 | 210 | 227 | 228 |
| Intake Workload - Family in Need of Services | 170 | 175 | 190 | 149 | 154 | 116 | 106 | 106 | 112 | 100 |
| Intake Workload - Dependency | 9 | 20 | 25 | 28 | 13 | 31 | 21 | 25 | 26 | 34 |
| Intake Workload - Information & Referral | 1,402 | 890 | 136 | 230 | 284 | 362 | 548 | 277 | 293 | 412 |
| Veteran Services | | | | | | | | | | |
| Veterans Requesting Financial Assistance | 203 | 299 | 268 | 247 | 355 | 1,833 | 385 | 896 | 869 | 1,113 |
| Veterans Receiving Financial Assistance | 189 | 269 | 238 | 233 | 337 | 1,800 | 332 | 872 | 925 | 1,026 |
| Total Veteran Service Commission Contacts | 4,650 | 8,765 | 8,936 | 8,008 | 9,215 | 8,831 | 9,485 | 3,399 | 2,452 | 2,847 |
| Amount of benefits paid to county residents | \$402,660 | \$644,091 | \$617,058 | \$643,171 | \$768,787 | \$841,827 | \$1,342,253 | \$1,022,693 | \$941,507 | \$1,481,716 |

Source: Lorain County Departments

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General Government: | | | | | | | | | | |
| Legislative and Executive: | | | | | | | | | | |
| Commissioners | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 | 18,949 |
| Administrative office space (sq. ft.) | 8,499 | 8,499 | 8,499 | 8,499 | 8,499 | 8,499 | 8,499 | 8,499 | 8,499 | 8,499 |
| Auditor | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 | 5,964 |
| Treasurer | 895 | 895 | 895 | 895 | 895 | 895 | 895 | 895 | 895 | 895 |
| Administrative office space | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 | 33,574 |
| Prosecuting Attorney | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 | 14,870 |
| Administrative office space | 6,565 | 6,565 | 6,565 | 6,565 | 6,565 | 6,565 | 6,565 | 6,565 | 6,565 | 6,565 |
| Board of Elections | 2,867 | 2,867 | 2,867 | 2,867 | 2,867 | 2,867 | 2,867 | 2,867 | 2,867 | 2,867 |
| Recorder | 2,740 | 2,740 | 2,740 | 2,740 | 2,740 | 2,740 | 2,740 | 2,740 | 2,740 | 2,740 |
| Administrative office space | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 |
| Buildings and Grounds | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 |
| Administrative office space | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Data Processing | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Central Purchasing | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 |
| Administrative office space | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 |
| Judicial: | | | | | | | | | | |
| Common Pleas Court | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 |
| Administrative and Courtroom Space | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 |
| Number of court rooms | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 |
| Probate Court | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of court rooms | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 |
| Clerk of Courts | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 | 2,616 |
| Administrative office space | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 |
| Certificate of Title | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 | 3,538 |
| Domestic Relations | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 |
| Administrative office space | | | | | | | | | | |
| Law Library | | | | | | | | | | |
| Administrative office space | | | | | | | | | | |
| Information Technology | | | | | | | | | | |
| Administrative office space | | | | | | | | | | |

(continued)

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Public Safety: | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Jail capacity | 422 | 422 | 422 | 422 | 422 | 422 | 422 | 422 | 422 | 422 |
| Number of patrol vehicles | 43 | 43 | 43 | 50 | 50 | 50 | 51 | 50 | 50 | 52 |
| Probation | | | | | | | | | | |
| Administrative office space | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 |
| Disaster Services | | | | | | | | | | |
| Number of emergency response vehicles | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Public Works: | | | | | | | | | | |
| Engineer | | | | | | | | | | |
| Centerline miles of roads | 264 | 264 | 264 | 264 | 264 | 264 | 265 | 265 | 267 | 267 |
| Number of bridges | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Number of major culverts | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| Number of minor culverts | 1,214 | 1,214 | 1,214 | 1,214 | 1,214 | 1,214 | 1,214 | 1,214 | 1,214 | 1,214 |
| Number of vehicles | 105 | 105 | 105 | 106 | 106 | 106 | 115 | 97 | 71 | 62 |
| Tax Map | | | | | | | | | | |
| Administrative office space | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 |
| Sewer District | | | | | | | | | | |
| Number of treatment facilities | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Number of pumping stations | 4 | 4 | 4 | 4 | 5 | 5 | 8 | 11 | 12 | 13 |
| Miles of sewer lines | 41 | 41 | 41 | 41 | 41 | 41 | 54 | 73 | 73 | 73 |
| Miles of water lines | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 41 | 47 | 47 |
| Health: | | | | | | | | | | |
| LCBDD | | | | | | | | | | |
| Number and type of facilities | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Number of busses | 36 | 36 | 36 | 36 | 39 | 38 | 38 | 38 | 38 | 38 |
| Group Home Facilities | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Mental Health | | | | | | | | | | |
| Number of facilities | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Human Services: | | | | | | | | | | |
| Jobs and Family Services/Child Support | | | | | | | | | | |
| Administrative office space | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 |
| Children Services | | | | | | | | | | |
| Administrative office space | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 |
| Number of vehicles | 22 | 22 | 18 | 16 | 15 | 16 | 17 | 19 | 17 | 18 |
| Veteran Services | | | | | | | | | | |
| Administrative office space | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| Number of vehicles | 3 | 4 | 5 | 5 | 6 | 8 | 8 | 10 | 11 | 14 |

Source: Various County Departments, square footage approximated

OHIO AUDITOR OF STATE KEITH FABER



LORAIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 3/28/2024

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov