



Dave Yost • Auditor of State

LORAIN COUNTY
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Lorain County, Ohio
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
U.S. Department of Agriculture:				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	---	\$26,518	\$28,518
School Breakfast Program	10.553	---	13,996	13,996
School Breakfast Program	10.553	---	14,212	14,212
School Breakfast Program	10.553	---	4,038	4,036
National School Lunch Program	10.555	---	47,718	47,718
National School Lunch Program	10.555	---	21,046	21,046
National School Lunch Program	10.555	---	25,522	25,522
National School Lunch Program	10.555	---	6,448	6,448
Total Child Nutrition Cluster			159,494	159,494
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (FAET)	10.561	JFSFF112	83,298	78,623
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (FAET)	10.561	JFSFF113	9,331	17,226
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (Food Assistance)	10.561	JFSFFB12	802,402	1,121,533
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (Food Assistance)	10.561	JFSFFB13	123,457	289,803
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Programs			1,018,488	1,507,185
Total U.S. Department of Agriculture			1,177,982	1,666,879
U.S. Department of Justice:				
<i>Direct Program:</i>				
Public Safety Partnership and Community Policing Grants	16.710	2011-CS-WX-0016	192,871	188,519
Public Safety Partnership and Community Policing Grants	16.710	2011-UM-WX-0148	109,519	106,092
Total Public Safety Partnership and Community Policing Grants			302,390	294,611
<i>Edward Byrne Memorial Justice Assistance Grant Program Cluster:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0227	0	220
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0041	58,226	38,817
<i>Passed through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JG-A01-6408	44,430	83,400
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			102,656	122,437
Violence Against Women Formula Grants	16.588	2010-WF-VA5-8315	10,560	0
Violence Against Women Formula Grants	16.588	2011-WF-VA5-8315	31,851	38,091
Total Violence Against Women Formula Grants			42,411	38,091
<i>Passed through the Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2009-JB-011-A052	7,443	6,054
Juvenile Accountability Block Grants	16.523	2010-JB-011-A052	23,260	21,146
Total Juvenile Accountability Block Grants			30,703	27,200
<i>Passed through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2012VAGENE041	69,097	55,258
Crime Victim Assistance	16.575	2013VAGENE041	5,905	13,491
Crime Victim Assistance	16.575	2012VADSCE491	29,947	24,698
Crime Victim Assistance	16.575	2013VADSCE491	2,559	8,210
Total Crime Victim Assistance			107,508	101,657
Total U.S. Department of Justice			585,668	583,996
U.S. Department of Transportation:				
<i>Director Program:</i>				
Federal Transit-Formula Grants				
ARRA - Transit Capital Assistance	20.507	OH-96-X023	10,555	967
Capital and Operating Assistance from Operations	20.507	OH-90-X600	31,443	17,582
Capital and Operating Assistance from Operations	20.507	OH-90-X666	258,560	258,532
Capital and Operating Assistance from Operations	20.507	OH-90-X682	694,226	576,777
Capital and Operating Assistance from Operations	20.507	OH-90-X711	202,294	138,806
Capital and Operating Assistance from Operations	20.507	OH-90-X749	88,007	88,007
Total Federal Transit Cluster			1,285,085	1,080,371
Alternatives Analysis	20.522	OH-03-0003	36,501	36,408
Airport Improvement Program	20.106	1-3-39-0048-1911	3,229	3,400
Airport Improvement Program	20.106	1-3-39-0048-2011	305,439	316,975
Airport Improvement Program	20.106	1-3-39-0048-2112	174,540	193,935
Total Airport Improvement Program			483,208	514,310

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Lorain County, Ohio
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	HVEO-2012-47-00-00-00345-00	36,021	30,104
State and Community Highway Safety	20.600	HVEO-2013-47-00-00-00296-00	0	7,275
Total State and Community Highway Safety			36,021	37,379
<i>Passed through the Ohio Department of Transportation</i>				
ARRA - Highway Planning and Construction	20.205	PID 22080	33,575	33,575
ARRA - Highway Planning and Construction	20.205	PID 77708	184,225	184,225
ARRA - Highway Planning and Construction	20.205	PID 83092	5,427	5,427
ARRA - Highway Planning and Construction	20.205	PID 86897	70,990	71,273
Highway Planning and Construction	20.205	PID 22080	48,341	48,341
Highway Planning and Construction	20.205	PID 77708	80,145	80,145
Highway Planning and Construction	20.205	PID 77709	1,480,999	1,480,999
Highway Planning and Construction	20.205	PID 79841	760,665	760,665
Highway Planning and Construction	20.205	PID 80993	187,710	187,710
Highway Planning and Construction	20.205	PID 82952	1,560,348	1,560,348
Highway Planning and Construction	20.205	PID 83094	394,918	394,918
Highway Planning and Construction	20.205	PID 83098	143,220	143,220
Highway Planning and Construction	20.205	PID 87529	69,590	69,590
Highway Planning and Construction	20.205	PID 90189	7,876	7,876
Highway Planning and Construction	20.205	PID 92294	20,533	20,533
Highway Planning and Construction	20.205	PID 92742	38,532	38,532
Total Highway Planning and Construction			5,087,092	5,087,375
Total U.S. Department of Transportation			6,927,907	6,755,643
U.S. Department of Housing and Urban Development:				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/ State's Program	14.228	B-F-10-1BQ-1	138,553	282,840
Community Development Block Grants/ State's Program	14.228	B-F-11-1BQ-1	273,230	262,670
Community Development Block Grants/ State's Program (Revolving Loan Fund)	14.228	---	0	2,862
Community Development Block Grants/ State's Program (CHIP)	14.228	B-C-10-1BQ-1	46,029	57,228
Community Development Block Grants/ State's Program (NSP1)	14.228	B-Z-08-1BQ-1	273,775	282,503
Community Development Block Grants/ State's Program (NSP1)	14.228	B-Z-08-1BQ-1	511,077	449,957
Total Community Development Block Grants/State's Program			1,242,664	1,338,060
Community Development Block Grant Entitlement Program (NSP3)	14.218	B-11-UN-39-0012	384,274	382,174
Home Investment Partnerships Program	14.239	B-C-10-1BQ-2	331,436	355,484
Total U.S. Department of Housing and Urban Development			1,958,374	2,075,718
U.S. Department of Health and Human Services:				
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse (UMADAOP)	93.959	47-01942-UMADAOP-P-12-9198	77,032	77,032
Block Grants for Prevention and Treatment of Substance Abuse (UMADAOP)	93.959	47-01942-UMADAOP-P-13-9198	25,659	25,659
Block Grants for Prevention and Treatment of Substance Abuse (Drug Free Community)	93.959	47-01942-CMMCO-P-12-0030	7,720	8,578
Block Grants for Prevention and Treatment of Substance Abuse (Drug Free Community)	93.959	47-01942-CMMCO-P-13-0030	2,571	2,571
Block Grants for Prevention and Treatment of Substance Abuse (Women's Grant)	93.959	47-01472-WOMEN-T-12-8969	193,831	193,831
Block Grants for Prevention and Treatment of Substance Abuse (Women's Grant)	93.959	47-01472-WOMEN-T-13-8969	64,566	64,566
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Treatment FY12)	93.959	---	620,620	545,181
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Treatment FY13)	93.959	---	201,810	201,751
Block Grants for Prevention and Treatment of Substance Abuse (Prevention Services FY12)	93.959	---	24,581	24,581
Block Grants for Prevention and Treatment of Substance Abuse (Prevention Services FY13)	93.959	---	8,182	8,182
Block Grants for Prevention and Treatment of Substance Abuse (Youth-led Prevention FY12)	93.959	---	3,510	3,510
Block Grants for Prevention and Treatment of Substance Abuse (Youth-led Prevention FY13)	93.959	---	1,168	1,168
Block Grants for Prevention and Treatment of Substance Abuse (Adolescent Treatment FY12)	93.959	---	208,507	272,471
Block Grants for Prevention and Treatment of Substance Abuse (Adolescent Treatment FY13)	93.959	---	69,457	56,065
Block Grants for Prevention and Treatment of Substance Abuse (Circle for Recovery)	93.959	47-01942-CFRO-0-12-0126	40,870	40,971
Block Grants for Prevention and Treatment of Substance Abuse (Circle for Recovery)	93.959	47-01942-CFRO-0-13-0126	13,611	13,811
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Prevention FY12)	93.959	---	206,875	247,299
Block Grants for Prevention and Treatment of Substance Abuse (Per Capita Prevention FY13)	93.959	---	68,904	18,832
Total Block Grants for Prevention and Treatment of Substance Abuse			1,839,474	1,805,859
Drug-Free Communities Support Program Grants	93.276	5H79SP014693-03	49,374	87,595
Drug-Free Communities Support Program Grants	93.276	5H79SP014693-04	72,364	24,276
Total Drug-Free Communities Support Program Grants			121,738	111,871
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP016352-02	18,967	79,437
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP016352-03	26,419	1,725
Total Substance Abuse and Mental Health Services-Projects of Regional and National Significance			45,386	81,162

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Lorain County, Ohio
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
<i>Passed Through the Ohio Department of Mental Health</i>				
Social Services Block Grant	93.667	---	141,226	198,339
Social Services Block Grant	93.667	---	45,921	45,921
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	---	234,285	234,285
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Service Block Grant	93.667	JFSFSS12	629,557	642,269
Social Service Block Grant	93.667	JFSFSS13	119,608	46,248
Social Service Block Grant (Transfer)	93.667	JFSFTX12	1,147,609	1,110,821
Social Service Block Grant (Transfer)	93.667	JFSFTX13	128,895	284,933
Total Social Services Block Grant			<u>2,447,101</u>	<u>2,542,818</u>
<i>Passed Through the Ohio Department of Mental Health</i>				
Children's Health Insurance Program	93.767	---	18,844	1,395
Block Grants for Community Mental Health Services	93.958	---	86,317	95,489
Block Grants for Community Mental Health Services	93.958	---	86,320	84,979
Block Grants for Community Mental Health Services	93.958	BG-12-430-08-10	25,093	25,093
Block Grants for Community Mental Health Services	93.958	BG-13-430-08-10	12,546	12,546
Block Grants for Community Mental Health Services	93.958	BG-12-100-17-023	23,500	23,500
Total Block Grants for Community Mental Health Services			<u>233,778</u>	<u>241,607</u>
Community-Based Child Abuse Prevention Grants	93.590	3FRO-12-103-02-008	4,000	4,000
Projects for Assistance In Transition From Homelessness (PATH)	93.150	PATH-12-100-20	37,408	37,408
Projects for Assistance In Transition From Homelessness (PATH)	93.150	PATH-13-100-20	20,876	20,876
Total Projects for Assistance In Transition From Homelessness (PATH)			<u>58,284</u>	<u>58,284</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	JFSFPF12	49,900	62,300
Promoting Safe and Stable Families	93.556	JFSFPF13	0	13,648
Total Promoting Safe and Stable Families			<u>49,900</u>	<u>75,948</u>
Children's Justice Grants to States	93.643	JFSFCJ10	5,000	3,145
Children's Justice Grants to States	93.643	JFSFCJ11	180	3,293
Total Children's Justice Grants to States			<u>5,180</u>	<u>6,438</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	---	182,414	161,632
Chafee Foster Care Independence Program	93.674	JFSFIL12	2,471	586,914
Chafee Foster Care Independence Program	93.674	JFSFIL13	0	94,749
Total Chafee Foster Care Independence Program			<u>2,471</u>	<u>681,663</u>
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	---	2,727	2,727
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	---	98,905	98,905
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	---	37,211	37,211
Total Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations			<u>138,843</u>	<u>138,843</u>
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	---	747,539	747,539
Medical Assistance Program	93.778	---	207,860	207,860
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program (Healthcheck)	93.778	JFSFMT12	15,881	12,307
Medical Assistance Program (Healthcheck)	93.778	JFSFMT13	2,497	4,068
Medical Assistance Program (NET)	93.778	JFSFMT12	422,604	345,983
Medical Assistance Program (NET)	93.778	JFSFMT13	80,011	163,606
Medical Assistance Program (PRST)	93.778	JFSFMT12	9,188	9,151
Medical Assistance Program (PRST)	93.778	JFSFMT13	4,181	58
Medical Assistance Program	93.778	JFSFMT12	766,873	665,479
Medical Assistance Program	93.778	JFSFMT13	45,985	150,183
Medical Assistance Program	93.778	JFSFMT12	1,154,503	1,154,503
Medical Assistance Program	93.778	JFSFMT13	829,834	829,834
Total Medical Assistance Program			<u>4,286,956</u>	<u>4,290,551</u>
<i>Passed through the Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families (Administration)	93.558	JFSFTF12	2,596,191	2,314,072
Temporary Assistance for Needy Families (Administration)	93.558	JFSFTF13	496,759	587,244

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Lorain County, Ohio
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
Temporary Assistance for Needy Families	93.558	JFSFTF11	28,299	28,299
Temporary Assistance for Needy Families	93.558	JFSFTF12	27,638	53,277
Temporary Assistance for Needy Families	93.558	JFSFFB12	523,080	1,031,204
Temporary Assistance for Needy Families	93.558	JFSFFB13	406,115	749,760
Temporary Assistance for Needy Families (Summer Youth)	93.558	JFSCTF12	306,412	313,332
Total Temporary Assistance for Needy Families			4,384,494	5,077,188
Child Care Block Grant Cluster:				
Child Care and Development Block Grants (Non-Administration)	93.575	JFSFCD12	295,806	424,964
Child Care and Development Block Grants (Non-Administration)	93.575	JFSFCD13	85,941	159,123
Child Care and Development Block Grants (Administration)	93.575	JFSFCD12	145,559	185,839
Total Child Care Block Grant Cluster			527,308	769,926
Child Support Enforcement	93.563	JFSFCS11	442,821	0
Child Support Enforcement	93.563	JFSFCS12	2,079,056	1,598,066
Child Support Enforcement	93.563	JFSFCS13	344,456	604,575
Total Child Support Enforcement			2,866,333	2,202,670
Foster Care-Title IV-E	93.658	---	220,202	220,202
Foster Care-Title IV-E	93.658	---	1,693,778	1,693,778
Total Foster Care-Title IV-E			1,913,980	1,913,980
Total U.S. Department of Health and Human Services			19,126,482	20,165,833
U.S. Department of Education:				
<i>Passed through the Ohio Department of Education</i>				
Special Education Cluster:				
Special Education - Grants to States	84.027	---	103,323	103,323
Special Education - Preschool Grants	84.173	---	4,136	4,136
Total Special Education Cluster			107,459	107,459
Special Education - Grants for Infants and Families	84.181	---	73,969	73,969
Special Education - Grants for Infants and Families	84.181	---	10,474	10,474
Total Special Education - Grants for Infants and Families			84,443	84,443
Total U.S. Department of Education			191,902	191,902
U.S. Department of Homeland Security:				
<i>Passed through the Ohio Emergency Management Agency</i>				
Homeland Security Grant Program	97.067	2008-GE-T8-0025	0	60,330
Homeland Security Grant Program	97.067	2008-HSGEP-08-005	3,040	0
Homeland Security Grant Program	97.067	2009-SS-T9-0089	150,534	168,243
Homeland Security Grant Program	97.067	2010-SS-T0-0012	140,782	39,928
Homeland Security Grant Program	97.067	EMW-2011-SS-00070	36,618	20,146
Total Homeland Security Grant Programs			330,974	288,646
Emergency Management Performance Grants	97.042	EMW-2011-EP-00003-S01	109,315	55,756
Emergency Management Performance Grants	97.042	EMW-2012-EP-00004-S01	0	37,913
Total Emergency Management Performance Grants			109,315	93,669
Total U.S. Department of Homeland Security			440,289	382,314
U.S. Department of Labor:				
<i>Passed through the Ohio Department of Job and Family Services</i>				
WIA Cluster:				
WIA Adult Program (Administration)	17.258	JFSFAF11	69,063	36,688
WIA Adult Program (Administration)	17.258	JFSFAP10	14,534	14,493
WIA Adult Program	17.258	JFSFAF11	542,057	498,662
WIA Adult Program	17.258	JFSFAF12	0	186,598
WIA Adult Program	17.258	JFSFAP11	40,000	49,789
WIA Adult Program	17.258	JFSFAP12	0	13,435
Total WIA Adult Program			665,654	799,646
WIA Youth Activities (Administration)	17.259	JFSFYF10	57,857	40,105
WIA Youth Activities (Administration)	17.259	JFSFYF11	0	11,176
WIA Youth Activities (Administration)	17.259	JFSFYF12	0	34,992
WIA Youth Activities	17.259	JFSFYF10	692,771	452,629
WIA Youth Activities	17.259	JFSFYF11	50,026	52,255
WIA Youth Activities	17.259	JFSFYF12	-15,389	62,329
Total WIA Youth Activities			785,265	653,486

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Lorain County, Ohio
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Receipts	Federal Expenditures
WIA Dislocated Workers	17.260	EM-20510-10-60-A-39	2,000	2,000
WIA Dislocated Workers	17.260	EM-20510-10-60-A-39	<u>34,189</u>	<u>34,189</u>
Total WIA Dislocated Workers			<u>36,189</u>	<u>36,189</u>
WIA Dislocated Worker Formula Grants (Administration)	17.278	JFSFDF11	48,603	18,228
WIA Dislocated Worker Formula Grants (Administration)	17.278	JFSFDF10	18,244	18,244
WIA Dislocated Worker Formula Grants	17.278	JFSFDF11	437,425	382,366
WIA Dislocated Worker Formula Grants	17.278	JFSFDF12	71,194	137,112
WIA Dislocated Worker Formula Grants	17.278	JFSFDF11	112,649	116,311
WIA Dislocated Worker Formula Grants	17.278	JFSFDF12	0	7,931
WIA Dislocated Worker Formula Grants (Rapid Response)	17.278	JFSFDF11	<u>9,936</u>	<u>0</u>
Total WIA Dislocated Worker Formula Grants			<u>698,051</u>	<u>658,192</u>
Total WIA Cluster			<u>2,185,159</u>	<u>2,147,512</u>
Employment Services/Wagner-Peyser Funded Activities	17.207	JFSFES11	<u>86,804</u>	<u>71,428</u>
Total U.S. Department of Labor			<u>2,273,963</u>	<u>2,218,940</u>
<u>U.S. Department of Commerce:</u>				
Direct Program:				
Habitat Conservation	11.463	NA12NMF4630046	<u>3,916</u>	<u>585</u>
Total U.S. Department of Commerce			<u>3,916</u>	<u>585</u>
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State's Office</i>				
Help America Vote Act Requirements Payments	90.401	---	<u>56,152</u>	<u>56,152</u>
Total U.S. Election Assistance Commission			<u>56,152</u>	<u>56,152</u>
Total Federal Awards			<u>\$32,742,635</u>	<u>\$34,097,962</u>

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LORAIN COUNTY, OHIO

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) is a summary of the activity of the County's Federal award programs. The Schedule has been prepared on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - SUBRECIPIENTS

The County passes through certain Federal assistance received from the U.S. Department of Health and Human Services and United States Department of Housing and Urban Development to not-for-profit agencies and other governments (subrecipients). The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANTS REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-to-moderate income households and to eligible persons to rehabilitate their homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money would be recorded as an expenditure on the Schedule in the year the initial loan was made. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirement imposed by HUD, and they would also be included as expenditures on the Schedule. These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$349,196
Loans made	0
Loan principal repaid	58,865
Loans defaulted	76,598
Ending loans receivable balance as of December 31, 2012	<u>\$213,733</u>
Cash balance on hand in the revolving loan fund as of December 31, 2012	<u>\$388,326</u>
Administrative costs expended during 2012	<u>2,862</u>

LORAIN COUNTY, OHIO

NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2012, the County made allowable transfers of \$1,375,754 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The Schedule shows the County spent \$5,077,188 on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount expended for the Temporary Assistance for Needy Families program during the fiscal year 2012 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$6,452,942
Social Services Block Grant	<u>(1,375,754)</u>
Total Temporary Assistance for Needy Families	<u>\$5,077,188</u>

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

NOTE F - DISCRETELY PRESENTED COMPONENT UNITS

The accompanying Schedule does not include Federal assistance, if any, provided to the County's discretely presented component units.

NOTE G - PRIOR PERIOD EXPENDITURES

Expenditures of \$747,539 for the Medical Assistance Program, CFDA # 93.778 and \$282,503 for the Community Development Block Grants - State's Program (NSP), CFDA # 14.228 that occurred in 2011 were not included on the 2011 Schedule and have been included on the 2012 Schedule.

NOTE H - OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES ADJUSTMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 cost report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA # 93.778) in the amount of \$2,662. The cost report settlement was for a settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule since the underlying expenditures occurred in prior reporting periods.

NOTE I - 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.



Dave Yost • Auditor of State

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 and 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, Ohio (the County) as of and for the year ended December 31, 2012, 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 25, 2013. Our report 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. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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.

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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style with a large loop at the end of the last name.

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND REPORT ON SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Lorain County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Lorain County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Lorain County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *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 federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Receipts and Expenditures of Federal Awards Required by OMB Circular A-133

We have also 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, 2012, 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 25, 2013. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of receipts and expenditures of federal awards presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, 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, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and On Internal Control
Over Compliance Required by OMB Circular A-133 and Report on
Schedule of Receipts and Expenditures of Federal Awards
Required by OMB Circular A-133
Page 3

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2013

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LORAIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction – CFDA #20.205; Community Development Block Grants State's Program – CFDA #14.228; Foster Care Title IV-E – CFDA #93.658; Block Grants for Prevention and Treatment of Substance Abuse – CFDA #93.959; Supplemental Nutrition Assistance Programs – CFDA #10.561; Airport Improvement Program – CFDA #20.106; Social Services Block Grant – CFDA #93.667; Medical Assistance Program – CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$1,034,675 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

LORAIN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2012

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2012

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



Introductory Section

Introductory Section



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



**Lorain County Auditor
RETIRED
Mark R. Stewart**

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Lillian C. Brand
Comptroller

Barry J. Habony
Assistant Comptroller

**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2012**

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**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2012**

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**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM
Auditor

June 25, 2013

Lorain County Commissioners:

Honorable Ted Kalo, President
Honorable Lori Kokoski
Honorable Thomas Williams

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2012. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2010 census, the County had a population of 301,356, 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 an enterprise fund sewer operation.

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." 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. and the Lorain County Port Authority have been included as discretely presented component units.

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization, while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago,

Illinois, to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west. The excellent road network of the County has attracted over 41 common carriers that serve the area.

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. 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 gypsum ore, 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

The County officials remain committed to providing quality services to the citizens although budgets have remained at a constant level for the various departments. The County moved forward completing a number of projects in 2012, continued numerous other projects, and despite the distressed financial times has been able to commence and invest in a number of new projects. The County continued to invest in the infrastructure with the repaving of roadways and state routes at more than nineteen and a half highway miles, completed work on replacing two bridges and one culvert along with repairs of numerous other culverts in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating and replacing an additional three bridges in 2013 and completing \$16 million in roadways and state routes as stated from the Annual Highway Condition Report with the monetary assistance from local, state and federal governments. Included with the 2013 resurfacing project is a Waterline Replacement project with the city of Lorain which is expected to be completed in 2013.

The County completed and spent more than \$2,500,000 over the past three years with upgrades to the Sanitary Sewer Rehabilitation project with federal ARRA funds and Ohio Water Development Authority loans to provide more efficient operations and comply with mandated environmental protection orders.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes A, B and C. The total of \$471,031 was spent in 2012. These taxi lane improvements and a roof repair on an airport office building is expected to be completed in 2013. The 2013 year is a FAA design/engineering period for the future improvements for our county airport.

County officials are continuously exploring options and 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 as the economy rebounds. These are just a few ongoing initiatives.

DEPARTMENT FOCUS

The GIS/Tax Map department was merged by the Lorain County Auditor and Lorain County Engineer in 2010 to conserve public funds and consolidate services. Geographic Information Systems (GIS) came to exist in the Lorain County Auditor's Office in 1995. GIS is a broad title given to a computer database system used for storing and manipulating geographic data. In the Auditor's Office this is translated into a department of analysts who use a large computer database to store and maintain a map of all 160,000 parcels in Lorain County. The GIS in the Auditor's Office has undergone numerous transformations in the past 18 years and in no way resembles the first scanned digital tax maps that began the initiative.

The GIS department also maintains data for all roads, addresses, land uses, soil types, community boundaries, school district boundaries, survey monuments, and countless other geographic data which is stored in a geodatabase viewed thousands of times daily by users of the Lorain County Auditor's website. The GIS department also works closely with many government entities as well as the general public on a multitude of projects ranging from simple presentation aerial photos and maps to complex mapping databases and geographic data creation.

The main duty of Tax Map department, as defined in the Ohio Revised Code, is to maintain an accurate map of the County's parcels for appraisal purposes of the Auditor, and to review survey work done for the purpose of splitting and platting land parcels. For years the GIS department and Tax Map department maintained tax maps that mirrored one another. The GIS/Tax Map department continues to perform the duties of both departments, but with better efficiency and technology. In 2011, the GIS/Tax Map department took on an additional task of mandatory review of each and every legal description prior to transfer of property. The staff of six in the GIS/Tax Map department boasts a combined experience of almost 100 years in GIS, drafting, surveying, and especially mapping technology. The duties and demands of the department evolve almost daily requiring all staff to be knowledgeable on current technology.

Currently the drive of the Auditor's Office is to make as much public information easily available to a diverse audience over the internet through internal projects as well as partnerships with other government entities. The GIS/Tax Map department leads the way in this endeavor with new programs such as paperless appraisal applications, online CAUV applications, Location Based Response System program and redeveloped web with mobile and Smartphone apps abilities.

The fact that almost every function of local government is somehow related to geography causes continual change in the roll of the GIS/Tax Map department within the Lorain County Auditor's Office. The GIS/Tax Map department has quickly evolved from a department that could just print maps to a department that is providing decision support to a large percentage of the Auditor's Office, local government departments, and the general public of Lorain County.

FINANCIAL INFORMATION

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

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

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

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

Budgetary Control - The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year for all funds except the general fund. A temporary general fund budget is adopted in December and a permanent budget is finalized by March 31st. 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 Dave Yost, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2012. 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 the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of expenditures of Federal Awards, findings and recommendations, and the report on internal control and compliance are published in a separate report.

AWARDS

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2011. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

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

Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. First of all I would like to extend my sincere appreciation to now retired Auditor Mark R. Stewart for his dedication to this office. Through his support and vision Lorain County has produced a Comprehensive Annual Financial Report since 1995. Also, I would like to extend my appreciation to the entire staff of the Auditor's office. A special acknowledgment is extended to Lillian Brand, Barry Habony, Diane Schuster, Carmella Phillips, Sonja Beat, Jean O'Donnell, Maggie Wishart, Renee Jefferson, Jean Kohls, and Jennifer Kelleher of the auditor's office. I would like to thank Lorain County Budget Director Lisa Hobart, her staff and the Commissioner's staff.

In addition, I would like to express my appreciation to James J. Czarney, CPA of Walthall, Drake & Wallace LLP for his 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 cursive script that reads "J. Craig Snodgrass".

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Lorain County, Ohio
Elected Officials
As of December 31, 2012

Board of Commissioners

Ted Kalo
Lori Kokoski
Tom Williams

County Auditor

Mark R. Stewart
Retired 12/31/12

J. Craig Snodgrass, CPA, CGFM
Appointed 1/1/13

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis P. Will

Clerk of Courts

Ron Nabakowski

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

County Recorder

Judy Nedwick

Common Pleas Court Judges

Edward M. Zaleski
Retired 12/31/12

John R. Miraldi
Term Commencing 1/2/13

James Burge

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Probate Court Judge

James T. Walther

Domestic Relations Judges

David A. Basinski
Retired 1/3/13

Frank Janik
Term Commencing 1/4/13

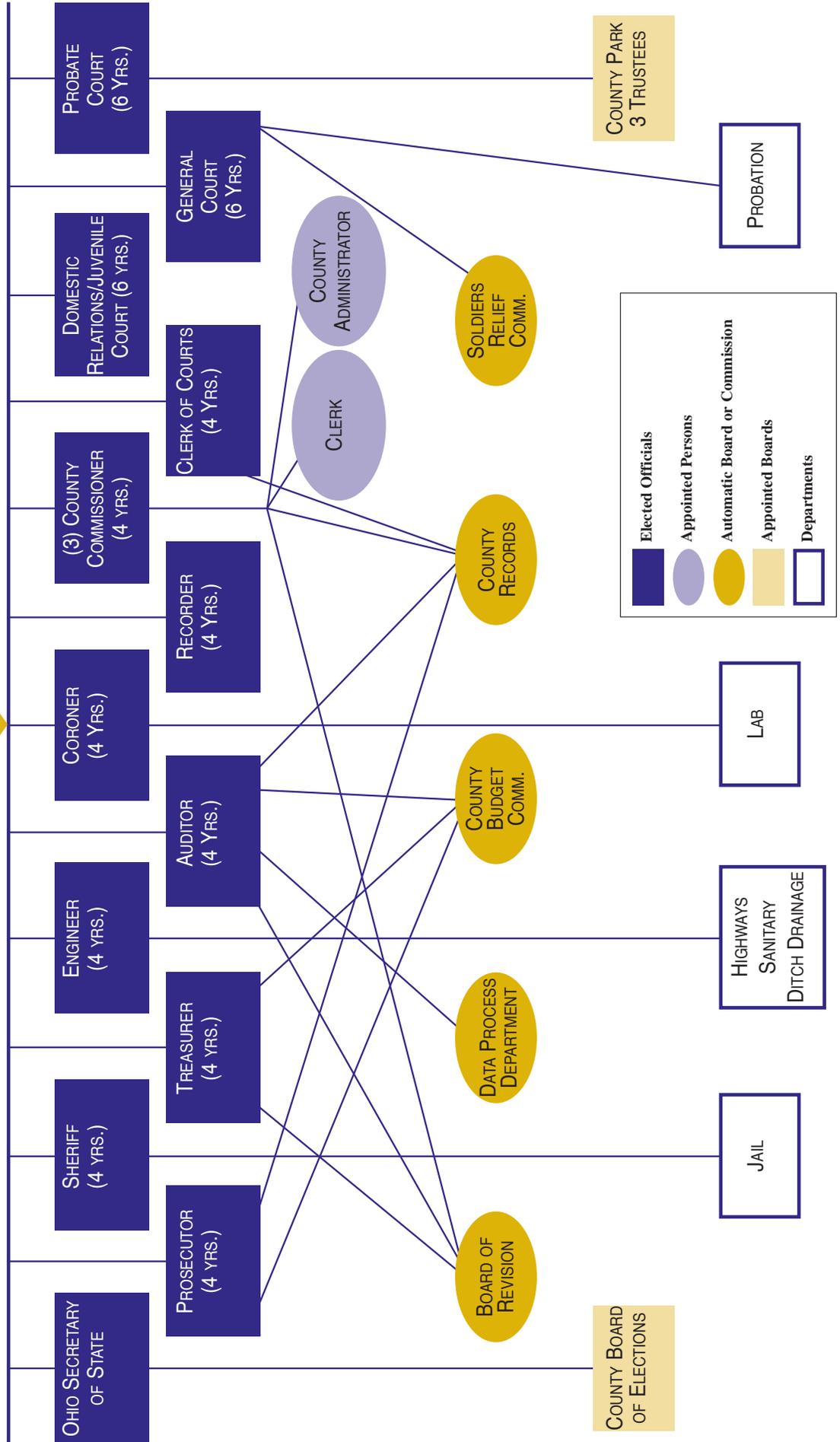
David J. Berta
Term Ended 1/2/13

Lisa I. Swenski
Term Commencing 1/3/13

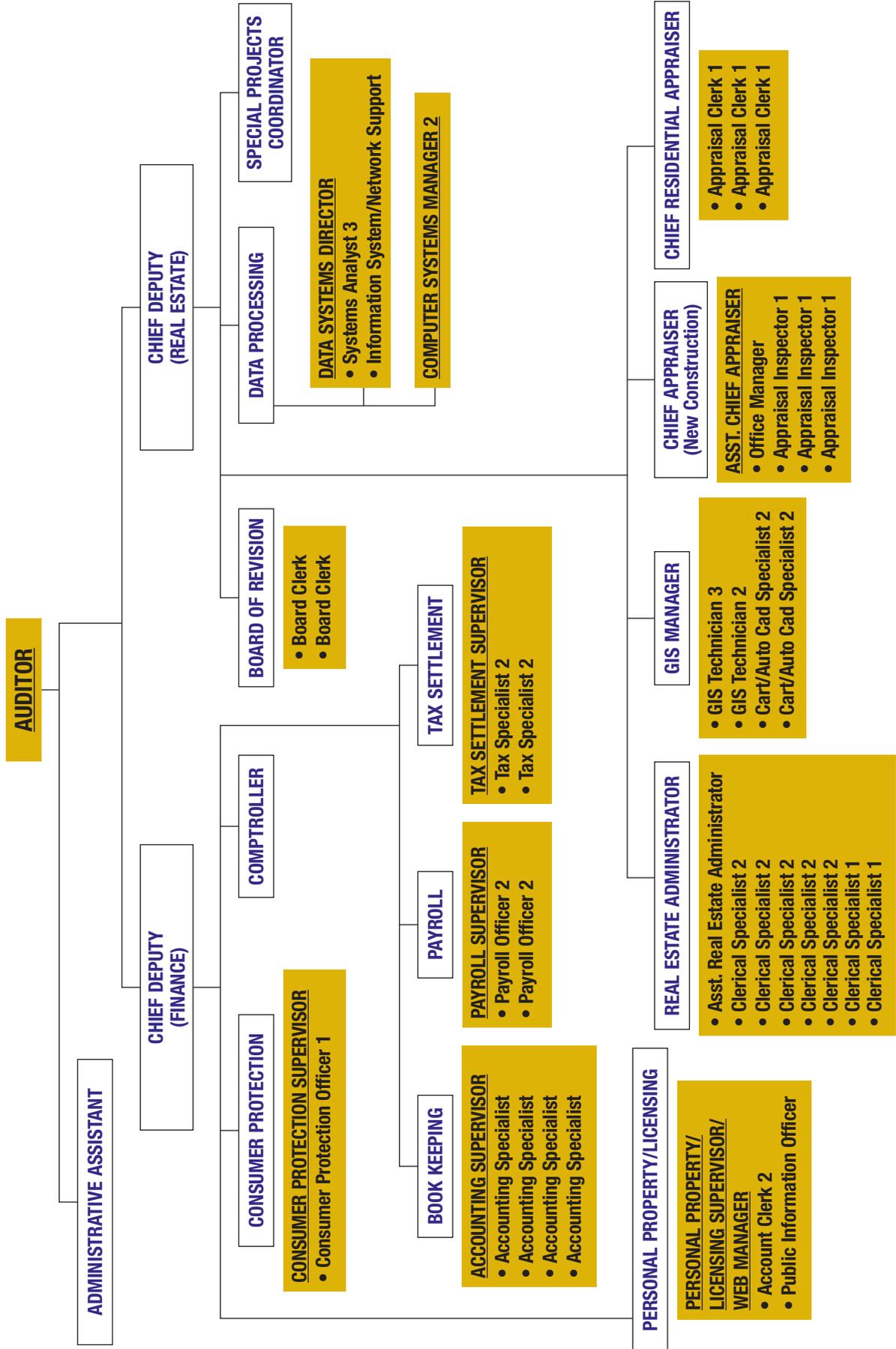
Debra Boros

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart



Eaton Township



Lakeview Beach



EMH Regional Medical Center



Elyria High School



All Pro Freight Stadium



Veterans Park - Avon



Downtown Amherst



Elyria Township Farmland



Lorain Harbor



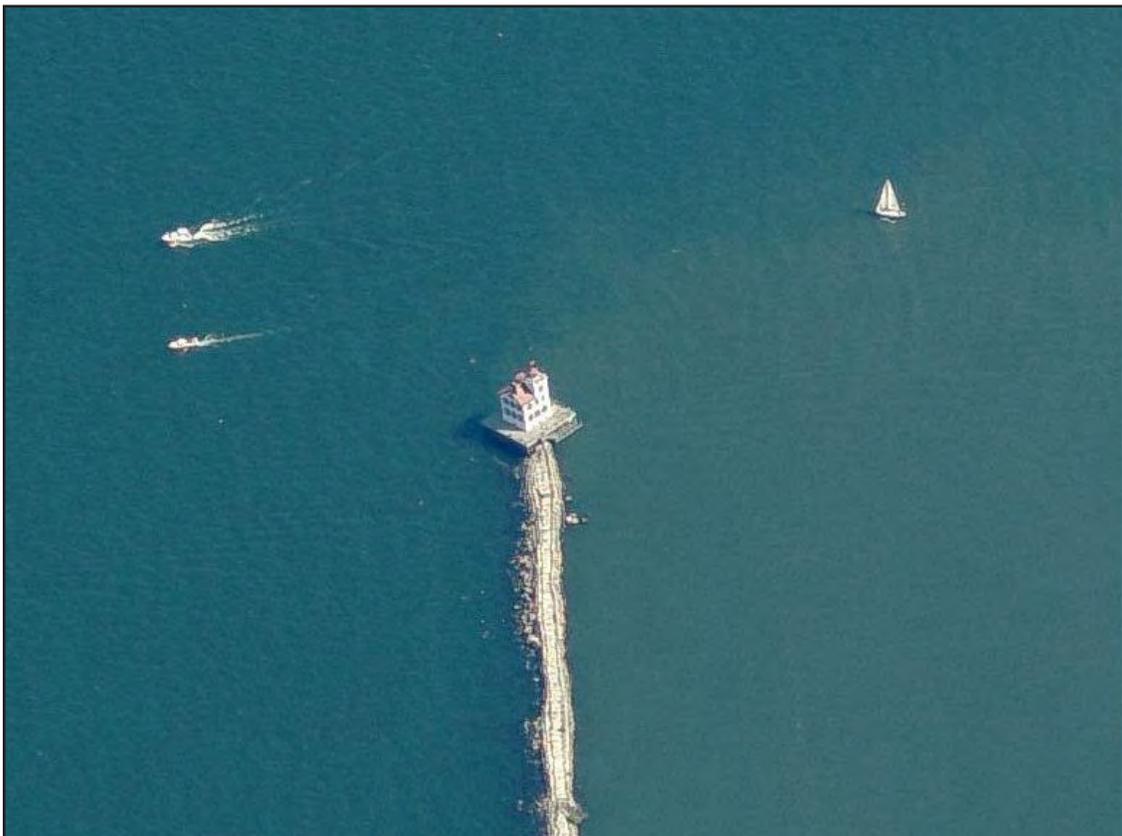
Lorain County Fairgrounds



Tappan Square - Oberlin



Lorain Lighthouse



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lorain County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moynell

President

Jeffrey R. Emery

Executive Director



Financial Section

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Community Mental Health Fund and the Lorain County Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2013

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
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, 2012. 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 Highlight

Key financial highlights for 2012 are:

- The General Fund balance decreased \$4,025,722 or 15.9%.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Lorain County as an entire operating entity. The basic financial statements are comprised of three components: The Government-wide Financial Statements, Fund Financial Statements and Notes to the Basic Financial Statements. The statements also provide additional information of specific financial conditions.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Position and Statement of Activities - The Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The Statement of Activities presents information indicating the County's net position change during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used in a private-sector business. This basis of accounting takes into consideration all of the current year's revenues and expenditures, regardless of when the cash is received or paid.

These two statements report the County's net position and the change in those assets. The change in net position informs the reader as to whether the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets should also be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

Governmental Activities – The reporting of services including public safety, social services programs, administration, and all departments, with the exception of our Lorain County Regional Airport, Sewer Fund and Transit System, are reported as Governmental Activities.

Business-Type Activities – The County charges user fees to recoup the cost of the operation of the Sewer System, County Transit and the Lorain County Regional Airport Authority as well as all capital expenses associated with the facilities.

Component Units – The County includes financial data of Murray Ridge Production Center, Inc. and the Lorain County Port Authority. These component units are described in Note 1 of the Notes to the Financial Statements. The component units are separate entities and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Government-wide Financial Statements can be found on pages 13-15 of this report.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into the following three categories: Governmental Funds, Proprietary Funds and Fiduciary Funds. Fund financial reports provide detailed information about those funds. Based on restriction on use of dollars in those funds, the County has established many funds that account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. Lorain County's major funds are: General Fund, Board of Developmental Disabilities (LCBDD), Children Services, Community Mental Health, Job and Family Services, Q Construction, Lorain County Regional Airport and Sewer System.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be helpful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the County's near-term financial decisions. Both the Governmental Funds Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds. Data from the other governmental 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. The governmental fund financial statements can be found on pages 16-22 of this report.

The County adopts an annual appropriated budget for all county funds under its jurisdiction. A budgetary comparison statement has been provided for the General Fund, Job & Family Service Fund, Children Services Fund, Community Mental Health and LCBDD Fund to demonstrate compliance with this budget.

Proprietary Funds – The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for the Lorain County Regional Airport, Sewer System and the Lorain County Transit System. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County used an Internal Service Fund to account for the medical self-insurance and a Workers' Compensation Reserve Fund to account for the cost of self-insurance for workers' compensation. The proprietary fund financial statements can be found on pages 28-34 of this statement.

Fiduciary Funds – Are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The Fiduciary Fund financial statement can be found on page 35 of this statement.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 40-76 of this report.

Supplemental Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that can be found on pages 77-218 of this report.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$264.2 million (\$235 million in governmental activities and \$29.2 million in business-type activities) as of December 31, 2012. The County's net position (12.5%) is in unrestricted net position and (47.3%) is in net investment in capital assets (i.e.; buildings, land, equipment and machinery, intangibles, infrastructure), less any related debt used to acquire those assets that are still outstanding. Lorain County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net position is included in the following Table 1.

TABLE 1
NET POSITION
(In Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Assets						
Current and Other Assets	\$208.5	\$212.8	\$ 7.7	\$ 4.5	\$216.2	\$217.3
Capital Assets, net	<u>131.4</u>	<u>134.4</u>	<u>30.2</u>	<u>30.4</u>	<u>161.6</u>	<u>164.8</u>
Total Assets	<u>\$339.9</u>	<u>\$347.2</u>	<u>\$37.9</u>	<u>\$34.9</u>	<u>\$377.8</u>	<u>\$382.1</u>
Liabilities						
Current and Other Liabilities	\$ 14.8	\$ 16.9	\$ 1.2	\$ 1.0	\$ 16.0	\$ 17.9
Deferred Revenue	44.6	46.3	-	-	44.6	46.3
Note Payable	-	5.4	-	-	-	5.4
Long-Term Liabilities due within one year	6.7	7.5	.3	.3	7.0	7.8
Long-Term Liabilities due in more than one year	<u>38.8</u>	<u>35.6</u>	<u>7.2</u>	<u>7.5</u>	<u>46.0</u>	<u>43.1</u>
Total Liabilities	<u>\$104.9</u>	<u>\$111.7</u>	<u>\$ 8.7</u>	<u>\$ 8.8</u>	<u>\$113.6</u>	<u>\$120.5</u>
Net Position						
Net Investment in Capital Assets	\$102.3	\$108.1	\$22.6	\$21.4	\$124.9	\$129.5
Restricted:						
Highways and Streets	2.6	2.2	-	-	2.6	2.2
Justice Center	.3	.3	-	-	.3	.3
Sewer Projects	-	-	-	-	-	-
Capital Improvements	.4	.5	-	-	.4	.5
Other Purposes	103.0	-	-	-	103.0	-
Unrestricted	<u>26.4</u>	<u>124.4</u>	<u>6.6</u>	<u>4.7</u>	<u>33.0</u>	<u>129.1</u>
Total Net Position	<u>\$235.0</u>	<u>\$235.5</u>	<u>\$29.2</u>	<u>\$26.1</u>	<u>\$264.2</u>	<u>\$261.6</u>

At December 31, 2012, Unrestricted assets (\$26.4 million) may be used to meet the County's ongoing obligations to citizens and creditors.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

Table 2 below, indicates the changes in net position for the year ended December 31, 2012 and 2011.

TABLE 2
CHANGES IN NET POSITION
(In Millions)

	<u>Governmental</u> <u>Activities</u>		<u>Business Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues						
Program Revenues:						
Charge for Services	\$40.7	\$ 42.0	\$2.5	\$5.3	\$ 43.2	\$ 47.3
Operating Grants and Contributions	67.9	72.3	4.2	-	72.1	72.3
Capital Grants and Contributions	7.3	7.2	.8	1.1	8.1	8.3
General Revenues:						
Taxes	70.6	69.6	-	-	70.6	69.6
Investment Income	1.3	1.7	-	-	1.3	1.7
Intergovernmental Revenue not Restricted to Specific Programs	11.5	15.2	-	-	11.5	15.2
Other	<u>2.2</u>	<u>2.0</u>	<u>-</u>	<u>-</u>	<u>2.2</u>	<u>2.0</u>
Total Revenues	<u>\$201.5</u>	<u>\$210.0</u>	<u>\$7.5</u>	<u>\$6.4</u>	<u>\$209.0</u>	<u>\$216.4</u>
Program Expenses						
General Government:						
Legislative and Executive	\$ 31.8	\$ 31.0	\$ -	\$ -	\$ 31.8	\$ 31.0
Judicial System	20.3	19.8	-	-	20.3	19.8
Public Safety	25.4	28.7	-	-	25.4	28.7
Public Works	16.3	14.7	-	-	16.3	14.7
Health	38.3	48.0	-	-	38.3	48.0
Human Services	65.8	64.5	-	-	65.8	64.5
Economic Development and Assist.	2.5	.4	-	-	2.5	.4
Interest and Fiscal Charges	1.5	1.4	-	-	1.5	1.4
Regional Airport	-	-	.7	.7	.7	.7
Sewer System	-	-	1.7	1.3	1.7	1.3
County Transit	<u>-</u>	<u>-</u>	<u>2.1</u>	<u>1.4</u>	<u>2.1</u>	<u>1.4</u>
Total Program Expenses	<u>\$201.9</u>	<u>\$208.5</u>	<u>\$4.5</u>	<u>\$3.4</u>	<u>\$206.4</u>	<u>\$211.9</u>
Increase(Decrease) in Net Position						
Before Transfers and Contributions	(4)	1.5	3.0	3.0	2.6	4.5
Transfers and Contributions	<u>(.1)</u>	<u>(.2)</u>	<u>.1</u>	<u>.2</u>	<u>-</u>	<u>-</u>
Change in Net Position	(.5)	1.3	3.1	3.2	2.6	4.5
Net Position – Beginning	<u>235.5</u>	<u>234.2</u>	<u>26.1</u>	<u>22.9</u>	<u>261.6</u>	<u>257.1</u>
Net Position – Ending	<u>\$235.0</u>	<u>\$235.5</u>	<u>\$29.2</u>	<u>\$26.1</u>	<u>\$264.2</u>	<u>\$261.6</u>

The overall Financial Position of the County changed slightly. There was a slight decrease in revenues and expenditures as in previous years with reduced spending throughout the County due to various budget constraints.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

Governmental Activities

Tax revenue accounts for \$70,639,044 of the \$201,519,869 total revenue for governmental activity, or 35.1% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$4,508,241 and the Lorain County Board of Developmental Disabilities receiving \$2,998,839.

The County's direct charges to users of governmental services made up \$40,678,901 or 20.2% of total governmental revenue. These charges are for fees for real estate transfers and conveyances, licenses, permits and other fees; and fines and forfeitures related to judicial activity.

Human Services accounts for \$65,801,886 of the \$201,894,955 total expenses for governmental activities, or 32.6% of total expenditures. The next largest program is Health, which equals \$38,297,554 or 19.0% of total governmental expenses.

Business-Type Activities

The net position for the business-type activities for the County increased by \$3,094,323 or 11.8% during the year 2012. Major revenue sources were Charges for Services of \$2,483,602 and Operating Grants of \$4,136,675.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to demonstrate and ensure compliance with finance related legal requirements.

Governmental Funds – The focus of the County's governmental funds is to provide information on near term outflows, inflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned or unrestricted may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

Overall program revenue decreased \$5.6 million from the prior year. The most significant change of \$8 million is the operating grants and contributions for health services comprised of reductions in funding for Community Mental Health of \$6.6 million and Alcohol and Drug Addiction Services of \$1.8 million. This is offset by an increase of \$4.6 million for Job and Family Services; \$1.2 million for Public Safety including new COPS funding and \$1.2 million in judicial operating grants and contributions for Domestic Relations IVD program.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$109,414,291, an increase of \$2,901,364 in comparison with the prior year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the General Funds unassigned balance was \$10,873,354, while the total fund balance decreased to \$21,263,298. As a measure of the General Funds liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 24.6% of total General Fund expenditures, while total fund balance represents 48.1% of that same amount.

The fund balance of the County's General Fund decreased by approximately \$4,025,722 or 15.9%. Fund balance decreased as investment income dropped due to a decline in interest rates and the decline in government subsidies. Also, legislative expenses increased for salaries and wages and \$4.5 million was transferred out to fund Jail Facility Operations for public safety.

The other major governmental funds of the County are Job and Family Services, Children Services, Community Mental Health, Lorain County Board of Development Disabilities (LCBDD), and Q Construction.

The fund balance of the Job and Family Services decreased by approximately \$65,364. This slight decrease in providing human services was a result of only spending 0.5% over their revenue stream for the 2012 year.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

The fund balance for Children Services Board decreased by \$836,480 or 10.8%. The decrease is due to a reduction in governmental subsidies of \$1.5 million with an offset of a decline in expenditures of \$1 million.

The fund balance for the Community Mental Health Board increased \$2,239,679. The increase is due to decreased health services expended due to reduction of intergovernmental revenues received to fund the health services to the public.

The fund balance for the Lorain County Board of Developmental Disabilities experienced a net increase of \$1,801,678 which is a \$2.2 million decline from the prior year due to decreases in government subsidies and increases in contract services expenditures for programs.

The Q Construction fund balance increased by \$5,945,672 due to increased intergovernmental revenues and sale of bonds.

Enterprise Funds - The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Sewer fund totaled \$4,571,990 and the increase in net position of the Sewer Fund was \$489,742 for the year. The County Transit Fund unrestricted net position totaled \$1,626,134 at year end and net position increased \$2,205,607 during the year. The County Regional Airport unrestricted net position totaled \$407,045 at year end and net position increased \$398,974 during the year. The largest change in revenue of the County Transit was an increase in operating grants of \$4.1 million.

General Fund Budgetary Highlights

The Board of County Commissioners adopts an annual appropriation (budget) resolution in December of the previous year for all county funds except the General Fund. A temporary General Fund budget is adopted in December and a permanent budget is finalized by March 31. In addition to the County General Fund, one-hundred-eight (108) active funds representing various governmental, proprietary and fiduciary activities are included in the annual appropriation process.

The fiscal dynamics of the County General Fund may be summarized as follows for 2011 and 2012:

	2011	2012	Increase/(Decrease)
Fund Balance at Beginning of Year	\$9,785,683	\$13,046,214	\$3,260,531
Revenues	45,463,153	44,944,971	(518,182)
Expenditures	43,334,268	44,769,696	1,435,428
Advances/Transfers In/(Out)	1,131,646	(3,955,089)	(5,086,735)
Fund Balance at End Of Year	\$13,046,214	\$ 9,266,400	\$(3,779,814)

The ending year County General Fund balance decreased \$3,779,814 or 29.0% as compared to Year 2011. This decrease is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues decreased by \$518,182 (1.1%) represented primarily by decreases in intergovernmental collections and interest receipts. Expenditures increased by \$1,435,428 (3.3%) represented by primarily an increase in Legislative & Executive area. Finally, advances/transfers Out increased by \$5,086,735 represented by the General Fund subsidizing the Lorain County Jail \$4,500,000.

The recording daily, weekly and monthly general fund revenues and expenditures as compared to the original budget necessitate updates toward a final annual budget. In terms of revenues, not only are daily reviews of specific line item revenue accounts examined closely and independently by both the County Auditor's office and the Commissioners' Budget Department, but also, extensive quarterly reviews for all line item revenue accounts are undertaken on a coordinated and joint effort basis by these departments. Monthly general fund financial reports are prepared which analyze monthly and year-to-date comparisons of revenues, expenditures and cash balances.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

The difference between the General Fund's final expenditure budget and actual expenditures were primarily:

- \$4,077,346 in the Legislative/Executive and Judicial areas which include approximately \$1,200,000 saved in personnel costs by careful evaluation of staffing needs, approximately \$200,000 saved by controlling purchases of supplies and materials and approximately \$600,000 contract services and utility costs being lower than expected. Operating departments also were very frugal with their expenditures and returned more monies at the end of the year.

The County General Fund is organized and structured on the basis of forty-eight (48) Departments and Cost Centers – each with its own set of budgeted line item accounts. For continued growth restraint of County General Fund Expenditures, Commissioners made the following adjustments to the 2012 General Fund Budget:

- 1) Department Salaries and Wages and their associated line item accounts were increased slightly from 2011 level reduced allocation for the majority of the General Fund departments, this increase is primarily due to increased cost for hospitalization.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at the 2011 level as required by the Ohio Revised Code.
- 3) Funding allocations to outside agencies remained the same as 2011 levels.
- 4) Supplies and Equipment line item accounts were maintained at the 2011 level.
- 5) Travel and Staff Training line item accounts remained frozen at the 2011 level.
- 6) Discretionary departmental line item accounts were maintained at the 2011 level.

In terms of total General Fund Expenditures, the diversity of services offered to the public, the following major components are illustrated:

	Service Component	2011 Actual Expenditures	% Of Total 2011 Expenses	2012 Actual Expenditures	% Of Total 2012 Expenses	\$ Increase/ (Decrease)	% Increase/ (Decrease)
1.	Legislative/Executive	\$21,284,962	49.1%	\$23,583,223	52.7%	\$2,298,261	10.8%
2.	Judicial	13,445,122	31.0%	13,147,055	29.4%	(298,067)	(2.2%)
3.	Public Safety	6,265,400	14.5%	5,725,965	12.8%	(539,435)	(8.6%)
4.	Capital Outlay	95,370	0.2%	18,800	0.0%	(76,570)	(80.3%)
5.	Human Services	2,023,687	4.7%	2,234,105	5.0%	210,418	10.4%
6.	Inter-Governmental	161,400	0.4%	1,998	0.0%	(159,402)	(98.8%)
7.	Public Works	55,388	0.1%	55,548	0.1%	160	0.3%
8.	Health	2,939	0.0%	3,002	0.0%	63	2.1%
	Total Expenditures	\$43,334,268	100.0%	\$44,769,696	100.0%	\$1,435,428	3.3%

Legislative/Executive and Judicial components are responsible for approximately four-fifths (82.1%) of all General Fund Expenditures in 2012, a \$2,000,194 (5.8%) increase as compared to Year 2011 due to depleted funding generated from 0.5% Sales Tax for Criminal Justice activities. These two service components contain the majority of all personnel who receive salaries and benefits from the County General Fund. Employee salary and fringe benefits are responsible for the majority of the increase in expenditures.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

Capital Assets

Table 3 below presents the net book value of the county's capital assets for governmental and business-type activities for 2012, compared to 2011.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 5,400,550	\$ 5,342,942	\$ 4,531,484	\$ 4,531,484	\$ 9,932,034	\$ 9,874,426
Construction in Progress	1,287,873	469,236	471,031	2,377,666	1,758,904	2,846,902
Buildings, Structures and Improvements	85,087,148	86,675,793	7,556,952	7,965,116	92,644,100	94,640,909
Vehicles	2,266,820	2,475,610	1,173,071	1,317,714	3,439,891	3,793,324
Machinery and Equipment	2,742,548	2,792,358	33,142	20,223	2,775,690	2,812,581
Furniture and Fixtures	34,581	11,919	-	-	34,581	11,919
Intangible Assets	1,540,073	1,599,181	-	-	1,540,073	1,599,181
Infrastructure	33,009,787	35,034,064	-	-	33,009,787	35,034,064
Sewer Plants	-	-	3,688,921	3,772,378	3,688,921	3,772,378
Sewer Lines	-	-	12,170,228	9,987,132	12,170,228	9,987,132
Water Lines	-	-	414,615	434,095	414,615	434,095
Totals	\$131,369,380	\$134,401,103	\$30,039,444	\$30,405,808	\$161,408,824	\$164,806,911

Ongoing projects are the rehabilitation of highways, bridges and culverts of \$1.1 million spent in 2012 and the completion of the sanitary sewer rehabilitation in the business-type activities with an aggregate cost of \$2,527,314.

Additional information of the County's capital assets can be found in Note 8.

Debt Administration

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

Moody's Investors Services had assigned an "Aa3" bond rating for Year 2012 for the County and Fitch's had assigned an "AA" rating to the County for Year 2012 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.

Year 2012 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$27,205,000. Excluding the County's 2010 Refunding Bond of \$13,730,000 for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$13,475,000 at year-end 2012 as compared with year-end 2011 of \$14,765,000 a decrease of \$1,290,000. Lorain County's outstanding short-term G.O. Notes obligation was paid off in 2012.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2012
Unaudited

General Obligation Bonds

Human Service Building & Juvenile Facilities	\$ 2,165,000
Engineer's Office	1,427,000
Board of Elections	1,188,000
Energy Conservation	1,615,000
Sewer System	7,080,000
	<u>13,475,000</u>
Justice Center	13,730,000
Total	<u>\$27,205,000</u>

In addition to general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA and OPWC loans and Special Assessment bonds and notes to finance Sanitary Sewer and Waterline Projects. Current debt levels are modest and are reimbursable by way of sewer assessments and tap-in fees. Future activity to construct sewer and water lines is expected to increase as the result of new home development and light commercial/retail expansion in the County.

Additional information concerning the County's debt can be found in Note 16 to the basic financial statements.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County is currently 7.8%, which is a decrease from the rate of 8.1% a year ago. The state average unemployment rate was 7.2% and the national average was 8.1%.
- Inflationary trends in the region compare favorably; unfavorably to national indices.

During the current fiscal year, unassigned fund balance in the general fund decreased from \$15,180,966 to \$10,873,354. The County prepared a 2013 balanced budget for the General Fund without an increase in taxes, fees or charges for services.

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
Elyria, Ohio 44035

Lorain County, Ohio
Statement of Net Position
December 31, 2012

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Cash and Cash Equivalents	\$ 104,901,881	\$ 3,179,469	\$ 108,081,350	\$ 751,848
Cash with Fiscal and Escrow	388,325	-	388,325	-
Cash in Segregated Accounts	1,190,695	-	1,190,695	-
Investments	5,280,000	-	5,280,000	1,076,153
Receivables, Net of Allowances	92,578,106	7,353,706	99,931,812	1,475,652
Internal Balances	2,829,667	(2,829,667)	-	-
Due from Component Units	391,221	-	391,221	-
Inventory	937,368	1,614	938,982	-
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Financing Fees	-	147,403	147,403	-
Bond Fund Program Reserves	-	-	-	2,525,233
Capital Assets not being Depreciated	6,688,423	5,002,515	11,690,938	-
Capital Assets, net of Depreciation	124,680,957	25,036,929	149,717,886	1,794,664
Total Assets	<u>339,866,643</u>	<u>37,891,969</u>	<u>377,758,612</u>	<u>7,624,550</u>
Liabilities:				
Accounts Payable	8,954,937	340,952	9,295,889	270,513
Claims Payable	2,341,374	-	2,341,374	-
Intergovernmental Payable	3,261,810	840,143	4,101,953	428,625
Accrued Interest	111,984	12,637	124,621	-
Deferred Revenue	44,644,163	-	44,644,163	-
Noncurrent Liabilities:				
Due within One Year	6,718,227	297,164	7,015,391	1,200,000
Due in more than One Year	38,829,881	7,168,004	45,997,885	-
Total Liabilities	<u>104,862,376</u>	<u>8,658,900</u>	<u>113,521,276</u>	<u>1,899,138</u>
Net Position:				
Net Investment in Capital Assets	102,255,536	22,627,900	124,883,436	1,794,664
Restricted:				
Highways & Streets	2,598,454	-	2,598,454	-
Justice Center	277,762	-	277,762	-
Sewer Projects	12,075	-	12,075	-
Bond Fund Program Reserves	-	-	-	2,525,233
Capital Improvements	385,781	-	385,781	-
Other Purposes	103,035,495	-	103,035,495	-
Unrestricted	26,439,164	6,605,169	33,044,333	1,405,515
Total Net Position	<u>\$ 235,004,267</u>	<u>\$ 29,233,069</u>	<u>\$ 264,237,336</u>	<u>\$ 5,725,412</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, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 31,765,473	\$ 23,701,217	\$ 723,136	\$ 6,623,743
Judicial	20,293,911	3,857,389	2,056,464	-
Public Safety	25,379,907	2,523,568	4,048,968	-
Public Works	16,268,488	362,811	7,244,100	730,293
Health	38,297,554	8,040,400	15,714,840	-
Human Services	65,801,886	2,193,516	36,431,661	-
Economic Development and Assistance	2,551,169	-	1,636,472	-
Interest on Long-Term Debt	1,536,567	-	-	-
Total Government Activities	<u>201,894,955</u>	<u>40,678,901</u>	<u>67,855,641</u>	<u>7,354,036</u>
Business-Type Activities:				
Lorain County Regional Airport	657,095	216,845	-	782,583
Sewer	1,728,987	2,124,426	-	36,384
County Transit	2,123,399	142,331	4,136,675	-
Total Business-Type Activities	<u>4,509,481</u>	<u>2,483,602</u>	<u>4,136,675</u>	<u>818,967</u>
Total Primary Government	<u>206,404,436</u>	<u>43,162,503</u>	<u>71,992,316</u>	<u>8,173,003</u>
Component Units:				
Lorain County Port Authority	282,311	257,378	25,000	-
Murray Ridge Production Center, Inc.	1,799,567	1,786,650	-	-
Total Component Units	<u>\$ 2,081,878</u>	<u>\$ 2,044,028</u>	<u>\$ 25,000</u>	<u>\$ -</u>

General Revenues:
Property Taxes
Sales Tax
Intergovernmental Revenue
not Restricted to Specific Programs
Investment Income
Other Income
Transfers
Total General Revenues
Changes in Net Position
Net Position - Beginning
Net Position - Ending

The Notes to the Basic Financial Statements are an integral part of this statement.

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Primary Government Business-type Activities	Total	Component Units
\$ (717,377)	\$ -	\$ (717,377)	\$ -
(14,380,058)	-	(14,380,058)	-
(18,807,371)	-	(18,807,371)	-
(7,931,284)	-	(7,931,284)	-
(14,542,314)	-	(14,542,314)	-
(27,176,709)	-	(27,176,709)	-
(914,697)	-	(914,697)	-
(1,536,567)	-	(1,536,567)	-
<u>(86,006,377)</u>	<u>-</u>	<u>(86,006,377)</u>	<u>-</u>
-	342,333	342,333	-
-	431,823	431,823	-
-	2,155,607	2,155,607	-
-	2,929,763	2,929,763	-
<u>(86,006,377)</u>	<u>2,929,763</u>	<u>(83,076,614)</u>	<u>-</u>
-	-	-	67
-	-	-	(12,917)
-	-	-	<u>(12,850)</u>
46,009,360	-	46,009,360	-
24,629,684	-	24,629,684	-
11,510,109	-	11,510,109	-
1,278,699	-	1,278,699	33,755
2,203,439	64,560	2,267,999	30,907
(100,000)	100,000	-	-
<u>85,531,291</u>	<u>164,560</u>	<u>85,695,851</u>	<u>64,662</u>
(475,086)	3,094,323	2,619,237	51,812
<u>235,479,353</u>	<u>26,138,746</u>	<u>261,618,099</u>	<u>5,673,600</u>
<u>\$ 235,004,267</u>	<u>\$ 29,233,069</u>	<u>\$ 264,237,336</u>	<u>\$ 5,725,412</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 2,839,843	\$ 580,762	\$ 5,548,362	\$ 14,423,845
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Investments	5,280,000	-	-	-
Receivables	13,089,561	10,584,985	12,755,363	10,353,705
Notes Receivable	-	-	-	-
Due from Other Funds	1,258,114	212,728	3,712	7,425
Due from Component Units	391,221	-	-	-
Advances to Other Funds	9,696,693	-	-	-
Materials and Supplies Inventory	209,485	16,326	6,735	3,084
Total Assets	<u>\$ 32,764,917</u>	<u>\$ 11,394,801</u>	<u>\$ 18,314,172</u>	<u>\$ 24,788,059</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,631,054	\$ 382,399	\$ 535,406	\$ 815,045
Contracts Payable	112,501	164,770	-	-
Intergovernmental Payable	945,694	261,477	286,343	33,462
Deferred Revenue	8,772,942	7,287,940	10,533,990	9,548,232
Due to Other Funds	39,428	1,280	39,842	3,712
Advances from Other Funds	-	-	-	-
Total Liabilities	<u>11,501,619</u>	<u>8,097,866</u>	<u>11,395,581</u>	<u>10,400,451</u>
Fund Balances:				
Nonspendable	9,906,178	16,326	6,735	3,084
Restricted	-	3,280,609	6,911,856	14,384,524
Committed	-	-	-	-
Assigned	483,766	-	-	-
Unassigned	10,873,354	-	-	-
Total Fund Balances	<u>21,263,298</u>	<u>3,296,935</u>	<u>6,918,591</u>	<u>14,387,608</u>
Total Liabilities and Fund Balances	<u>\$ 32,764,917</u>	<u>\$ 11,394,801</u>	<u>\$ 18,314,172</u>	<u>\$ 24,788,059</u>

The Notes to the Basic Financial Statements are an integral part of this statement

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 18,415,437	\$ 100,461	\$ 46,897,766	\$ 88,806,476
-	-	388,325	388,325
-	-	1,190,695	1,190,695
-	-	-	5,280,000
18,542,140	2,348,003	22,765,292	90,439,049
-	-	850,961	850,961
-	-	84,007	1,565,986
-	-	-	391,221
-	-	-	9,696,693
220,884	-	480,854	937,368
<u>\$ 37,178,461</u>	<u>\$ 2,448,464</u>	<u>\$ 72,657,900</u>	<u>\$ 199,546,774</u>

\$ 668,101	\$ -	\$ 2,604,235	\$ 6,636,240
73,019	178,750	1,306,342	1,835,382
539,905	-	1,193,228	3,260,109
16,149,959	1,646,125	16,032,008	69,971,196
11,421	-	1,422,195	1,517,878
-	5,931,799	979,879	6,911,678
<u>17,442,405</u>	<u>7,756,674</u>	<u>23,537,887</u>	<u>90,132,483</u>

220,884	-	1,331,815	11,485,022
19,515,172	-	44,915,876	89,008,037
-	-	2,905,972	2,905,972
-	-	-	483,766
-	(5,308,210)	(33,650)	5,531,494
<u>19,736,056</u>	<u>(5,308,210)</u>	<u>49,120,013</u>	<u>109,414,291</u>
<u>\$ 37,178,461</u>	<u>\$ 2,448,464</u>	<u>\$ 72,657,900</u>	<u>\$ 199,546,774</u>

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Lorain County, Ohio
 Reconciliation of Total Governmental Funds Balances
 to Net Position of Governmental Activities
 December 31, 2012

Total governmental funds balances	\$ 109,414,291
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	131,269,936
Accrued interest is not due in current period and therefore is not reported in the funds.	(111,984)
Long term liabilities, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(16,434,264)
Deferrals from prior period already recorded in the net position are now due and recorded in the fund balances	25,327,033
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(29,113,844)
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	<u>14,653,099</u>
Net position of governmental activities	<u>\$ 235,004,267</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 Balances
Governmental Funds
For the Year Ended December 31, 2012

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Property Taxes	\$ 7,220,679	\$ -	\$ 8,143,838	\$ 9,381,713
Sales Tax	16,423,560	-	-	-
Charges for Services	3,719,409	-	-	-
Licenses, Permits and Fees	7,983,023	-	-	-
Fines and Forfeitures	973,116	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	6,323,067	14,184,716	7,171,088	11,380,172
Interest Income	1,258,100	-	-	-
Miscellaneous Revenue	878,455	120,300	30,500	64,631
Total Revenues	<u>44,779,409</u>	<u>14,305,016</u>	<u>15,345,426</u>	<u>20,826,516</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	22,966,903	-	-	-
Judicial	13,100,494	-	-	-
Public Safety	5,666,630	-	-	-
Public Works	55,551	-	-	-
Health	3,002	-	-	18,586,823
Human Services	2,267,217	14,374,198	16,180,556	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	115,010	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	18,800	-	-	-
Total Expenditures	<u>44,193,607</u>	<u>14,374,198</u>	<u>16,180,556</u>	<u>18,586,823</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>585,802</u>	<u>(69,182)</u>	<u>(835,130)</u>	<u>2,239,693</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	40,778	-	-	-
Transfers Out	(4,648,745)	-	-	-
Sale of Bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>(4,607,967)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,022,165)	(69,182)	(835,130)	2,239,693
Fund Balances at Beginning of Year	25,289,020	3,362,299	7,755,071	12,147,929
Increase (Decrease) in Reserve for Inventory	<u>(3,557)</u>	<u>3,818</u>	<u>(1,350)</u>	<u>(14)</u>
Fund Balances at End of Year	<u>\$ 21,263,298</u>	<u>\$ 3,296,935</u>	<u>\$ 6,918,591</u>	<u>\$ 14,387,608</u>

The Notes to the Basic Financial Statements are an integral part of this statement

<u>LCBDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 15,877,937	\$ -	\$ 5,385,193	\$ 46,009,360
-	-	8,206,124	24,629,684
840,298	-	12,972,468	17,532,175
-	-	5,565,444	13,548,467
-	-	945,082	1,918,198
-	-	590,850	590,850
11,015,562	6,728,333	33,933,628	90,736,566
-	-	20,599	1,278,699
41,240	554,834	1,539,196	3,229,156
<u>27,775,037</u>	<u>7,283,167</u>	<u>69,158,584</u>	<u>199,473,155</u>
-	-	6,710,093	29,676,996
-	-	3,273,175	16,373,669
-	-	20,707,769	26,374,399
-	-	7,938,455	7,994,006
-	-	20,796,105	39,385,930
25,995,369	-	9,948,489	68,765,829
-	-	2,565,388	2,565,388
-	-	-	115,010
-	-	2,444,396	2,444,396
-	-	1,526,555	1,526,555
-	6,436,710	45,163	6,500,673
<u>25,995,369</u>	<u>6,436,710</u>	<u>75,955,588</u>	<u>201,722,851</u>
<u>1,779,668</u>	<u>846,457</u>	<u>(6,797,004)</u>	<u>(2,249,696)</u>
-	-	4,548,745	4,589,523
-	-	(40,778)	(4,689,523)
-	5,099,215	180,785	5,280,000
-	<u>5,099,215</u>	<u>4,688,752</u>	<u>5,180,000</u>
1,779,668	5,945,672	(2,108,252)	2,930,304
17,934,378	(11,253,882)	51,278,112	106,512,927
22,010	-	(49,847)	(28,940)
<u>\$ 19,736,056</u>	<u>\$ (5,308,210)</u>	<u>\$ 49,120,013</u>	<u>\$ 109,414,291</u>

Lorain County, Ohio
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2012

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balance - total government funds	\$ 2,930,304
Deferrals from prior period already recorded in the net position are now due and recorded in revenue.	25,327,033
Deferrals recorded in the governmental funds for the year have previously been reported in net position and must be removed.	(25,017,961)
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 and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period. (See note 2)	(2,756,998)
Expenses for accrued items, including interest, sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(16,546,247)
Expenses for prior period items, including sick leave, vacation, personal time, and compensated absences are now due in the current period and therefore are recorded in the fund balances and not in the Statement of Activities.	16,910,699
Expenses incurred as a result of asset disposition in the current period	(274,725)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(3,159,311)
Expenses related to changes in inventory not included with governmental activities	(28,940)
Net revenue of certain activities of internal service and Workers' Compensation Reserve funds is reported with governmental activities	<u>2,141,060</u>
Change in net position of governmental activities	<u>\$ (475,086)</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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,973,228	\$ 7,220,679	\$ 7,220,679	\$ -	\$ 7,220,679	\$ -
Sales Tax	14,800,000	16,398,590	16,398,590	-	16,398,590	-
Charges for Services	3,746,677	3,686,373	3,686,373	-	3,686,373	-
Licenses, Permits and Fees	7,224,999	7,973,235	8,004,835	-	8,004,835	31,600
Fines and Forfeitures	983,309	953,167	960,705	-	960,705	7,538
Intergovernmental	4,542,186	6,578,713	6,578,713	-	6,578,713	-
Interest	1,225,594	1,230,105	1,230,109	-	1,230,109	4
Other	1,121,465	864,967	864,967	-	864,967	-
Total Revenues	41,617,458	44,905,829	44,944,971	-	44,944,971	39,142
Expenditures						
Current:						
General Government:						
Legislative and Executive	22,649,726	27,187,232	23,583,223	647,339	24,230,562	2,956,670
Judicial	8,980,326	13,620,392	13,147,055	122,072	13,269,127	351,265
Public Safety	3,471,260	5,933,412	5,725,965	87,909	5,813,874	119,538
Public Works	28,606	55,747	55,548	-	55,548	199
Health	4,971	4,971	3,002	-	3,002	1,969
Human Services	2,567,137	2,733,343	2,234,105	53,532	2,287,637	445,706
Capital Outlay	241,052	85,601	18,800	-	14,750	52,051
Intergovernmental	3,718	3,718	1,998	1,402	3,400	318
Total Expenditures	37,946,796	49,624,416	44,769,696	927,004	45,696,700	3,927,716
Excess(Deficiency) of Revenues Over(Under) Expenditures	3,670,662	(4,718,587)	175,275	(927,004)	(751,729)	3,966,858
Other Financing Sources (Uses)						
Advances - In	350,000	1,511,378	1,511,378	-	1,511,378	-
Advances - Out	(143,000)	(858,500)	(858,500)	-	(858,500)	-
Operating Transfers - In	36,246	40,778	40,778	-	40,778	-
Operating Transfers - Out	(16,245,444)	(6,687,945)	(4,648,745)	-	(4,648,745)	2,039,200
Total Other Financing Sources (Uses)	(16,002,198)	(5,994,289)	(3,955,089)	-	(3,955,089)	2,039,200
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(12,331,536)	(10,712,876)	(3,779,814)	\$ (927,004)	\$ (4,706,818)	\$ 6,006,058
Fund Balance at Beginning of Year	13,046,214	13,046,214	13,046,214			
Fund Balance at End of Year	\$ 714,678	\$ 2,333,338	\$ 9,266,400			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 16,701,537	\$ 12,762,013	\$ 12,762,013	\$ -	\$ 12,762,013	\$ -
Other	405,000	135,055	135,055	-	135,055	-
Total Revenues	<u>17,106,537</u>	<u>12,897,068</u>	<u>12,897,068</u>	<u>-</u>	<u>12,897,068</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,562,804	6,849,798	6,849,794	-	6,849,794	4
Fringe Benefits	3,617,954	3,463,741	3,463,734	-	3,463,734	7
Supplies and Materials	299,200	259,361	256,980	2,380	259,360	1
Equipment	183,218	94,833	80,579	14,252	94,831	2
Contractual Services	3,983,606	3,551,942	3,215,526	336,411	3,551,937	5
Capital Outlay	-	790	790	-	790	-
Fees	450,000	52,928	48,857	4,071	52,928	-
Other	110,800	383,390	383,388	-	383,388	2
Total Expenditures	<u>16,207,582</u>	<u>14,656,783</u>	<u>14,299,648</u>	<u>357,114</u>	<u>14,656,762</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	898,955	(1,759,715)	(1,402,580)	<u>\$ (357,114)</u>	<u>\$ (1,759,694)</u>	<u>\$ 21</u>
Fund Balance at Beginning of Year	<u>1,983,342</u>	<u>1,983,342</u>	<u>1,983,342</u>			
Fund Balance at End of Year	<u>\$ 2,882,297</u>	<u>\$ 223,627</u>	<u>\$ 580,762</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)
Children Services
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 7,846,961	\$ 8,143,838	\$ 8,143,838	\$ -	\$ 8,143,838	\$ -
Intergovernmental	7,160,787	7,608,844	7,608,844	-	7,608,844	-
Other	54,048	24,545	24,545	-	24,545	-
Total Revenues	15,061,796	15,777,227	15,777,227	-	15,777,227	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,213,123	7,501,987	7,451,864	-	7,451,864	50,123
Fringe Benefits	2,703,538	2,939,747	2,868,894	-	2,868,894	70,853
Supplies and Materials	124,786	91,910	90,010	1,142	91,152	758
Equipment	50,161	80,251	79,833	-	79,833	418
Contractual Services	4,320,078	4,603,651	4,542,166	53,126	4,595,292	8,359
Fees	649,764	483,374	483,374	-	483,374	-
Other	777,325	480,724	467,632	311	467,943	12,781
Total Expenditures	15,838,775	16,181,644	15,983,773	54,579	16,038,352	143,292
(Deficiency) of Revenues (Under) Expenditures	(776,979)	(404,417)	(206,546)	<u>\$ (54,579)</u>	<u>\$ (261,125)</u>	<u>\$ 143,292</u>
Fund Balance at Beginning of Year	5,692,840	5,692,840	5,692,840			
Fund Balance at End of Year	<u>\$ 4,915,861</u>	<u>\$ 5,288,423</u>	<u>\$ 5,486,294</u>			

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 9,052,812	\$ 9,381,713	\$ 9,381,713	\$ -	\$ 9,381,713	\$ -
Intergovernmental	12,789,198	12,361,096	12,361,096	-	12,361,096	-
Other	80,000	60,941	60,941	-	60,941	-
Total Revenues	<u>21,922,010</u>	<u>21,803,750</u>	<u>21,803,750</u>	<u>-</u>	<u>21,803,750</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	798,330	781,913	772,163	-	772,163	9,750
Fringe Benefits	310,354	319,754	292,208	-	292,208	27,546
Supplies and Materials	77,200	66,200	25,090	-	25,090	41,110
Equipment	32,500	50,500	22,681	-	22,681	27,819
Contractual Services	23,793,408	24,094,048	18,728,904	1,976,458	20,705,362	3,388,686
Capital Outlay	20,000	230,000	204,091	-	204,091	25,909
Other	473,612	500,112	313,382	6,039	319,421	180,691
Total Expenditures	<u>25,505,404</u>	<u>26,042,527</u>	<u>20,358,519</u>	<u>1,982,497</u>	<u>22,341,016</u>	<u>3,701,511</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,583,394)	(4,238,777)	1,445,231	<u>\$ (1,982,497)</u>	<u>\$ (537,266)</u>	<u>\$ 3,701,511</u>
Fund Balance at Beginning of Year	<u>12,978,614</u>	<u>12,978,614</u>	<u>12,978,614</u>			
Fund Balance at End of Year	<u>\$ 9,395,220</u>	<u>\$ 8,739,837</u>	<u>\$ 14,423,845</u>			

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 15,319,943	\$ 15,877,937	\$ 15,877,937	\$ -	\$ 15,877,937	\$ -
Charges for Services	896,035	947,074	947,074	-	947,074	-
Intergovernmental	10,826,180	11,770,291	11,770,291	-	11,770,291	-
Other	1,015,805	39,650	39,650	-	39,650	-
Total Revenues	28,057,963	28,634,952	28,634,952	-	28,634,952	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	13,354,230	13,378,830	13,134,472	-	13,134,472	244,358
Fringe Benefits	7,443,561	5,816,163	5,474,664	-	5,474,664	341,499
Supplies and Materials	283,323	498,439	307,867	20,499	328,366	170,073
Equipment	206,249	540,536	359,326	6,351	365,677	174,859
Contractual Services	6,907,684	4,456,784	3,701,920	403,704	4,105,624	351,160
Capital Outlay	41,584	299,200	218,081	53,812	271,893	27,307
Other	2,133,241	5,676,518	3,200,050	10,528	3,210,578	2,465,940
Total Expenditures	30,369,872	30,666,470	26,396,380	494,894	26,891,274	3,775,196
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,311,909)	(2,031,518)	2,238,572	(494,894)	1,743,678	3,775,196
Other Financing (Uses)						
Operating Transfers - Out	(3,500,000)	(3,500,000)	-	-	-	3,500,000
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(5,811,909)	(5,531,518)	2,238,572	\$ (494,894)	\$ 1,743,678	\$ 7,275,196
Fund Balance at Beginning of Year	16,176,865	16,176,865	16,176,865			
Fund Balance at End of Year	\$ 10,364,956	\$ 10,645,347	\$ 18,415,437			

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Net Position
Proprietary Funds
As of December 31, 2012

	Enterprise Fund				Internal Service Funds
	Major		NonMajor		
	Lorain County Regional Airport	Sewer System	County Transit	Totals	
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 184,298	\$ 2,952,459	\$ 42,712	\$ 3,179,469	\$ 16,095,405
Receivables, Net of Allowance	316,076	4,396,518	2,641,112	7,353,706	1,288,096
Due from Other Funds	-	2,721	735	3,456	-
Inventory	-	1,614	-	1,614	-
Total Current Assets	500,374	7,353,312	2,684,559	10,538,245	17,383,501
Noncurrent Assets:					
Capital Assets, Net of Depreciation:					
Land	4,479,800	51,684	-	4,531,484	-
Construction In Progress	471,031	-	-	471,031	-
Vehicles	242,018	14,866	916,187	1,173,071	-
Buildings, Structures & Improvements	7,082,495	-	474,457	7,556,952	-
Machinery & Equipment	4,242	-	28,900	33,142	-
Sewer Plant	-	3,688,921	-	3,688,921	-
Sewer Lines	-	12,170,228	-	12,170,228	-
Water Lines	-	414,615	-	414,615	-
Bond Financing Fees (net of amortization of \$11,865)	-	147,403	-	147,403	-
Total Noncurrent Assets	12,279,586	16,487,717	1,419,544	30,186,847	-
Total Assets	\$ 12,779,960	\$ 23,841,029	\$ 4,104,103	\$ 40,725,092	\$ 17,383,501
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 4,527	\$ 30,618	\$ 2,819	\$ 37,964	\$ 383,871
Contracts Payable	1,211	61,560	240,217	302,988	-
Compensated Absences	-	11,913	4,024	15,937	-
Claims and Judgments Payable	-	-	-	-	2,341,374
Due to Other Funds	-	4,108	44,000	48,108	3,456
Intergovernment Payable	-	836,138	4,005	840,143	1,701
Accrued Interest	-	12,637	-	12,637	-
OWDA Loan - Current	-	117,004	-	117,004	-
OPWC Loan - Current	-	9,223	-	9,223	-
General Obligation Bonds	-	155,000	-	155,000	-
Total Current Liabilities	5,738	1,238,201	295,065	1,539,004	2,730,402
Noncurrent Liabilities:					
Matured Compensated Absences	-	24,327	13,360	37,687	-
OWDA Loan	-	89,576	-	89,576	-
OPWC Loan	-	115,741	-	115,741	-
Advances From Other Funds	87,591	1,947,424	750,000	2,785,015	-
General Obligation Bonds	-	6,925,000	-	6,925,000	-
Total Noncurrent Liabilities	87,591	9,102,068	763,360	9,953,019	-
Total Liabilities	93,329	10,340,269	1,058,425	11,492,023	2,730,402
NET POSITION					
Invested in Capital Assets, Net of Related Debt	12,279,586	8,928,770	1,419,544	22,627,900	-
Unrestricted	407,045	4,571,990	1,626,134	6,605,169	14,653,099
Total Net Position	12,686,631	13,500,760	3,045,678	29,233,069	14,653,099
Total Liabilities and Net Position	\$ 12,779,960	\$ 23,841,029	\$ 4,104,103	\$ 40,725,092	\$ 17,383,501

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, 2012

Enterprise Fund					
	Major		NonMajor		
	Lorain County Regional Airport	Sewer System	County Transit	Totals	Internal Service Funds
Operating Revenues:					
Charges for Services	\$ 216,845	\$ 2,124,426	\$ 142,331	\$ 2,483,602	\$ 25,288,980
Operating Grants and Contributions	-	-	4,136,675	4,136,675	-
Other	6,641	57,919	-	64,560	24,856
Total Operating Revenues	223,486	2,182,345	4,279,006	6,684,837	25,313,836
Operating Expenses:					
Contract Services	234,017	391,422	1,878,664	2,504,103	527,241
Public Works	-	2,687	-	2,687	-
Personal Services	-	268,860	45,517	314,377	45,555
Fringe Benefits	-	110,910	27,637	138,547	12,749
Depreciation	405,655	448,507	154,012	1,008,174	-
Claims Expense	-	-	-	-	22,587,231
Amortization of Bond Financing Fees	-	5,476	-	5,476	-
Supplies and Materials	10,169	35,092	4,898	50,159	-
Miscellaneous	7,254	104,565	12,671	124,490	-
Total Operating Expenses	657,095	1,367,519	2,123,399	4,148,013	23,172,776
Operating Income/(Loss)	(433,609)	814,826	2,155,607	2,536,824	2,141,060
Non-operating Income (Expenses):					
Interest and Fiscal Charges	-	(361,468)	-	(361,468)	-
Total Non-operating Income (Expenses)	-	(361,468)	-	(361,468)	-
Income Before Operating Transfers and Capital Grants and Contributions	(433,609)	453,358	2,155,607	2,175,356	2,141,060
Transfers-In	50,000	-	50,000	100,000	-
Capital Grants and Contributions	782,583	36,384	-	818,967	-
Change in Net Position	398,974	489,742	2,205,607	3,094,323	2,141,060
Net Position at Beginning of Year	12,287,657	13,011,018	840,071	26,138,746	12,512,039
Net Position at End of Year	\$ 12,686,631	\$ 13,500,760	\$ 3,045,678	\$ 29,233,069	\$ 14,653,099

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, 2012

	Enterprise Fund				Internal Service Funds
	Major		NonMajor		
	Lorain County Regional Airport	Sewer System	County Transit	Total	
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 211,346	\$ 2,089,909	\$ 141,631	\$ 2,442,886	\$ 25,887,281
Cash Paid to Suppliers	(257,238)	(603,288)	(1,754,754)	(2,615,280)	(1,041,204)
Cash Paid for Claims	-	-	-	-	(22,495,003)
Cash Paid to Employees	-	(405,425)	(70,562)	(475,987)	(129,607)
Other Receipts	-	68,425	-	68,425	24,856
Net Cash Provided (Used) by Operating Activities	(45,892)	1,149,621	(1,683,685)	(579,956)	2,246,323
Cash Flows from Noncapital Financing Activities:					
Advances In	-	-	200,000	200,000	-
Advances Out	-	-	(156,000)	(156,000)	-
Transfers In	50,000	-	50,000	100,000	-
Operating Grants and Contributions	-	-	1,527,056	1,527,056	-
Net Cash Provided by Noncapital Financing Activities	50,000	-	1,621,056	1,671,056	-
Cash Flows from Capital and Related Financing Activities:					
Capital contributions after nonoperating revenues and expenses	483,208	170,779	-	653,987	-
Capital Outlay	(471,031)	(170,779)	-	(641,810)	-
Principal Payments - OWDA Loans	-	(198,392)	-	(198,392)	-
Principal Payments - OPWC Loans	-	(9,223)	-	(9,223)	-
Principal Payments - Bonds	-	(145,000)	-	(145,000)	-
Interest Paid	-	(363,026)	-	(363,026)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	12,177	(715,641)	-	(703,464)	-
Net Increase (Decrease) in Cash	16,285	433,980	(62,629)	387,636	2,246,323
Cash and Cash Equivalents, January 1, 2012	168,013	2,518,479	105,341	2,791,833	13,849,082
Cash and Cash Equivalents, December 31, 2012	<u>\$ 184,298</u>	<u>\$ 2,952,459</u>	<u>\$ 42,712</u>	<u>\$ 3,179,469</u>	<u>\$ 16,095,405</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended December 31, 2012

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

	<u>Enterprise Fund</u>				<u>Internal Service Funds</u>
	<u>Major</u>		<u>NonMajor</u>		
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Total</u>	
Operating Income (Loss)	\$ (433,609)	\$ 814,826	\$ 2,155,607	2,536,824	\$ 2,141,060
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Cash Flows Reported in Other Categories:					
Depreciation Expense	405,655	448,507	154,012	1,008,174	-
Amortization Expense	-	5,476	-	5,476	-
Operating Grants and Contributions	-	-	(1,527,056)	(1,527,056)	-
(Increase) Decrease in Operating Assets:					
Accounts Receivable	(6,641)	4,216	(2,455)	(4,880)	224,136
Intergovernment Receivable	-	(34,675)	(2,609,619)	(2,644,294)	292,343
Due from Other Funds	-	2,687	2,387	5,074	-
Inventory	-	2,451	-	2,451	-
Increase (Decrease) in Operating Liabilities:					
Accounts Payable	(592)	10,090	(52,378)	(42,880)	(498,370)
Contracts Payable	38	(95,425)	240,217	144,830	-
Claims Payable	-	-	-	-	92,228
Sick Leave, Vacation Payable	-	(22,242)	2,042	(20,200)	-
Due to Other Funds	(5,244)	1,041	-	(4,203)	(6,775)
Intergovernment Payable	-	12,669	(46,442)	(33,773)	1,701
Deferred Revenue	(5,499)	-	-	(5,499)	-
Total Adjustments	<u>387,717</u>	<u>334,795</u>	<u>(3,839,292)</u>	<u>(3,116,780)</u>	<u>105,263</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (45,892)</u>	<u>\$ 1,149,621</u>	<u>\$ (1,683,685)</u>	<u>\$ (579,956)</u>	<u>\$ 2,246,323</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2012

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 12,947,732	\$ 3,147,673	\$ 16,095,405
Receivables, Net of Allowance	77,295	1,210,801	1,288,096
Total Current Assets	<u>13,025,027</u>	<u>4,358,474</u>	<u>17,383,501</u>
Total Assets	<u>\$ 13,025,027</u>	<u>\$ 4,358,474</u>	<u>\$ 17,383,501</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 380,443	\$ 3,428	\$ 383,871
Claims and Judgments Payable	2,341,374	-	2,341,374
Due to Other Funds	3,456	-	3,456
Intergovernment Payable	792	909	1,701
Total Current Liabilities	<u>2,726,065</u>	<u>4,337</u>	<u>2,730,402</u>
Total Liabilities	<u>2,726,065</u>	<u>4,337</u>	<u>2,730,402</u>
NET POSITION			
Unrestricted	<u>10,298,962</u>	<u>4,354,137</u>	<u>14,653,099</u>
Total Net Position	<u>10,298,962</u>	<u>4,354,137</u>	<u>14,653,099</u>
Total Liabilities and Net Position	<u>\$ 13,025,027</u>	<u>\$ 4,358,474</u>	<u>\$ 17,383,501</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Combining Statement of Revenues,
Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 23,986,622	\$ 1,302,358	\$ 25,288,980
Other	788	24,068	24,856
Total Operating Revenues	<u>23,987,410</u>	<u>1,326,426</u>	<u>25,313,836</u>
Operating Expenses:			
Contract Services	486,416	40,825	527,241
Personal Services	-	45,555	45,555
Fringe Benefits	-	12,749	12,749
Claims Expense	22,330,828	256,403	22,587,231
Total Operating Expenses	<u>22,817,244</u>	<u>355,532</u>	<u>23,172,776</u>
Operating Income	<u>1,170,166</u>	<u>970,894</u>	<u>2,141,060</u>
 Change in Net Position	 1,170,166	 970,894	 2,141,060
Net Position at Beginning of Year	<u>9,128,796</u>	<u>3,383,243</u>	<u>12,512,039</u>
Net Position at End of Year	<u>\$ 10,298,962</u>	<u>\$ 4,354,137</u>	<u>\$ 14,653,099</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 24,292,580	\$ 1,594,701	\$ 25,887,281
Cash Paid to Suppliers	(1,001,921)	(39,283)	(1,041,204)
Cash Paid for Claims	(22,238,600)	(256,403)	(22,495,003)
Cash Paid to Employees	(74,098)	(55,509)	(129,607)
Other Receipts	788	24,068	24,856
Net Cash Provided by Operating Activities	<u>978,749</u>	<u>1,267,574</u>	<u>2,246,323</u>
Net Increase in Cash	978,749	1,267,574	2,246,323
Cash and Cash Equivalents, January 1, 2012	<u>11,968,983</u>	<u>1,880,099</u>	<u>13,849,082</u>
Cash and Cash Equivalents, December 31, 2012	<u>\$ 12,947,732</u>	<u>\$ 3,147,673</u>	<u>\$ 16,095,405</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	<u>Internal Service Fund</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income	\$ 1,170,166	\$ 970,894	\$ 2,141,060
(Increase) Decrease in Operating Assets:			
Accounts Receivable	224,136	-	224,136
Intergovernment Receivable	-	292,343	292,343
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	(501,798)	3,428	(498,370)
Claims Payable	92,228	-	92,228
Due to Other Funds	(6,775)	-	(6,775)
Intergovernment Payable	792	909	1,701
Total Adjustments	<u>(191,417)</u>	<u>296,680</u>	<u>105,263</u>
Net Cash Provided by Operating Activities	<u>\$ 978,749</u>	<u>\$ 1,267,574</u>	<u>\$ 2,246,323</u>

The Notes to the Basic Financial Statements are an integral part of this statement

Lorain County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2012

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 26,395,686
Cash and Cash Equivalents in Segregated Accounts	4,389,793
Receivables:	
Property and Other Taxes	344,854,499
Special Assessments	26,388,485
Intergovernmental	20,577,803
Total Assets	\$ 422,606,266
 Liabilities:	
Local Government Taxes Payable	\$ 11,230,282
Intergovernmental Payable	354,184,187
Undistributed Monies	57,191,797
Total Liabilities	\$ 422,606,266

The Notes to the Basic Financial Statements are an integral part of this statement.

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Lorain County, Ohio
Combining Statement of Net Position
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2012
Murray Ridge Production Center, Inc. - June 30, 2012

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
Assets:			
Current Assets:			
Cash and Equivalents	\$ 586,695	\$ 165,153	\$ 751,848
Investments	-	1,076,153	1,076,153
Receivables, Net of Allowances	1,209,265	266,387	1,475,652
Deposits	-	1,000	1,000
Total Current Assets	<u>1,795,960</u>	<u>1,508,693</u>	<u>3,304,653</u>
Non-Current Assets			
Restricted Bond Fund Program Reserves	<u>2,525,233</u>	-	<u>2,525,233</u>
Total Non-Current Assets	<u>2,525,233</u>	<u>-</u>	<u>2,525,233</u>
Capital Assets, Net of Depreciation			
Buildings	1,466,184	-	1,466,184
Building and Improvements	299,980	-	299,980
Machinery and Equipment	-	28,500	28,500
Total Capital Assets	<u>1,766,164</u>	<u>28,500</u>	<u>1,794,664</u>
Total Assets	<u>\$ 6,087,357</u>	<u>\$ 1,537,193</u>	<u>\$ 7,624,550</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 115,107	\$ 135,186	\$ 250,293
Bond Anticipation Note	1,200,000	-	1,200,000
Unamortized Premium on Note	20,220	-	20,220
Intergovernmental Payable	428,625	-	428,625
Total Current Liabilities	<u>1,763,952</u>	<u>135,186</u>	<u>1,899,138</u>
Net Position:			
Invested in capital assets, net	1,766,164	28,500	1,794,664
Restricted	2,525,233	-	2,525,233
Unrestricted	<u>32,008</u>	<u>1,373,507</u>	<u>1,405,515</u>
Total Net Position	<u>\$ 4,323,405</u>	<u>\$ 1,402,007</u>	<u>\$ 5,725,412</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

Lorain County, Ohio
Statement of Activities
Discretely Presented Component Units
Lorain County Port Authority - For the Year Ended December 31, 2012
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2012

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Grants and Contributions
Lorain County Port Authority			
Economic Development	\$ 282,311	\$ 257,378	\$ 25,000
Murray Ridge Production Center, Inc.			
Production	1,799,567	1,786,650	-
Total Component Units	\$ 2,081,878	\$ 2,044,028	\$ 25,000

General Revenues:
Other Income
Investment Income
Total General Revenue
Changes in Net Position
Net Position - Beginning
Net Position - Ending

The Notes to the Basic Financial Statements are an integral part of this statement.

**Net (Expense) Revenue and
Changes on Net Position**

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
\$ 67	\$ -	\$ 67
-	(12,917)	(12,917)
<u>\$ 67</u>	<u>\$ (12,917)</u>	<u>\$ (12,850)</u>
33,755	-	33,755
6,785	24,122	30,907
<u>40,540</u>	<u>24,122</u>	<u>64,662</u>
40,607	11,205	51,812
4,282,798	1,390,802	5,673,600
<u>\$ 4,323,405</u>	<u>\$ 1,402,007</u>	<u>\$ 5,725,412</u>

NOTE 1 - REPORTING ENTITY

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, five 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 consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lorain County, this includes the Children's Services Board, the Lorain County Board of Developmental Disabilities (LCBDD), the Board of Mental Health, the Job and Family Services Department, 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 organizations; 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 units column on the financial statements identifies the financial data of the following component units: Murray Ridge Production Center, Inc. and Lorain County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

Murray Ridge Production Center, Inc. (Workshop). The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Developmental Disabilities, provides sheltered employment for developmentally disabled adults in Lorain County. The Lorain County Board of Developmental Disabilities provides the Workshop with staff salaries, transportation, 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 Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port 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. As of December 31, 2012, the Authority has a liability to the County in the amount of \$391,221 for past and current operating loans. 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 is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

General Health District. The five member Board of Health which oversees the operation of the Health 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.

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

Local Emergency Planning Commission. The Local Emergency Planning Commission is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires its own staff, and operates autonomously from the County. The activity of the Local Emergency Planning Commission is reported to the Emergency Response Commission.

Lorain County Family and Children First Council. The Lorain County Family and Children First Council was created by Ohio Revised Code and is governed by a multi-member board. The purpose of the Council 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 community based correctional facility 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 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 more significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and 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 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 program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose 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 liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund. The 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 a resolution of the County and/or the general laws of Ohio.

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

Children Services. The fund accounts for federal and state welfare subsidies and a countywide property tax levy. Major expenditures are for support and placement of children.

Community Mental Health. The fund accounts for the operation of providing mental health services and facilities for the citizens of Lorain County. Revenue sources are a countywide property tax levy, federal and state grants, and subsidies from the Ohio Department of Mental Health.

Lorain County Board of Development Disabilities Fund (LCBDD). The fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a countywide property tax levy, federal and state grants, and subsidies from the Ohio Department of Education and the Ohio Department of Developmental Disabilities.

Q Construction. The fund accounts for monies used for acquisition and construction of various 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 following are the County's major enterprise funds:

Sanitary Sewer Fund. The sewer 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 Fund. The 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 monies received for the activities of the medical self-insurance program and the worker's compensation reserve program.

Fiduciary Funds

Agency Funds. These funds account for assets held by the County as an agent for other governments, other funds and individuals and did not involve measurement of results from operations. These assets include property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included in 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 current liabilities 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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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, the enterprise funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. The Statement of Changes in Revenues, Expenses, and Changes in 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 enterprise activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise funds use the accrual basis of accounting and fiduciary funds use the economic resources measurement focus and agency funds have no measurement focus. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2012, but were levied to finance 2013 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

On the accrual basis, 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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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 funds) for "centralized" expenses, which may include an administrative overhead component. These charges are included in the direct expenses of the respective fund.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The Law Enforcement Trust Fund and Law Library Resources Fund are included in with the Nonmajor Special Revenue section without a budget. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation 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 established a limit on the amount the County Commissioners may appropriate. The Appropriation 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 County Commissioners at the fund personal services level except for the General Fund, which is at the fund personal services department level.

The Certificate of Estimated Resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2012.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budget basis and the GAAP basis are:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accruals (GAAP)
- (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).

The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (non-GAAP Budgetary Basis). The difference between the accrual and cash basis statements was not significant. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

F. Equity in Pooled Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 2012, investments were limited to certificates of deposit, overnight repurchase agreements, PNC Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Student Loan Marketing Association (SLMA), federal securities, municipal bond, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2012 totaled \$1,258,100 which includes \$1,158,918 assigned from other County funds.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to administer the community development block grant revolving loans. The balance in this account is presented on the balance sheet as "cash and cash equivalents with fiscal agents" and represents deposits. The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "cash and cash equivalents."

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

G. Inventory

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

H. Interfund Balances

Activity between funds that represents unpaid interfund services at the end of the fiscal year and lending/borrowing arrangements outstanding are referred to as "due to/from other funds" or "advances to/from other funds." Interfund receivables and payables within governmental activities and within business-type activities have been eliminated in the governmental-wide statement of net position, any residual outstanding between the governmental activities and business-type activities, are reported as "internal balances."

I. Capital Assets and Depreciation

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

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

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

Description	Years
Buildings and Building Improvements	50
Machinery and Equipment	7 – 25
Vehicles	15 – 20
Infrastructure	10 – 50
Sewerlines	40 – 90
Intangibles	20

J. Compensated Absences

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 method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate 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 expected to be paid using current expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Accrued and Long-Term Liabilities

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 the enterprise funds are reported on the enterprise 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, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans are recognized as a liability on the fund financial statements when due.

L. Fund Balance

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

The County reports the following classifications:

Nonspendable Fund Balance- Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form-such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact-such as a trust that must be retained in perpetuity.

Restricted Fund Balance- Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Restrictions are placed on fund balances when legally enforceable legislation establishes the County's right to assess, levy, or charge fees to be used for a specific purpose. Legal enforceability means that the County can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance- Committed fund balances are amounts that can only be used for specific purposes imposed by formal action (e.g., resolution) of the County Commissioners. Committed amounts cannot be used for any other purpose unless the County Commissioners remove those constraints by taking the same type of action (e.g., resolution). Committed fund balances include non-liquidated encumbrances at year end that are carried forward to the next fiscal year. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Commissioners. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Lorain County, Ohio
Notes to Basic Financial Statements
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Assigned Fund Balance- Assigned fund balances are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Director of Finance or (b) an appointed body (e.g., a budget or finance committee) or official to which the County Commissioners have delegated the authority to assign, modify, or rescind amounts to be used for specific purposes.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Appropriated Assigned Fund Balance is an appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Unassigned Fund Balance- Unassigned fund balance is the residual classification for the General Fund. This classification represents General 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.

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

M. Net Position

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

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

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

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

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

N. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services and operating grants and contributions for the sewer, transit and airport service. 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.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

O. Interfund Transactions

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

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

P. Estimates

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

Q. Entity-Wide Reconciliations

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2012:

Reconciliation of Net Position:	
Long-Term Liabilities:	
General Obligation Bonds	\$ 11,675,000
Special Assessment Bonds	2,840,000
Justice Center Bonds	13,730,000
OWDA Loan	286,398
OPWC Loan	582,446
Total Long-Term Liability Adjustment	<u>\$29,113,844</u>

Reconciliation of Changes in Net Position:	
Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$ 2,568,713
Depreciation-Entity-Wide	(5,325,711)
Excess Capital Outlay	<u>\$(2,756,998)</u>
Internal Service and Workers' Compensation Reserve:	
Change in Net Position-Government-Wide	\$2,134,285
Additional Entity-Wide Income	6,775
Internal Service and Workers' Compensation Reserve	<u>\$2,141,060</u>
Change in Net Position, Entity-Wide	<u>\$2,141,060</u>

R. Changes in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34", GASB Statement No. 62, "Codification of Accounting

Lorain County, Ohio
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For the Year Ended December 31, 2012

and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements”, GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”, GASB Statement No. 64, “Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53”, and GASB Statement No. 66, “Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62”.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurement by employers that participate in agent multiple-employer other post benefit (OPEB) plans (that is, agent employers). The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 61 improves financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, *The Financial Reporting Entity*, and the related financial reporting requirements of Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 62 incorporates into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board (FASB) Statements and Interpretations
2. Accounting Principles Board Opinion
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure.

The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Concepts Statement 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The implementation of this Statement has resulted in renaming net assets to net position within the consolidated balance sheets.

GASB Statement No. 64 enhances comparability and improves financial reporting by clarifying the circumstances in which hedge accounting should continue when a swap counterparty, or a swap counterparty’s credit support provider, is replaced. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 66 improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncement, Statements No.54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The implementation of this statement did not result in any change in the County’s financial statements.

NOTE 3 – DEFICIT IN FUND BALANCES

The following funds had a deficit in net assets at December 31, 2012:

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

	<u>Deficit</u>
Special Revenue Funds:	
Bascule Bridge	\$ (60,244)
Workforce Investment Act	(19,324)
Q Construction	(5,308,210)

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

NOTE 4 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

1. Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as 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.
2. Inactive deposits are public deposits that the County has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.
3. Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook 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, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the institution.

Interim monies are permitted to be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. 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;
6. The State Treasurer's investment pool (STAR Ohio); and

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time.

The County may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the County.

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.

Deposits – Custodial credit risk 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, \$37,235,528 of the County's bank balance of \$41,222,229 was exposed to custodial credit risk because it was uninsured and uncollateralized. 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 FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments- As of December 31, 2012, the County had the following investments and maturities:

	Fair Value	Investment Maturity (in years)		
		Less than One Year	1 – 5	More than 5
STAR Ohio	\$ 7,667,919	\$ 7,667,919	\$ -	\$ -
FHLMC	15,560,895	-	15,560,895	-
FNMA	35,331,120	2,512,360	32,818,760	-
FHLB	10,531,195	2,516,395	8,014,800	-
FFCB	32,329,525	3,255,265	29,074,260	-
US Treasury Note	750,173	-	750,173	-
Money Market Funds	368,744	368,744	-	-
Municipal Bond	5,280,000	-	-	5,280,000
Total Investments	\$107,819,571	\$16,320,683	\$86,218,888	\$5,280,000

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. According to the County's policy, investments made by the Treasurer must mature within five years from the date of purchase with an average weighted maturity not to exceed two years.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

per \$1,000 of assessed value. The assessed values upon which the 2012 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$6,417,192,790
Public Utilities Personal Property	227,164,330
Total	<u>\$6,644,357,120</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 agency funds of the County.

Accrued property taxes receivable represents delinquent taxes outstanding and real, and public utility taxes, which were measurable as of December 31, 2012.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a 0.5% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% sales tax for the construction, operation and maintenance of a jail facility. Collection started in July of 1995. This activity is presented in the jail facility operation special revenue fund and the jail facility construction capital projects fund. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days to draw the warrant payable to the County.

Proceeds of the 0.5% tax are credited to the general fund and the 0.25% are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2012, sales tax revenue amounted to \$24,629,684.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 7 - RECEIVABLES

Receivables as of year end for the government's individual major funds and nonmajor, internal service, sewer system and county transit funds in the aggregate are deemed collectible in full and are as follows:

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>	<u>LCBDD</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Internal Service Funds</u>	<u>Lorain County Regional Airport</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>
Receivables:											
Interest	\$ 180,290	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,559,940	-	8,095,892	9,359,208	16,004,253	-	-	-	-	-	3,842,213
Sales Tax	2,651,711	-	-	-	-	-	-	-	-	-	1,325,015
Accounts	328,184	-	7,040	5,863	39,606	56,359	4,572	77,295	16,701	-	2,104,442
Special Assessment	-	-	-	-	-	4,340,159	-	-	-	-	2,086,193
Intergovernmental	743,012	10,584,985	4,652,431	988,634	2,498,281	-	2,636,540	1,210,801	299,375	2,348,003	13,407,429
Local Government	<u>1,626,424</u>	-	-	-	-	-	-	-	-	-	-
Net Total Receivables	<u>\$13,089,561</u>	<u>\$10,584,985</u>	<u>\$12,755,363</u>	<u>\$10,353,705</u>	<u>\$18,542,140</u>	<u>\$4,396,518</u>	<u>\$2,641,112</u>	<u>\$1,288,096</u>	<u>\$316,076</u>	<u>\$2,348,003</u>	<u>\$22,765,292</u>

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 8 – CAPITAL ASSETS

Construction In Progress: The County has active construction projects as of December 31, 2012, of more than \$1.42 million for road, bridge and sewer and improvement projects.

Capital asset activity for the County for the year ended December 31, 2012, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 799,132
Judicial	1,023,966
Public Safety	835,609
Public Works	2,161,030
Health	120,718
Human Services	385,256
Total Depreciation Expense –Governmental Activities	<u>\$5,325,711</u>
Business-Type Activities:	
Buildings, Structures and Improvements	\$408,164
Vehicles	144,643
Machinery & Equipment	8,212
Sewer Plants	83,457
Sewer Lines	344,218
Water Lines	19,480
Total Depreciation Expense –Business-Type Activities	<u>\$1,008,174</u>

Activity for the Component Units for the years ended December 31, 2012 and June 30, 2012 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets Being Depreciated:			
Buildings	\$1,592,000	\$ -	\$1,592,000
Building & Improvements	295,111	18,671	313,782
Machinery & Equipment	234,651	30,000	264,651
Total Capital Assets, Being Depreciated	<u>2,121,762</u>	<u>48,671</u>	<u>2,170,433</u>
Less Accumulated Depreciation:			
Buildings	93,979	31,837	125,816
Building & Improvements	7,870	5,932	13,802
Machinery & Equipment	230,610	5,541	236,151
Total Accumulated Depreciation	<u>332,459</u>	<u>43,310</u>	<u>375,769</u>
Total Component Units Capital Assets, Net	<u>\$1,789,303</u>	<u>\$ 5,361</u>	<u>\$1,794,664</u>

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

Activity for the Governmental Activities for the year ended December 31, 2012 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 5,342,942	\$ 57,608	\$ -	\$5,400,550
Construction In Progress	469,236	1,159,137	340,500	1,287,873
Total Capital Assets, Not Being Depreciated	<u>5,812,178</u>	<u>1,216,745</u>	<u>340,500</u>	<u>6,688,423</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	117,918,179	975,968	195,852	118,698,295
Vehicles	6,125,239	174,051	168,140	6,131,150
Machinery & Equipment	6,912,322	465,004	44,710	7,332,616
Furniture & Fixtures	130,040	24,600	-	154,640
Intangible Assets	2,250,069	52,845	-	2,302,914
Infrastructure	92,823,584	-	-	92,823,584
Total Capital Assets, Being Depreciated	<u>226,159,433</u>	<u>1,692,468</u>	<u>408,702</u>	<u>227,443,199</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	31,242,386	2,444,164	75,403	33,611,147
Vehicles	3,649,629	242,687	27,986	3,864,330
Machinery & Equipment	4,119,964	500,692	30,588	4,590,068
Furniture & Fixtures	118,121	1,938	-	120,059
Intangible Assets	650,888	111,953	-	762,841
Infrastructure	57,789,520	2,024,277	-	59,813,797
Total Accumulated Depreciation	<u>97,570,508</u>	<u>5,325,711</u>	<u>133,977</u>	<u>102,762,242</u>
Total Capital Assets, Being Depreciated, Net	<u>128,588,925</u>	<u>(3,633,243)</u>	<u>274,725</u>	<u>124,680,957</u>
Governmental Activities Capital Assets, Net	<u>\$134,401,103</u>	<u>\$(2,416,498)</u>	<u>\$615,225</u>	<u>\$131,369,380</u>

Activity for the Business-Type Activities for the year ended December 31, 2012 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,531,484	\$ -	\$ -	\$4,531,484
Construction in Progress	2,377,666	471,031	2,377,666	471,031
Total Capital Assets, Not Being Depreciated	<u>6,909,150</u>	<u>471,031</u>	<u>2,377,666</u>	<u>5,002,515</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	-	-	10,000,842
Vehicles	2,044,235	-	-	2,044,235
Machinery & Equipment	49,259	21,131	-	70,390
Sewer Plants	4,172,860	-	-	4,172,860
Sewer Lines	14,740,196	2,527,314	-	17,267,510
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	<u>32,870,192</u>	<u>2,548,445</u>	<u>-</u>	<u>35,418,637</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	2,035,726	408,164	-	2,443,890
Vehicles	726,521	144,643	-	871,164
Machinery & Equipment	29,036	8,212	-	37,248
Sewer Plants	400,482	83,457	-	483,939
Sewer Lines	4,753,064	344,218	-	5,097,282
Water Lines	1,428,705	19,480	-	1,448,185
Total Accumulated Depreciation	<u>9,373,534</u>	<u>1,008,174</u>	<u>-</u>	<u>10,381,708</u>
Total Capital Assets, Being Depreciated, Net	<u>23,496,658</u>	<u>1,540,271</u>	<u>-</u>	<u>25,036,929</u>
Business-Type Activities Capital Assets, Net	<u>\$30,405,808</u>	<u>\$ 2,011,302</u>	<u>\$2,377,666</u>	<u>\$30,039,444</u>

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For the Year Ended December 31, 2012

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.

The County entered into contracts with CORSA (see Note 10) for various insurance, which includes the following types of insurance, amount of coverage and the amount of deductible:

Type of Coverage	Coverage	Deductible
Law Professional	\$ 1,000,000	\$5,000
Automobile Fleet Liability	1,000,000	5,000
Fire	350,663,479	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	1,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	Replacement Cost	5,000
Miscellaneous Equipment	Actual Cash Value	5,000
Contractors' Equipment	Actual Cash Value	5,000
Umbrella Liability	5,000,000	-

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 Worker's 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 \$250,000 for each individual claim. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,341,374 reported in the fund at December 31, 2012, 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 2010, 2011 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2010	\$2,356,570	\$20,216,964	\$20,346,044	\$2,227,490
2011	2,227,490	21,792,083	21,770,427	2,249,146
2012	2,249,146	22,330,828	22,238,600	2,341,374

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of fifty-five counties 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. This coverage includes 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 2012 was \$908,024.

NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS

A. Lorain County Cluster

Lorain County Cluster provides services to multi-need youth in Lorain County. Members of the Cluster include Lorain County School Systems, Lorain County Board of Developmental Disabilities, Lorain County Mental Health Board, Lorain County Children Services, Lorain County Addiction and Recovery Services Board, Lorain County Health District, and Ohio Department of Youth Services. The operation of the Cluster is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from services provided by each of the participants.

B. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (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 controlled by 37 members including the three County Commissioners. 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 2012 the County contributed \$50,971.

NOTE 12 - RELATED ORGANIZATIONS

A. Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2012.

B. Lorain County Community College

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2012.

C. Community Based Correctional Facility

The Community Based Correctional Facility Board is composed of four common pleas court judges from Lorain County and two common pleas court judges from neighboring Medina County. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Community Based Correctional Facility Board did not receive any funding from the County during 2012.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (OPERS)

Lorain County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

For the year ended December 31, 2012, the members of all three plans were required to contribute 10.0% of their annual covered salaries. The County's contribution rate for pension benefits for 2012 was 14.0% for employees other than law enforcement. For public safety and law enforcement employees, the employee contribution is 11.5% and 12.1%, respectively. The law enforcement employer contribution rate is 18.1%. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.0% and 12.6%, respectively. The Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions to OPERS for the years ended December 31, 2012, 2011 and 2010 were \$12,026,971, \$12,361,130, and \$12,818,887 respectively. The full amount has been contributed for 2011 and 2010. 88.8% has been contributed for 2012 with the remainder being reported as a liability.

B. State Teacher's Retirement System (STRS)

Lorain County participates in the State Teacher's Retirement System of Ohio (STRS), a cost sharing, multiple-employer public employee retirement system. STRS is a statewide plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan

DB Plan Benefits-Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the

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“money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional 0.10% is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 31 years will be calculated at 2.5% instead of 2.2%. Members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit amounts. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

DC Plan Benefits- Benefits are established under Chapter 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The remaining 3.5% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

Combined Plan Benefits- Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1.0% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

A retiree of STRS or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3.0% of the original base amount for defined benefit plan participants.

The Defined Benefit and Combined Plans offer access to health coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A Defined Benefit or Combined Plan member with five or more years’ credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement age may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members’ beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10.0% for members and 14.0% for employers. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2012 were 10.0% of covered payroll for members and 14.0% for employers. The Lorain County’s contribution to STRS for the years ended December 31, 2012, 2011 and 2010 and were \$210,647, \$226,532, and \$239,376 respectively. The full amount has been contributed for 2012, 2011 and 2010.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio’s 2012 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, or by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

NOTE 14 - POSTEMPLOYMENT BENEFITS**A. Ohio Public Employees Retirement System (OPERS)**

In addition to the pension benefits described in Note 13, OPERS maintains a cost sharing multiple employer defined benefit post employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. In order to qualify for post retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend the OPEB Plan is provided in Chapter 145 of the Ohio Revised Code. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety with separate employee contribution rates and benefits. The 2012 employer contribution rate was 14.0% of covered payroll and 4.0% during calendar year 2012 was used to fund health care for the Traditional Plan for the year. The employer portion of health care for the combined plan was 6.05% during the calendar year 2012. For law enforcement employees, the employer contribution rate was 18.1%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local employer units and 18.1% of covered payroll for law enforcement and public safety employer units. Active members do not make contributions to the OPEB Plan. Effective January 1, 2013 the portion of employer contributions allocated to healthcare was lowered to 1.0% for both plans, as recommended by the OPERS actuary. The County's contributions to OPERS which were used to fund post employment benefits for the year ended December 31, 2012, 2011 and 2010 and were \$3,234,171, \$3,490,996 and \$4,642,495 respectively of which \$452,807, \$469,358 and \$578,404 for employees not engaged in law enforcement and \$42,762, \$37,945 and \$29,852 for law enforcement employees, was allocated to the health care plan. The full amount has been contributed for 2011 and 2010. 88.8% has been contributed for 2012 with the remainder being reported as a liability.

OPERS' Post Employment Health Care Plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0% of the employer contributions toward the health care fund after the end of the transition period.

B. State Teacher's Retirement System (STRS)

State Teachers Retirement System of Ohio (STRS OHIO) provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code (R.C), the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14.0% of covered payroll.

The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal years ended June 30, 2012, 2011 and 2010, the Board allocated employer contributions equal to 1.0% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$14,397, \$16,181 and \$16,898 during the years 2012, 2011 and 2010.

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The balance in the Health Care Stabilization Fund was \$3.1 billion on June 30, 2012. For the fiscal year ended June 30, 2012 net health care costs paid by STRS Ohio were \$291,981,000. There were 143,256 eligible benefit recipients.

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.

Compensated absences are reported in governmental funds only if they have matured.

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

For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using expendable available financial resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The non-current portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences of \$53,624 is reported as a fund liability.

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing and the County intends to refinance the notes until such bonds are issued. Notes outstanding at December 31, 2012 follows:

	<u>Balance 1/1/12</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/12</u>
Governmental Activities				
2011-1.50% Highway Improvements Note Due 3/16/12	\$5,065,000	\$ -	\$(5,065,000)	\$ -
2011-2.75% Salt Storage Facility Note Due 3/16/12	300,000	-	(300,000)	-
2012-1.50% Various Purpose Note Due 6/14/12	-	5,205,000	(5,205,000)	-
Total Short-Term Notes	<u>\$5,365,000</u>	<u>\$5,205,000</u>	<u>\$(10,570,000)</u>	<u>\$ -</u>

Lorain County, Ohio
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B. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2012 were as follows:

	<u>Balance 1/1/12</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/12</u>	<u>Amount Due In One Year</u>
General Obligation Bonds- Unvoted					
2002-3.00% to 5.50% Justice Center Bonds (Org. \$25,000,000)	\$ 925,000	\$ -	\$ (925,000)	\$ -	\$ -
2004-2.00% to 4.35% Various Improvements (Org. \$3,870,000)	2,785,000	-	(170,000)	2,615,000	175,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	2,645,000	-	(480,000)	2,165,000	505,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	2,110,000	-	(495,000)	1,615,000	515,000
2009-2.00% to 5.00% Sewer System Improvement Bonds (Org. \$5,870,000)	5,740,000	-	(85,000)	5,655,000	95,000
2010-2.00% to 4.625% General Obligation Various Purpose Refunding Bonds (Org. \$13,730,000)	13,730,000	-	-	13,730,000	75,000
2011-1.20% to 4.60% General Obligation General Sewer District Impr. Bonds (Org. \$1,560,000)	1,485,000	-	(60,000)	1,425,000	60,000
Total General Obligation Bonds -Unvoted	<u>29,420,000</u>	<u>-</u>	<u>(2,215,000)</u>	<u>27,205,000</u>	<u>1,425,000</u>
Special Assessment Bonds- Governmental Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	335,000	-	(30,000)	305,000	30,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	2,755,000	-	(220,000)	2,535,000	230,000
Total Special Assessment Bonds	<u>3,090,000</u>	<u>-</u>	<u>(250,000)</u>	<u>2,840,000</u>	<u>260,000</u>
Total Bonded Long-Term Debt	<u>\$32,510,000</u>	<u>\$ -</u>	<u>\$(2,465,000)</u>	<u>\$30,045,000</u>	<u>\$1,685,000</u>

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C. Other Long-Term Debt

	Balance 1/1/12	Issued	(Retired)	Balance 12/31/12	Amount Due In One Year
Business-type Activities					
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$53,360	\$ -	\$(53,360)	\$ -	\$ -
Sewer Improvement 102 – 4.80%	222,319	-	(85,769)	136,550	89,935
Sewer Improvement 103 – 4.56%	95,905	-	(25,875)	70,030	27,069
Total OWDA Loans	\$371,584	\$ -	\$(165,004)	\$206,580	\$117,004
OPWC Loans					
OPWC – CI47G – 0.0%	\$ 77,894	\$ -	\$(4,328)	\$73,566	\$4,328
OPWC – CI28D – 0.0%	56,293	-	\$(4,895)	51,398	4,895
Total OPWC Loans	\$134,187	\$ -	\$(9,223)	\$124,964	\$9,223
Governmental Activities					
OWDA Loans					
2003 5.34% Coastal Erosion Project/Bender Development Co.	\$191,550	\$ -	\$(27,871)	\$163,679	\$29,379
2008 4.67% Coastal Erosion Crystal Cove Condominiums	132,157	-	(9,438)	122,719	9,883
Total OWDA Loans	\$323,707	\$ -	\$(37,309)	\$286,398	\$39,262
OPWC Loans					
OPWC – CI121 – 0.0%	\$131,600	\$ -	\$(9,400)	\$122,200	\$9,400
OPWC – CI25K – 0.0%	10,659	-	(1,332)	9,327	1,332
OPWC – CI44H – 0.0%	108,468	-	(8,344)	100,124	8,344
OPWC – CI44B – 0.0%	108,917	-	(14,522)	94,395	14,522
OPWC – CI43E – 0.0%	32,083	-	(12,832)	19,251	12,833
OPWC – CI41E – 0.0%	186,900	-	(15,575)	171,325	15,575
OPWC – CI38E – 0.0%	9,519	-	(6,346)	3,173	3,173
OPWC – CI25C – 0.0%	36,474	-	(4,291)	32,183	4,291
OPWC – CI07B – 0.0%	25,767	-	(12,884)	12,883	12,883
OPWC – CI02F – 0.0%	15,822	-	(1,376)	14,446	1,376
OPWC – CI23F – 0.0%	3,324	-	(185)	3,139	185
Total OPWC Loans	\$669,533	\$ -	\$(87,087)	\$582,446	\$83,914
Manuscript Debt					
2012 4.00% Improvement Bond	\$ -	\$5,280,000	\$ -	\$5,280,000	\$175,000

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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

GOVERNMENTAL ACTIVITIES

Year Ending	General Obligation		Special Assessments		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$1,270,000	\$800,434	\$260,000	\$143,265	\$39,262	\$13,970
2014	1,335,000	746,459	275,000	131,320	41,319	11,914
2015	1,380,000	697,556	290,000	117,325	43,484	9,749
2016	1,415,000	650,321	300,000	102,563	45,763	7,470
2017	860,000	597,814	320,000	87,283	48,161	5,072
2018-2022	4,770,000	2,534,441	1,395,000	177,702	68,409	9,090
2023-2027	4,880,000	1,568,526	-	-	-	-
2028-2031	4,215,000	496,366	-	-	-	-
Total	\$20,125,000	\$8,091,917	\$2,840,000	\$759,458	\$286,398	\$57,265

Year ending	Ohio Public Work Commission		Manuscript Debt	
	Principal	Interest	Principal	Interest
2013	\$ 83,914	\$ -	\$ 175,000	\$ 211,200
2014	61,444	-	185,000	204,200
2015	55,026	-	190,000	196,800
2016	55,026	-	200,000	189,200
2017	55,026	-	205,000	181,200
2018-2022	209,576	-	1,175,000	774,200
2023-2027	62,067	-	1,420,000	521,600
2028-2032	367	-	1,730,000	212,600
Total	\$582,446	\$ -	\$5,280,000	\$2,491,000

BUSINESS-TYPE ACTIVITIES

Year Ending	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$155,000	\$321,867	\$117,004	\$8,377	\$ 9,223	\$ -
2014	160,000	318,772	74,932	2,737	9,223	-
2015	185,000	314,423	14,644	334	9,223	-
2016	190,000	308,760	-	-	9,223	-
2017	195,000	302,923	-	-	9,223	-
2018-2022	1,095,000	1,400,373	-	-	46,115	-
2023-2027	1,365,000	1,129,630	-	-	24,088	-
2028-2032	1,500,000	771,690	-	-	8,646	-
2033-2037	1,515,000	414,500	-	-	-	-
2038-2039	720,000	54,500	-	-	-	-
Total	\$7,080,000	\$5,337,438	\$206,580	\$11,448	\$124,964	\$ -

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$22,195,000	\$ -	\$(2,070,000)	\$20,125,000	\$1,270,000
Special Assessment Debt					
With Government Commitment	3,090,000	-	(250,000)	2,840,000	260,000
Total Bonds Payable	<u>25,285,000</u>	<u>-</u>	<u>(2,320,000)</u>	<u>22,965,000</u>	<u>1,530,000</u>
OWDA Loans	323,707	-	(37,309)	286,398	39,262
OPWC Loans	669,533	-	(87,087)	582,446	83,914
Manuscript Debt	-	5,280,000	-	5,280,000	175,000
Compensated Absences	16,808,727	7,573,395	(7,947,858)	16,434,264	4,890,051
Governmental Activity-Long Term Liabilities	<u>\$43,086,967</u>	<u>\$12,853,395</u>	<u>\$(10,392,254)</u>	<u>45,548,108</u>	<u>\$6,718,227</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Business-Type Activities:					
General Obligations Bonds	\$7,225,000	\$ -	\$(145,000)	\$7,080,000	\$155,000
OWDA Loans	371,584	-	(165,004)	206,580	117,004
OPWC Loans	134,187	-	(9,223)	124,964	9,223
Compensated Absences	73,824	28,064	(48,264)	53,624	15,937
Business-Type Activity - Long Term Liabilities	<u>\$7,804,595</u>	<u>\$ 28,064</u>	<u>\$(367,491)</u>	<u>\$7,465,168</u>	<u>\$297,164</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund and sewer system fund using property tax revenues, charges and user fees. 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 the county at December 31, 2012 was \$693,136.

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

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

The manuscript debt improvement bond was issued by the Q Construction and Debt Service Funds and will be repaid from gasoline excise tax receipts and receipts pursuant to any joint agreements with various municipalities.

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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 17 – FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund.

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental Funds	Total
Fund Balances:								
Nonspendable:								
Inventory	\$ 209,485	\$ 16,326	\$ 6,735	\$ 3,084	\$ 220,884	\$ -	\$ 480,854	\$ 937,368
Notes Receivable	-	-	-	-	-	-	850,961	850,961
Interfund Advances	9,696,693	-	-	-	-	-	-	9,696,693
Total Nonspendable	9,906,178	16,326	6,735	3,084	220,884	-	1,331,815	11,485,022
Restricted:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	1,656,627	1,656,627
Alcohol and Drug Programs	-	-	-	-	-	-	361,329	361,329
Common Pleas Special Projects	-	-	-	-	-	-	502,918	502,918
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	2,472,044	2,472,044
Community Development Programs	-	-	-	-	-	-	1,936,276	1,936,276
Dog and Kennel	-	-	-	-	-	-	278,200	278,200
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	3,134,913	3,134,913
Public Safety Programs	-	-	-	-	-	-	8,643,857	8,643,857
Law Enforcement	-	-	-	-	-	-	1,453,279	1,453,279
Assessment and Collection	-	-	-	-	-	-	6,491,255	6,491,255
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	1,727,759	1,727,759
Probation and Supervision Programs	-	-	-	-	-	-	995,378	995,378
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	2,517,840	2,517,840
Children's Services Programs	-	-	6,911,856	-	-	-	4,027,771	10,939,627
Health Services	-	-	-	-	-	-	1,363,323	1,363,323
Development Disabilities Programs	-	-	-	-	19,515,172	-	5,899,304	25,414,476
Development Disabilities Construction Projects	-	-	-	-	-	-	244,418	244,418
Jail Facilities Construction	-	-	-	-	-	-	141,363	141,363
Debt Service	-	-	-	-	-	-	858,070	858,070
Public Assistance Programs	-	3,280,609	-	-	-	-	207,318	3,487,927
Mental Health Programs	-	-	-	14,384,524	-	-	2,334	14,386,858
Total Restricted	-	3,280,609	6,911,856	14,384,524	19,515,172	-	44,915,876	89,008,037
Committed:								
County Home	-	-	-	-	-	-	1,850,133	1,850,133
Jail Operations	-	-	-	-	-	-	1,055,839	1,055,839
Total Committed	-	-	-	-	-	-	2,905,972	2,905,972
Assigned:								
Encumbrances	483,766	-	-	-	-	-	-	483,766
Unassigned (Deficit):								
Total Fund Balances	\$21,263,298	\$3,296,935	\$6,918,591	\$14,387,608	\$19,736,056	\$(5,308,210)	\$49,120,013	\$109,414,291

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 18 - CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and 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, 2012, there were thirteen series of Healthcare Revenue Bonds and eight Economic Development Bonds outstanding with aggregate principal amounts payable of \$638,260,000 and \$22,917,500 respectively.

NOTE 19 - INTERFUND TRANSACTIONS

Due To/From other funds balances as of December 31, 2012 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Children Services	General Fund	\$28,901
Children Services	Community Mental Health	5,328
Children Services	Nonmajor Governmental Funds	5,613
LCBDD	Nonmajor Governmental Funds	11,421
Community Mental Health	Children Services	3,712
Job and Family Services	General Fund	1,280
Nonmajor Governmental Funds	General Fund	1,183,933
Nonmajor Governmental Funds	Job and Family Services	212,728
Nonmajor Governmental Funds	Community Mental Health	2,097
Nonmajor Governmental Funds	Nonmajor Governmental Funds	23,437
General Fund	Nonmajor Governmental Funds	39,428
Sewer Fund	Nonmajor Governmental Funds	4,108
Transit Fund	General Fund	44,000
Total – All Funds		<u>\$1,565,986</u>

Advances To/From other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$5,931,799
	Nonmajor Governmental Funds	979,879
	Lorain County Regional Airport	87,591
	Sewer System	1,947,424
	Nonmajor Enterprise Fund	750,000
		<u>\$9,696,693</u>

Inter Fund Transfers:

	<u>Transfers in:</u>			<u>Totals</u>
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Enterprise</u>	
Transfers Out:				
General Fund	\$ -	\$ 4,548,745	\$100,000	\$ 4,648,745
Nonmajor Governmental	40,778	-	-	40,778
Totals	<u>\$40,778</u>	<u>\$4,548,745</u>	<u>\$100,000</u>	<u>\$4,689,523</u>

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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.

Balances in the Advances To/From are not expected to be repaid within one year. The balance of \$979,879 due to the General Fund for advances to Nonmajor Governmental Funds results from cash flow issues in those funds.

\$1,300,000 Advances To/From represents manuscript debt issued by the Sewer System fund bearing interest at 6.0% and is due February 12, 2015.

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 payment become due, and use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 20 – BUDGETARY BASIS OF ACCOUNTING

A reconciliation for the major governmental funds at December 31, 2012 from the budget basis to a GAAP basis for excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses follows:

	<u>General Fund</u>	<u>Job and Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>	<u>LCBDD</u>
Budget Basis	\$ (4,706,818)	\$ (1,759,694)	\$(261,125)	\$ (537,266)	\$ 1,743,678
Net Adjustment for Revenue Accruals	(165,562)	1,407,948	(431,801)	(977,234)	(859,915)
Net Adjustment for Expenditure Accruals	576,089	(74,550)	(196,783)	1,771,696	401,011
Net Adjustment for Encumbrances	927,004	357,114	54,579	1,982,497	494,894
Net Adjustments for Other Financing Sources (Uses) Accruals	<u>(652,878)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GAAP Basis	<u>\$ (4,022,165)</u>	<u>\$ (69,182)</u>	<u>\$ (835,130)</u>	<u>\$ 2,239,693</u>	<u>\$ 1,779,668</u>

NOTE 21 – TRANSFER FROM PRIMARY GOVERNMENT

The component units received \$25,000 of operating funds from The Primary Government. These amounts are included under Legislative and Executive: Port Authority: Contractual Services in the General Fund.

NOTE 22 - CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

As of December 31, 2012, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 23 - RELATED PARTY TRANSACTIONS

During the year ended June 30, 2012 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. A discretely presented component unit of Lorain County, of which the value of these services was estimated to be \$1,146,382 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 \$391,221 for current and prior years assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2012, the County entered into various contracts for building construction and renovations totaling \$10,211,507. The amounts paid on the contracts were \$6,690,833 with \$53,750 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$3,366,924.

NOTE 25 – GUARANTEE

In a resolution dated August 15, 2002 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue fund of the County) the principle and interest payments due on \$1,245,000 of bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of constructing a new Visitor's Center and Bureau Office. The principle will be repaid in various amounts in the years 2003 thru 2023.

On July 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Lorain National Bank for a \$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, 2012 there has been no draw down on this line.

NOTE 26 – SUBSEQUENT EVENT

Subsequent events were evaluated by management through June 25, 2013, the date the financial statements were available to be issued.

NOTE 27 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Summary of Significant Accounting Policies

- A. Equipment - These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets.

Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.

- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the year ended June 30, 2012 the value of these services was estimated to be \$1,146,382.

 - D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$266,387 at June 30, 2012.

3. Investments

Investments at June 30, 2012 consist of various bonds and funds, which are recorded at fair value.

4. Investment Income

Investment income for the year ended June 30, 2012, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

5. Restricted Funds

During the year ended June 30, 2012, the board restricted a certain amount of previously unrestricted funds for future operating reserves.

NOTE 28 - LORAIN COUNTY PORT AUTHORITY

1. Summary of Significant Accounting Policies

- A. Reporting Entity – The Lorain County Port Authority (the Authority) was created by the Lorain County Board of Commissioners in 2001 to enhance economic development in Lorain County. The Authority is created in accordance with Section 4582.22 of the Ohio Revised Code.

The Authority is governed by a five-member Board of Directors (the Board) appointed by the Lorain County Board of Commissioners. Each member shall serve for a term of four years, except when a person is appointed to fill a vacancy, which is to be appointed to serve only the unexpired term. Members of the Board are eligible for re-appointment. The Board controls the employment of the Executive Director who is responsible for the day-to-day operations.

The Authority's financial reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Reporting Entity". The financial statements include all divisions and operations for which the Authority is financially accountable. Financial accountability exists if a primary government/component unit appoints a majority of an organization's governing board and is able to impose its will on that organization. Financial accountability may also be deemed to exist if there is a potential for the organization to provide financial benefits to, or impose financial burdens on, the primary government/component unit. On this basis, no governmental organization other than the Authority itself is included in the financial reporting entity.

As of December 31, 2012, the Authority has a liability to the County in the amount of \$391,221 for past and current operating loans. 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 is a component unit of the County whose financial statements are discretely presented in the County's financial statements.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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- B. **Basis of Accounting** – The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. Other than the Agency fund transactions, all transactions are accounted for in a single enterprise fund. Enterprise funds are used to account for business-type activities. The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The Fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Authority under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Authority's own programs. The Authority does not have trust funds. The agency fund accounts for grant revenue, loan proceeds, and intergovernmental revenue collections that are distributed to the Lorain County Land Reutilization Corp. The Authority's agency fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

- C. **Budgetary Process** – Ohio Revised Code Section 4582.39 requires the Authority to prepare a budget annually. This budget includes estimated receipts and appropriations and is prepared on the cash basis of accounting.
- D. **Cash, Cash Equivalents and Investments** – The Ohio Revised Code prescribes allowable deposits and investments. For purposes of the Statement of Cash Flows, the Authority considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Investments are reported at fair value, which is based on quoted market prices.
- E. **Capital Assets** – Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Buildings are depreciated using the straight-line method for a period of 50 years. Machinery and Equipment with a value of \$15,000 or more are depreciated using the straight-line method over 15 years.
- F. **Net Position** – Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Port Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Restricted resources are applied first when an expense is incurred for both restricted and unrestricted assets.

- G. **Operating Revenues and Expenses** – Operating revenues are those revenues that are generated directly from the primary activities. For the Port Authority, these revenues are primarily rental income, CVB-other monthly fees, and application fees. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the Port Authority. Revenues and expenses not meeting those definitions are reported as non-operating.
- H. **Contributions of Capital** – Contributions of capital arise from outside contributions of capital assets or from outside contributions of resources restricted to capital acquisition and construction. The Port Authority had no capital contributions during 2012.
- I. **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 expected.

2. Cash, Cash Equivalents and Investments

The provisions of the Ohio Revised Code govern the investments and deposits of Authority monies. In accordance with these statutes, only financial institutions located in Ohio are eligible to hold public deposits. The statutes also permit the Authority to invest its monies in certificate of deposit, savings accounts, money market accounts, the State Treasurer's Asset Reserve (STAR Ohio) investment pool and obligations of the United States government or certain agencies thereof. The Authority may also enter into repurchase agreements with any eligible depository for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the institution.

Deposits – At December 31, 2012, the bank balance of the Authority's deposits was \$591,549. Deposits are insured by the Federal Deposit Insurance Corporation.

Investments – As of December 31, 2012, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,525,233	\$2,525,233

Interest Rate Risk: The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. Accordingly to the Authority's policy, investments made by the Treasurer must mature within five years from the date of purchase with an average weighted maturity not to exceed two years.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments had the following ratings by Standard & Poors.

First American Government Obligation Fund	AAAm
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Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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.

3. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; injury and natural disasters. Through Lorain County, the Authority is covered under the County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of thirty-nine counties in Ohio and was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group of primary and excess insurance/self-insurance and risk management programs. The Authority has not had any claims that exceeded insurance coverage.

A surety bond of \$25,000 through Ohio Casualty Insurance Group covers the Board Secretary.

4. 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.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

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. On December 31, 2001, the Authority received a \$1,500,000 grant from Lorain County for the Bond Fund Program, which was also deposited into the Bond Fund Program Reserve account.

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

Amounts held in the Authority's Bond Fund Program Reserve was \$2,525,233 at December 31, 2012 and are reflected in the Statement of Net Position.

5. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
Capital Assets, Being Depreciated:				
Buildings	\$1,592,000	\$ -	\$ -	\$1,592,000
Building Improvements	295,111	18,671	-	313,782
Less Accumulated Depreciation:				
Buildings	(93,979)	(31,837)	-	(125,816)
Building Improvements	(7,870)	(5,932)	-	(13,802)
Total Capital Assets, Being Depreciated, net	<u>\$1,785,262</u>	<u>\$(19,098)</u>	<u>\$ -</u>	<u>\$1,766,164</u>

6. Related Party Transactions

The Authority utilizes certain Lorain County employees without reimbursement.

7. Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Lorain National 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 dictates that the firm pull out of the project. As of December 31, 2012, the Authority has not used the LNB 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.

8. Conduit Debt

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

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

drives local economic development. The aforementioned issuance of conduit debt also produces additional revenues for the Authority.

As of December 31, 2012 revenue bonds outstanding from the Authority's Program Bond fund with an original issue amount of \$2,365,000 of which \$1,745,000 remain outstanding as of December 31, 2012. However, the Authority's total remaining reserve dollars are \$5,750,000 or approximately 329.5% of the outstanding bonds.

In November 2012, the Authority issued revenue bond anticipation notes to provide financial assistance to Lorain County Land Reutilization Corp. to pay the costs of acquiring real property and interests therein for the purpose of reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. The Authority is not obligated in any manner for repayment of the notes. However, a liability equal to the conduit debt along with a corresponding receivable from the benefitting third party responsible for its ultimate repayment are reported in the accompanying financial statements. The issuance of such conduit debt supports the Authority's purpose and drives local economic development. The aforementioned issuance of such conduit debt does not produce additional revenues for the Authority.

As of December 31, 2012, the conduit debt-revenue bond anticipation notes with an original issue amount of \$1,200,000 all of which remain outstanding at year end.

9. 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.

10. Subsequent Events

In April and June 2013, the Authority issued \$40 million and \$35 million, respectively, in revenue bonds to provide financial assistance to 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. Therefore, a liability will not be reported in the financial statements. 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.

11. Contingent Liability

The Authority is a defendant in pending litigation on a shared revenue agreement. In the judgment against the Authority, no award amount was specified. However, it is believed that the amount owed by the end of 2012 could be between \$25,000 and \$37,500. \$25,000 was booked as judgments payable. The Authority is appealing the judgment.

Lorain County, Ohio
Notes to Basic Financial Statements
For the Year Ended December 31, 2012

COMBINING FINANCIAL
STATEMENTS AND SCHEDULES

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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,973,228	\$ 7,220,679	\$ 7,220,679	\$ -	\$ 7,220,679	\$ -
Sales Tax	14,800,000	16,398,590	16,398,590	-	16,398,590	-
Charges for Services	3,746,677	3,686,373	3,686,373	-	3,686,373	-
Licenses, Permits and Fees	7,224,999	7,973,235	8,004,835	-	8,004,835	31,600
Fines and Forfeitures	983,309	953,167	960,705	-	960,705	7,538
Intergovernmental	4,542,186	6,578,713	6,578,713	-	6,578,713	-
Interest	1,225,594	1,230,105	1,230,109	-	1,230,109	4
Other	1,121,465	864,967	864,967	-	864,967	-
Total Revenues	41,617,458	44,905,829	44,944,971	-	44,944,971	39,142
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	637,328	1,023,739	889,242	-	889,242	134,497
Fringe Benefits	109,041	183,041	147,505	-	147,505	35,536
Supplies and Materials	21,064	21,011	9,314	1,673	10,987	10,024
Contractual Services	11,500	11,500	825	-	825	10,675
Equipment	43,403	42,926	23,274	2,206	25,480	17,446
Other	35,000	35,000	4,522	-	4,522	30,478
Total Commissioners	857,336	1,317,217	1,074,682	3,879	1,078,561	238,656
Auditor:						
Salaries and Wages	554,892	1,044,769	1,044,361	-	1,044,361	408
Fringe Benefits	116,425	175,100	174,887	-	174,887	213
Supplies and Materials	46,910	44,060	28,467	9,600	38,067	5,993
Contractual Services	233,212	233,662	125,307	104,829	230,136	3,526
Equipment	1,910	2,110	1,558	-	1,558	552
Other	32,296	34,496	28,722	2,971	31,693	2,803
Total Auditor	985,645	1,534,197	1,403,302	117,400	1,520,702	13,495
Treasurer:						
Salaries and Wages	168,275	274,264	273,712	-	273,712	552
Fringe Benefits	31,528	50,528	46,611	-	46,611	3,917
Supplies and Materials	5,000	5,000	4,555	-	4,555	445
Contractual Services	45,500	42,500	40,850	-	40,850	1,650
Equipment	2,250	2,250	1,107	-	1,107	1,143
Other	8,500	5,511	3,971	-	3,971	1,540
Total Treasurer	261,053	380,053	370,806	-	370,806	9,247
Prosecuting Attorney:						
Salaries and Wages	1,893,299	3,135,090	3,075,287	-	3,075,287	59,803
Fringe Benefits	519,844	642,712	574,575	-	574,575	68,137
Supplies and Materials	78,483	134,501	62,872	68,669	131,541	2,960
Contractual Services	48,546	54,288	35,861	17,027	52,888	1,400
Equipment	48,315	39,379	20,792	16,939	37,731	1,648
Other	77,427	68,496	65,950	-	65,950	2,546
Total Prosecuting Attorney	2,665,914	4,074,466	3,835,337	102,635	3,937,972	136,494

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	52,180	101,208	76,223	-	76,223	24,985
Fringe Benefits	12,270	20,540	13,898	-	13,898	6,642
Supplies and Materials	9,330	9,330	3,245	-	3,245	6,085
Contractual Services	53,237	33,673	10,706	4,910	15,616	18,057
Equipment	20,000	20,000	955	6,980	7,935	12,065
Other	1,150	1,150	280	-	280	870
Total Records Center	148,167	185,901	105,307	11,890	117,197	68,704
Board of Revisions:						
Fringe Benefits	941	941	941	-	941	-
Total Board of Revisions	941	941	941	-	941	-
Board of Elections:						
Salaries and Wages	840,123	1,433,396	1,411,607	-	1,411,607	21,789
Fringe Benefits	103,605	182,885	166,620	-	166,620	16,265
Supplies and Materials	272,660	302,023	289,200	4,346	293,546	8,477
Contractual Services	197,959	200,925	199,064	-	199,064	1,861
Equipment	74,412	86,953	81,054	5,340	86,394	559
Other	123,551	305,666	303,259	298	303,557	2,109
Total Board of Elections	1,612,310	2,511,848	2,450,804	9,984	2,460,788	51,060
Community Maintenance:						
Salaries and Wages	574,955	1,154,110	883,762	-	883,762	270,348
Fringe Benefits	132,375	214,475	150,630	-	150,630	63,845
Supplies and Materials	923,271	862,840	694,435	14,168	708,603	154,237
Contractual Services	3,585,923	3,300,862	2,363,577	314,345	2,677,922	622,940
Equipment	134,946	184,954	89,247	13,361	102,608	82,346
Other	30,000	30,000	517	-	517	29,483
Total Community Maintenance	5,381,470	5,747,241	4,182,168	341,874	4,524,042	1,223,199
Community Development:						
Salaries and Wages	249,000	545,616	421,875	-	421,875	123,741
Fringe Benefits	67,576	114,746	69,862	-	69,862	44,884
Supplies and Materials	12,150	12,150	1,412	-	1,412	10,738
Contractual Services	153,500	153,500	66,775	-	66,775	86,725
Equipment	4,500	4,500	-	-	-	4,500
Other	25,567	25,067	5,108	-	5,108	19,959
Total Community Development	512,293	855,579	565,032	-	565,032	290,547

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	267,062	468,860	400,140	-	400,140	68,720
Fringe Benefits	48,000	81,000	68,754	-	68,754	12,246
Supplies and Materials	6,000	6,390	5,979	-	5,979	411
Other	5,000	5,000	4,446	-	4,446	554
Total Recorder	326,062	561,250	479,319	-	479,319	81,931
Port Authority:						
Contractual Services	25,000	25,000	25,000	-	25,000	-
Total Port Authority	25,000	25,000	25,000	-	25,000	-
Building Inspection:						
Salaries and Wages	52,500	109,004	68,475	-	68,475	40,529
Fringe Benefits	10,850	18,200	10,940	-	10,940	7,260
Supplies and Materials	2,278	2,278	258	-	258	2,020
Contractual Services	2,700	2,700	-	-	-	2,700
Other	10,450	10,450	433	-	433	10,017
Total Building Inspection	78,778	142,632	80,106	-	80,106	62,526
Insurance/Pensions/Taxes:						
Fringe Benefits	7,708,656	7,770,538	7,503,606	2,198	7,505,804	264,734
Contractual Services	32,204	5,204	4,238	-	4,238	966
Other	147,175	132,175	127,548	-	127,548	4,627
Total Insurance/Pensions/Taxes	7,888,035	7,907,917	7,635,392	2,198	7,637,590	270,327
Miscellaneous:						
Contractual Services	921,604	876,972	491,040	57,479	548,519	328,453
Other	985,118	1,066,018	883,987	-	883,987	182,031
Total Miscellaneous	1,906,722	1,942,990	1,375,027	57,479	1,432,506	510,484
Total General Government - Legislative and Executive	22,649,726	27,187,232	23,583,223	647,339	24,230,562	2,956,670
Judicial:						
Court of Appeals:						
Contractual Services	197,211	197,311	119,484	-	119,484	77,827
Total Court of Appeals	197,211	197,311	119,484	-	119,484	77,827

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	1,020,825	1,978,558	1,971,589	-	1,971,589	6,969
Fringe Benefits	200,025	342,043	316,745	-	316,745	25,298
Supplies and Materials	31,800	34,800	24,235	149	24,384	10,416
Contractual Services	854,215	1,067,004	994,109	-	994,109	72,895
Equipment	30,000	39,060	32,034	-	32,034	7,026
Other	35,000	38,000	25,543	-	25,543	12,457
Total Common Pleas Court	2,171,865	3,499,465	3,364,255	149	3,364,404	135,061
Domestic Relations-Domestic Relations:						
Salaries and Wages	793,686	1,557,162	1,556,616	-	1,556,616	546
Fringe Benefits	162,270	256,033	255,551	-	255,551	482
Supplies and Materials	9,999	15,233	14,677	500	15,177	56
Contractual Services	18,699	17,732	17,716	-	17,716	16
Equipment	24,837	90,210	88,293	1,504	89,797	413
Other	31,680	25,812	21,503	3,900	25,403	409
Total Domestic Relations - Domestic Relations	1,041,171	1,962,182	1,954,356	5,904	1,960,260	1,922
Domestic Relations-Juvenile Probation:						
Salaries and Wages	506,230	1,013,316	1,013,073	-	1,013,073	243
Fringe Benefits	111,646	165,322	165,322	-	165,322	-
Supplies and Materials	21,475	35,240	32,276	2,962	35,238	2
Contractual Services	417,462	451,799	446,900	1,625	448,525	3,274
Equipment	28,367	32,167	25,390	6,555	31,945	222
Other	47,665	43,467	41,424	-	41,424	2,043
Total Domestic Relations - Juvenile Probation	1,132,845	1,741,311	1,724,385	11,142	1,735,527	5,784
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	635,638	1,323,584	1,318,554	-	1,318,554	5,030
Fringe Benefits	120,068	209,857	209,398	-	209,398	459
Supplies and Materials	72,646	89,714	66,982	22,608	89,590	124
Contractual Services	462,349	427,567	366,537	60,429	426,966	601
Equipment	63,154	37,194	25,871	10,722	36,593	601
Other	6,180	6,324	4,545	-	4,545	1,779
Total Domestic Relations-Juvenile Detention Home	1,360,035	2,094,240	1,991,887	93,759	2,085,646	8,594
Domestic Relations-Child Support:						
Salaries and Wages	365,485	375,391	374,968	-	374,968	423
Fringe Benefits	205,123	212,870	211,764	-	211,764	1,106
Supplies and Materials	39,000	32,136	27,535	4,600	32,135	1
Contractual Services	65,765	7,627	7,156	471	7,627	-
Equipment	300	-	-	-	-	-
Other	5,150	2,215	1,840	375	2,215	-
Total Domestic Relations-Child Support:	680,823	630,239	623,263	5,446	628,709	1,530

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	272,199	519,238	515,786	-	515,786	3,452
Fringe Benefits	35,565	88,400	87,175	-	87,175	1,225
Supplies and Materials	5,890	11,032	10,800	18	10,818	214
Contractual Services	39,470	72,375	64,865	5,654	70,519	1,856
Equipment	3,675	3,378	3,376	-	3,376	2
Other	2,914	3,064	1,395	-	1,395	1,669
Total Domestic Relations-Hazel Webber Home	359,713	697,487	683,397	5,672	689,069	8,418
Probate Court:						
Salaries and Wages	240,110	469,365	469,365	-	469,365	-
Fringe Benefits	49,931	74,273	74,183	-	74,183	90
Supplies and Materials	5,377	4,602	4,601	-	4,601	1
Contractual Services	1,992	2,047	2,047	-	2,047	-
Equipment	-	770	770	-	770	-
Other	3,000	2,945	1,662	-	1,662	1,283
Total Probate Court	300,410	554,002	552,628	-	552,628	1,374
Clerk of Courts:						
Salaries and Wages	438,925	747,431	746,303	-	746,303	1,128
Fringe Benefits	96,646	162,344	156,460	-	156,460	5,884
Supplies and Materials	40,000	40,250	39,745	-	39,745	505
Contractual Services	70,150	48,750	48,651	-	48,651	99
Equipment	2,000	2,000	1,954	-	1,954	46
Other	10,103	3,553	3,395	-	3,395	158
Total Clerk of Courts	657,824	1,004,328	996,508	-	996,508	7,820
Municipal Court:						
Salaries and Wages	541,000	540,854	478,740	-	478,740	62,114
Fringe Benefits	131,500	131,300	102,139	-	102,139	29,161
Contractual Services	405,929	501,527	489,983	-	489,983	11,544
Other	-	66,146	66,030	-	66,030	116
Total Municipal Courts	1,078,429	1,239,827	1,136,892	-	1,136,892	102,935
Total General Government - Judicial	8,980,326	13,620,392	13,147,055	122,072	13,269,127	351,265

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	208,753	296,284	295,875	-	295,875	409
Fringe Benefits	28,133	48,804	48,219	-	48,219	585
Supplies and Materials	2,550	2,550	1,966	-	1,966	584
Contractual Services	79,944	92,074	65,894	21,019	86,913	5,161
Other	12,478	11,858	9,562	210	9,772	2,086
Total Coroner	331,858	451,570	421,516	21,229	442,745	8,825
Sheriff:						
Salaries and Wages	1,930,372	3,830,625	3,801,953	-	3,801,953	28,672
Fringe Benefits	449,856	776,997	769,313	-	769,313	7,684
Supplies and Materials	229,245	292,531	239,062	50,088	289,150	3,381
Contractual Services	177,025	137,479	132,309	4,126	136,435	1,044
Equipment	50,980	65,035	54,838	10,094	64,932	103
Other	156,414	153,252	103,115	2,372	105,487	47,765
Total Sheriff	2,993,892	5,255,919	5,100,590	66,680	5,167,270	88,649
Hazardous Materials Coordination:						
Salaries and Wages	25,440	52,960	51,906	-	51,906	1,054
Fringe Benefits	7,077	11,277	8,761	-	8,761	2,516
Supplies and Materials	250	-	-	-	-	-
Contractual Services	500	500	-	-	-	500
Equipment	2,000	-	-	-	-	-
Other	2,500	1,000	-	-	-	1,000
Total Hazardous Materials Coordination	37,767	65,737	60,667	-	60,667	5,070
Community Disaster Services:						
Salaries and Wages	46,860	88,552	82,120	-	82,120	6,432
Fringe Benefits	11,872	18,872	16,828	-	16,828	2,044
Supplies and Materials	8,500	10,000	8,116	-	8,116	1,884
Contractual Services	34,811	39,054	34,075	-	34,075	4,979
Equipment	1,000	1,000	830	-	830	170
Other	4,700	2,708	1,223	-	1,223	1,485
Total Community Disaster Services	107,743	160,186	143,192	-	143,192	16,994
Total Public Safety	3,471,260	5,933,412	5,725,965	87,909	5,813,874	119,538

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	23,731	47,767	47,711	-	47,711	56
Fringe Benefits	4,875	7,980	7,837	-	7,837	143
Total Public Works	28,606	55,747	55,548	-	55,548	199
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	3,002	-	3,002	1,969
Total Health	4,971	4,971	3,002	-	3,002	1,969
Human Services:						
Workforce Development Agency:						
Salaries and Wages	114,000	93,991	25,959	-	25,959	68,032
Fringe Benefits	129,499	77,964	14,754	-	14,754	63,210
Total Workforce Development Agency	243,499	171,955	40,713	-	40,713	131,242
Soldiers' Relief Commission Board:						
Salaries and Wages	206,750	413,500	359,511	-	359,511	53,989
Fringe Benefits	46,500	77,500	59,783	-	59,783	17,717
Supplies and Materials	76,000	81,000	73,628	-	73,628	7,372
Contractual Services	227,204	131,506	106,191	9,011	115,202	16,304
Equipment	14,500	98,198	46,876	44,521	91,397	6,801
Other	423,500	430,500	410,494	-	410,494	20,006
Total Soldiers' Relief Commission Board	994,454	1,232,204	1,056,483	53,532	1,110,015	122,189
Public Assistance:						
Other - Grants	1,329,184	1,329,184	1,136,909	-	1,136,909	192,275
Total Public Assistance	1,329,184	1,329,184	1,136,909	-	1,136,909	192,275
Total Human Services	2,567,137	2,733,343	2,234,105	53,532	2,287,637	445,706
Capital Outlay:						
Capital Improvements	241,052	85,601	18,800	14,750	33,550	52,051
Total Capital Outlay	241,052	85,601	18,800	14,750	33,550	52,051

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Intergovernmental:						
Contractual Services	3,718	3,718	1,998	1,402	3,400	318
Total Intergovernmental	3,718	3,718	1,998	1,402	3,400	318
Total Expenditures	37,946,796	49,624,416	44,769,696	927,004	45,696,700	3,927,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,670,662	(4,718,587)	175,275	(927,004)	(751,729)	3,966,858
Other Financing Sources (Uses)						
Advances - In	350,000	1,511,378	1,511,378	-	1,511,378	-
Advances - Out	(143,000)	(858,500)	(858,500)	-	(858,500)	-
Operating Transfers - In	36,246	40,778	40,778	-	40,778	-
Operating Transfers - Out	(16,245,444)	(6,687,945)	(4,648,745)	-	(4,648,745)	2,039,200
Total Other Financing Sources (Uses)	(16,002,198)	(5,994,289)	(3,955,089)	-	(3,955,089)	2,039,200
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(12,331,536)	(10,712,876)	(3,779,814)	\$ (927,004)	\$ (4,706,818)	\$ 6,006,058
Fund Balance at Beginning of Year	13,046,214	13,046,214	13,046,214			
Fund Balance at End of Year	\$ 714,678	\$ 2,333,338	\$ 9,266,400			

Lorain County, Ohio
NonMajor Governmental Funds

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

Alcohol and Drug Service Board – To account for Federal and State grants used to pay the costs of contracts with local alcohol and drug agencies that provide services to the public at large.

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

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

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

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

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

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

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

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

Justice Assistance Grant Program- To account for federal grants used to support law enforcement programs.

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.

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.

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

County Probation Services – To account for adults on probation that pay supervision fees to Clerk of Courts.

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

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

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

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

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

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

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

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

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

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

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

Ditch Maintenance – To account for the maintenance of all county owned ditches.

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

Litter Control – To account for State grants for the purpose of implementing a litter prevention program.

Linkages Plus/Bryne Memorial – To account for State grants to allow for counseling programs and treatment options for young offenders aged 17 – 23.

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

Medicaid Outreach – To account for Federal and State grants related to welfare reform.

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

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

LCBDD-Medicaid – To account for Federal and State funds used for the developmentally disabled eligible for Medicaid.

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

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

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

Help America Vote Act – To account for monies spent on the upgrading the Board of Elections hardware and software to accommodate the statewide voter registration system.

LCBDD-Capital – To account for the funding of construction projects related to the Board of Developmental Disabilities.

Workforce Investment Act – To allocate federal funds to different entities based upon how county or Municipal Corporation administers its workforce development activities.

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

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

Atrazine Grant Program – To monitor pesticides in county streams and water supply.

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

AIM Program – To fund the electronic monitoring of juveniles serving in home sentences.

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

Ditch Rotary – To account for expenditures related to the general maintenance of watercourses.

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

Golden Acres Medicare – To account for Medicare funds that are billed to resident's Medicare Part A insurance.

Lorain County, Ohio
NonMajor Governmental Funds

Watershed Coordinator Grant – To account for State grants used for developing a Watershed Action Plan.

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

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

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

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

Criminal Justice Fund – To account for the County sales tax used to support criminal and administrative justice services.

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

Law Library Resources Fund – To account for revenues used for the county law library.

Storm Water Management – To account for State Grants to implement a storm water management plan that will save local governments and residents money, promote regional collaboration and cooperation, and enhance compliance with Ohio laws and EPA regulations for water quality.

Home Septic Treatment Systems – To account for WPCLF/ARRA assistance for 75% of the cost to repair and/or replace failing Home Sewage Treatment Systems.

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

County Tax Increment Financing Fund – To account for revenues and expenditures from real estate taxes created from tax increment financing for the purpose of designating public infrastructure improvements.

Small Business Development Center – To account for federal grants used to reimburse consultants for counseling services.

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

COPS Child Sexual Predator Program- To account for federal grants used to aid in the investigation of child sexual predators.

COPS Hiring Program- To account for federal grants used to allow the recall of two laid off full-time deputies.

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

Jail Facility Construction – To account for the County sales tax used to construct a jail facility.

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Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Cash and Cash Equivalents	\$ 321,201	\$ 33,495	\$ 554,640	\$ 203,816	\$ 1,127,067
Cash with Fiscal Agent	-	-	388,325	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,729,190	-	454,770	-	13,330
Notes Receivable	-	-	294,927	97,242	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,354	-	-	-	-
Total Assets	\$ 2,052,750	\$ 33,495	\$ 1,692,662	\$ 301,058	\$ 1,140,397
Liabilities					
Accounts Payable	\$ 328,297	\$ 4,698	\$ 7,500	\$ 97,242	\$ 36,700
Contracts Payable	-	-	16,321	-	-
Intergovernmental Payable	13,856	-	-	-	-
Advance from Other Funds	-	-	73,042	-	-
Due to Other Funds	2,097	-	379,533	-	-
Deferred Revenue	1,608,918	-	384,919	-	-
Total Liabilities	1,953,168	4,698	861,315	97,242	36,700
Fund Balances					
Nonspendable	2,354	-	294,927	97,242	-
Restricted	97,228	28,797	536,420	106,574	1,103,697
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	99,582	28,797	831,347	203,816	1,103,697
Total Liabilities and Fund Balances	\$ 2,052,750	\$ 33,495	\$ 1,692,662	\$ 301,058	\$ 1,140,397

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 865,069	\$ 213,564	\$ 230,063	\$ 2,806,122	\$ 42,394	\$ 6,187,230
-	-	-	-	-	-
-	46,819	-	-	-	-
1,325,015	56,467	219,250	163,009	-	-
-	-	-	115,679	-	-
-	-	-	11,750	-	-
-	-	-	-	-	-
<u>\$ 2,190,084</u>	<u>\$ 316,850</u>	<u>\$ 449,313</u>	<u>\$ 3,096,560</u>	<u>\$ 42,394</u>	<u>\$ 6,187,230</u>
\$ 461,667	\$ 29,358	\$ 10,167	\$ 174,585	\$ 19,409	\$ 121,129
75,787	-	-	-	-	127,809
293,512	9,292	-	17,352	-	46,148
300,000	-	-	-	-	-
3,279	-	11,750	-	-	-
-	-	218,750	-	-	-
-	-	-	-	-	-
<u>1,134,245</u>	<u>38,650</u>	<u>240,667</u>	<u>191,937</u>	<u>19,409</u>	<u>295,086</u>
-	-	-	115,679	-	-
-	278,200	208,646	2,788,944	22,985	5,892,144
1,055,839	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,055,839</u>	<u>278,200</u>	<u>208,646</u>	<u>2,904,623</u>	<u>22,985</u>	<u>5,892,144</u>
<u>\$ 2,190,084</u>	<u>\$ 316,850</u>	<u>\$ 449,313</u>	<u>\$ 3,096,560</u>	<u>\$ 42,394</u>	<u>\$ 6,187,230</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2012

	Nonmajor Special Revenue Funds				
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 622,702	\$ 658,130	\$ 79,036	\$ 179,361	\$ 2,155,123
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	43,737	-	532,745	537,446
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	68,017
Materials and Supplies Inventory	-	-	-	-	402,358
Total Assets	\$ 622,702	\$ 701,867	\$ 79,036	\$ 712,106	\$ 3,162,944
Liabilities					
Accounts Payable	\$ 11,520	\$ 28,812	\$ -	\$ 27,864	\$ 333,543
Contracts Payable	-	-	-	-	50,985
Intergovernmental Payable	12,071	25,564	-	92,039	110,291
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	500,000	-	-	-
Deferred Revenue	-	-	-	266,372	-
Total Liabilities	23,591	554,376	-	386,275	494,819
Fund Balances					
Nonspendable	-	-	-	-	402,358
Restricted	599,111	-	79,036	325,831	2,265,767
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	147,491	-	-	-
	<u>599,111</u>	<u>147,491</u>	<u>79,036</u>	<u>325,831</u>	<u>2,668,125</u>
Total Liabilities and Fund Balances	\$ 622,702	\$ 701,867	\$ 79,036	\$ 712,106	\$ 3,162,944

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ 89,293	\$ 71,809	\$ 132,487	\$ 642,439	\$ 492,056	\$ 294,038
-	-	-	-	-	-
41,322	40,668	72,918	79,396	487,295	-
-	-	-	2,737	-	-
-	-	-	-	-	-
<u>\$ 130,615</u>	<u>\$ 112,477</u>	<u>\$ 205,405</u>	<u>\$ 724,572</u>	<u>\$ 979,351</u>	<u>\$ 294,038</u>
\$ 1,917	\$ 14,877	\$ -	\$ 13,378	\$ 51,513	\$ -
-	-	-	-	7,971	-
1,293	8,844	-	6,882	33,390	35,500
-	149,000	84,500	60,000	-	-
-	-	15,500	-	-	-
20,660	-	30,730	22,499	104,568	-
<u>23,870</u>	<u>172,721</u>	<u>130,730</u>	<u>102,759</u>	<u>197,442</u>	<u>35,500</u>
-	-	-	-	-	-
106,745	-	74,675	621,813	781,909	258,538
-	-	-	-	-	-
-	-	-	-	-	-
-	(60,244)	-	-	-	-
<u>106,745</u>	<u>(60,244)</u>	<u>74,675</u>	<u>621,813</u>	<u>781,909</u>	<u>258,538</u>
<u>\$ 130,615</u>	<u>\$ 112,477</u>	<u>\$ 205,405</u>	<u>\$ 724,572</u>	<u>\$ 979,351</u>	<u>\$ 294,038</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2012

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 79,521	\$ 668,605	\$ 1,345,232	\$ 185,384	\$ 16,655
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	8,885	375,327	11,100	-
Notes Receivable	-	-	-	-	343,113
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	9,531	-	-
Total Assets	<u>\$ 79,521</u>	<u>\$ 677,490</u>	<u>\$ 1,730,090</u>	<u>\$ 196,484</u>	<u>\$ 359,768</u>
Liabilities					
Accounts Payable	\$ 132	\$ 7,374	-	\$ 5,084	-
Contracts Payable	-	4,356	-	-	-
Intergovernmental Payable	80	6,186	6,239	4,018	-
Advance from Other Funds	-	-	-	-	118,228
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	350,997	-	-
Total Liabilities	<u>212</u>	<u>17,916</u>	<u>357,236</u>	<u>9,102</u>	<u>118,228</u>
Fund Balances					
Nonspendable	-	-	9,531	-	343,113
Restricted	79,309	659,574	1,363,323	187,382	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(101,573)
	<u>79,309</u>	<u>659,574</u>	<u>1,372,854</u>	<u>187,382</u>	<u>241,540</u>
Total Liabilities and Fund Balances	<u>\$ 79,521</u>	<u>\$ 677,490</u>	<u>\$ 1,730,090</u>	<u>\$ 196,484</u>	<u>\$ 359,768</u>

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 4,390,956	\$ 1,792,802	\$ 724,691	\$ 508,624	\$ 7,843,524	\$ 3,013,317
-	-	-	-	-	-
-	-	67,161	-	-	-
217,096	322,000	363,736	161,736	1,918,670	1,509,085
-	-	-	-	-	-
1,503	-	-	-	-	-
-	63,939	-	-	-	1,030
<u>\$ 4,609,555</u>	<u>\$ 2,178,741</u>	<u>\$ 1,155,588</u>	<u>\$ 670,360</u>	<u>\$ 9,762,194</u>	<u>\$ 4,523,432</u>
\$ 144,022	\$ 165,229	\$ 19,190	\$ 4,914	\$ 110,437	\$ 81,129
-	8,026	-	25,916	-	-
97,231	91,414	16,945	4,574	50,039	69,487
-	-	-	-	-	-
2,677	-	2,995	-	-	344,876
-	-	306,489	153,244	1,734,149	257,677
<u>243,930</u>	<u>264,669</u>	<u>345,619</u>	<u>188,648</u>	<u>1,894,625</u>	<u>753,169</u>
-	63,939	-	-	-	1,030
4,365,625	-	809,969	481,712	7,867,569	3,769,233
-	1,850,133	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,365,625</u>	<u>1,914,072</u>	<u>809,969</u>	<u>481,712</u>	<u>7,867,569</u>	<u>3,770,263</u>
<u>\$ 4,609,555</u>	<u>\$ 2,178,741</u>	<u>\$ 1,155,588</u>	<u>\$ 670,360</u>	<u>\$ 9,762,194</u>	<u>\$ 4,523,432</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2012

Nonmajor Special Revenue Funds					
	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Assets					
Cash and Cash Equivalents	\$ 16,126	\$ -	\$ 249,534	\$ 575,622	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	43,173	1,033,537	-	-	-
Receivables, Net of Allowances	11,195	-	112,897	451,173	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,642	-	-	-	-
Total Assets	\$ 72,136	\$ 1,033,537	\$ 362,431	\$ 1,026,795	\$ 629
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	18,293	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	11,195	-	112,897	451,173	-
Total Liabilities	11,195	-	131,190	451,173	-
Fund Balances					
Nonspendable	1,642	-	-	-	-
Restricted	59,299	1,033,537	231,241	575,622	629
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	60,941	1,033,537	231,241	575,622	629
Total Liabilities and Fund Balances	\$ 72,136	\$ 1,033,537	\$ 362,431	\$ 1,026,795	\$ 629

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$ 18	\$ 92,688	\$ 2,871	\$ 65,180	\$ 1	\$ 92,488
-	-	-	-	-	-
-	-	-	1,658	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 92,688</u>	<u>\$ 2,871</u>	<u>\$ 66,838</u>	<u>\$ 1</u>	<u>\$ 92,488</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	537	31,634	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>537</u>	<u>31,634</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
18	92,688	2,334	35,204	1	92,488
-	-	-	-	-	-
-	-	-	-	-	-
<u>18</u>	<u>92,688</u>	<u>2,334</u>	<u>35,204</u>	<u>1</u>	<u>92,488</u>
<u>\$ 18</u>	<u>\$ 92,688</u>	<u>\$ 2,871</u>	<u>\$ 66,838</u>	<u>\$ 1</u>	<u>\$ 92,488</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2012

	Nonmajor Special Revenue Funds				
	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
Assets					
Cash and Cash Equivalents	\$ 8,506	\$ 1,667,443	\$ 79,641	\$ 7,296	\$ 15,600
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	76,589	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 8,506	\$ 1,667,443	\$ 156,230	\$ 7,296	\$ 15,600
Liabilities					
Accounts Payable	\$ -	\$ 69,329	\$ 2,737	\$ -	\$ -
Contracts Payable	-	4,037	-	-	-
Intergovernmental Payable	-	60,398	3,083	-	-
Advance from Other Funds	-	-	55,796	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	56,838	-	-
Total Liabilities	-	133,764	118,454	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	8,506	1,533,679	37,776	7,296	15,600
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	8,506	1,533,679	37,776	7,296	15,600
Total Liabilities and Fund Balances	\$ 8,506	\$ 1,667,443	\$ 156,230	\$ 7,296	\$ 15,600

Nonmajor Special Revenue Funds

Help America Vote Act	LCBDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ 2,798	\$ 244,418	\$ 342,880	\$ 107,624	\$ 5,669	\$ 18,860
-	-	-	-	-	-
-	-	3,857,793	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 244,418</u>	<u>\$ 4,200,673</u>	<u>\$ 107,624</u>	<u>\$ 5,669</u>	<u>\$ 18,860</u>
\$ -	\$ -	\$ 88,672	\$ -	\$ -	\$ -
-	-	323,399	-	-	-
-	-	8,646	9,357	-	-
-	-	-	-	-	-
-	-	41,487	-	-	-
-	-	3,757,793	-	-	-
-	-	<u>4,219,997</u>	<u>9,357</u>	-	-
-	-	-	-	-	-
2,798	244,418	-	98,267	5,669	18,860
-	-	-	-	-	-
-	-	(19,324)	-	-	-
<u>2,798</u>	<u>244,418</u>	<u>(19,324)</u>	<u>98,267</u>	<u>5,669</u>	<u>18,860</u>
<u>\$ 2,798</u>	<u>\$ 244,418</u>	<u>\$ 4,200,673</u>	<u>\$ 107,624</u>	<u>\$ 5,669</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2012

	Nonmajor Special Revenue Funds				
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Assets					
Cash and Cash Equivalents	\$ 9,973	\$ 424	\$ 927,075	\$ 41,406	\$ 426,490
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	128,662	-	27,750
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 9,973</u>	<u>\$ 424</u>	<u>\$ 1,055,737</u>	<u>\$ 41,406</u>	<u>\$ 454,240</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 3,173	\$ -	\$ 16,035
Contracts Payable	-	-	1,301	-	-
Intergovernmental Payable	-	-	25,043	-	15,666
Advance from Other Funds	-	-	-	21,020	-
Due to Other Funds	-	-	2,737	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>32,254</u>	<u>21,020</u>	<u>31,701</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	9,973	424	1,023,483	20,386	422,539
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>9,973</u>	<u>424</u>	<u>1,023,483</u>	<u>20,386</u>	<u>422,539</u>
Total Liabilities and Fund Balances	<u>\$ 9,973</u>	<u>\$ 424</u>	<u>\$ 1,055,737</u>	<u>\$ 41,406</u>	<u>\$ 454,240</u>

Nonmajor Special Revenue Funds

Golden Acres Medicare	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account	Foreclosure Special Project Fund Account
\$ 202,310	\$ 112,398	\$ 33,851	\$ 24	\$ 166,815	\$ 814,508
-	-	-	-	-	-
60,000	920,909	303,917	-	-	29,425
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 262,310</u>	<u>\$ 1,033,307</u>	<u>\$ 337,768</u>	<u>\$ 24</u>	<u>\$ 166,815</u>	<u>\$ 843,933</u>
\$ 25,243	\$ -	\$ -	\$ -	\$ -	\$ 8,244
29,750	13,704	-	-	-	-
-	-	-	-	-	7,205
-	-	-	-	-	-
-	-	-	-	-	43,764
-	901,770	303,917	-	-	-
<u>54,993</u>	<u>915,474</u>	<u>303,917</u>	<u>-</u>	<u>-</u>	<u>59,213</u>
-	-	-	-	-	-
207,317	117,833	33,851	24	166,815	784,720
-	-	-	-	-	-
-	-	-	-	-	-
<u>207,317</u>	<u>117,833</u>	<u>33,851</u>	<u>24</u>	<u>166,815</u>	<u>784,720</u>
<u>\$ 262,310</u>	<u>\$ 1,033,307</u>	<u>\$ 337,768</u>	<u>\$ 24</u>	<u>\$ 166,815</u>	<u>\$ 843,933</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2012

Nonmajor Special Revenue Funds					
	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund	Home Septic Treatment Systems
Assets					
Cash and Cash Equivalents	\$132,595	\$174,296	\$ 532,954	\$ 1	\$ 23,094
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	2,307,018	21,941	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 132,595	\$ 2,481,314	\$ 554,895	\$ 1	\$ 23,094
Liabilities					
Accounts Payable	\$ -	\$ 38,584	\$ 25,011	\$ -	\$ -
Contracts Payable	-	585,346	-	-	-
Intergovernmental Payable	-	-	3,458	-	-
Advance from Other Funds	-	100,000	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	1,346,591	-	-	-
Total Liabilities	-	2,070,521	28,469	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	132,595	410,793	526,426	1	23,094
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	132,595	410,793	526,426	1	23,094
Total Liabilities and Fund Balances	\$ 132,595	\$ 2,481,314	\$ 554,895	\$ 1	\$ 23,094

Nonmajor Special Revenue Funds

Probate Court Dispute Resolution	County Tax Increment Financing Fund	Small Business Development Center	Case Management Special Project Fund	COPS Child Sexual Predator Program	COPS Hiring Program
\$ 57,190	\$ 5,196	\$ -	\$ 76,944	\$ 42,853	\$ 36,427
-	-	-	-	-	-
1,146	-	-	3,435	233,596	380,229
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 58,336</u>	<u>\$ 5,196</u>	<u>\$ -</u>	<u>\$ 80,379</u>	<u>\$ 276,449</u>	<u>\$ 416,656</u>
\$ -	\$ 4,750	\$ -	\$ -	\$ 4,903	\$ 3,967
-	-	-	-	-	-
-	-	-	-	3,986	3,602
-	-	-	-	-	-
-	-	-	-	38,500	33,000
-	-	-	-	206,357	358,468
-	<u>4,750</u>	-	-	<u>253,746</u>	<u>399,037</u>
-	-	-	-	-	-
58,336	446	-	80,379	22,703	17,619
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>58,336</u>	<u>446</u>	<u>-</u>	<u>80,379</u>	<u>22,703</u>	<u>17,619</u>
<u>\$ 58,336</u>	<u>\$ 5,196</u>	<u>\$ -</u>	<u>\$ 80,379</u>	<u>\$ 276,449</u>	<u>\$ 416,656</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2012

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 45,983,162	\$ 771,341	\$ 143,263	\$ 46,897,766
Cash with Fiscal Agent	388,325	-	-	388,325
Cash in Segregated Accounts	1,190,695	-	-	1,190,695
Receivables, Net of Allowances	19,613,526	3,151,766	-	22,765,292
Notes Receivable	850,961	-	-	850,961
Due from Other Funds	84,007	-	-	84,007
Materials and Supplies Inventory	480,854	-	-	480,854
Total Assets	<u>\$ 68,591,530</u>	<u>\$ 3,923,107</u>	<u>\$ 143,263</u>	<u>\$ 72,657,900</u>
Liabilities				
Accounts Payable	\$ 2,602,335	\$ -	\$ 1,900	\$ 2,604,235
Contracts Payable	1,306,342	-	-	1,306,342
Intergovernmental Payable	1,193,228	-	-	1,193,228
Advance from Other Funds	979,879	-	-	979,879
Due to Other Funds	1,422,195	-	-	1,422,195
Deferred Revenue	12,966,971	3,065,037	-	16,032,008
Total Liabilities	<u>20,470,950</u>	<u>3,065,037</u>	<u>1,900</u>	<u>23,537,887</u>
Fund Balances				
Nonspendable	1,331,815	-	-	1,331,815
Restricted	43,916,443	858,070	141,363	44,915,876
Committed	2,905,972	-	-	2,905,972
Assigned	-	-	-	-
Unassigned	(33,650)	-	-	(33,650)
	<u>48,120,580</u>	<u>858,070</u>	<u>141,363</u>	<u>49,120,013</u>
Total Liabilities and Fund Balances	<u>\$ 68,591,530</u>	<u>\$ 3,923,107</u>	<u>\$ 143,263</u>	<u>\$ 72,657,900</u>

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Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds

	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	442,446
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	3,857,857	27,472	481,634	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	7,279	-	-
Other	5,690	-	-	105	20
Total Revenues	<u>3,863,547</u>	<u>27,472</u>	<u>488,913</u>	<u>105</u>	<u>442,466</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	379,053
Judicial	-	-	-	-	-
Public Safety	-	37,998	-	-	-
Public Works	-	-	-	-	-
Health	4,882,421	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	598,594	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,882,421</u>	<u>37,998</u>	<u>598,594</u>	<u>-</u>	<u>379,053</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,018,874)</u>	<u>(10,526)</u>	<u>(109,681)</u>	<u>105</u>	<u>63,413</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(22,655)
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,655)</u>
Net Change in Fund Balance	(1,018,874)	(10,526)	(109,681)	105	40,758
Fund Balance (Deficit) at Beginning of Year	1,119,642	39,323	941,028	203,711	1,062,939
Increase (Decrease) in Reserve for Inventory	<u>(1,186)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 99,582</u>	<u>\$ 28,797</u>	<u>\$ 831,347</u>	<u>\$ 203,816</u>	<u>\$ 1,103,697</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,206,124	-	-	-	-	-
-	377,363	-	2,801,132	-	12,982
-	106,261	-	-	-	3,526,842
-	28,478	-	-	-	-
-	-	259,419	-	58,226	-
-	-	-	-	-	-
-	-	-	5,389	-	-
7,524	17,115	5,500	13,781	-	301
<u>8,213,648</u>	<u>529,217</u>	<u>264,919</u>	<u>2,820,302</u>	<u>58,226</u>	<u>3,540,125</u>
-	-	-	-	-	3,958,289
-	-	-	-	-	-
12,234,681	-	-	-	58,446	-
-	535,621	87,412	3,104,080	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,234,681</u>	<u>535,621</u>	<u>87,412</u>	<u>3,104,080</u>	<u>58,446</u>	<u>3,958,289</u>
<u>(4,021,033)</u>	<u>(6,404)</u>	<u>177,507</u>	<u>(283,778)</u>	<u>(220)</u>	<u>(418,164)</u>
4,500,000	-	-	-	-	-
-	-	-	-	-	-
<u>4,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
478,967	(6,404)	177,507	(283,778)	(220)	(418,164)
576,872	284,604	31,139	3,188,401	23,205	6,310,308
-	-	-	-	-	-
<u>\$ 1,055,839</u>	<u>\$ 278,200</u>	<u>\$ 208,646</u>	<u>\$ 2,904,623</u>	<u>\$ 22,985</u>	<u>\$ 5,892,144</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	131,749	-	17,783
Charges for Services	676,277	1,697,220	-	-	97,715
Fines and Forfeitures	-	-	-	-	200,512
Intergovernmental Revenue	-	-	-	1,064,240	7,612,864
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	1,274
Other	7,894	75	-	6	101,488
Total Revenues	684,171	1,697,295	131,749	1,064,246	8,031,636
Expenditures					
Current:					
General Government:					
Legislative and Executive	542,351	1,742,216	87,978	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	1,093,273	-
Public Works	-	-	-	-	7,512,120
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	87,087
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	542,351	1,742,216	87,978	1,093,273	7,599,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	141,820	(44,921)	43,771	(29,027)	432,429
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	141,820	(44,921)	43,771	(29,027)	432,429
Fund Balance (Deficit) at Beginning of Year	457,291	192,412	35,265	354,858	2,286,958
Increase (Decrease) in Reserve for Inventory	-	-	-	-	(51,262)
Fund Balance (Deficit) at End of Year	\$ 599,111	\$ 147,491	\$ 79,036	\$ 325,831	\$ 2,668,125

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,754
-	-	-	-	-	-
-	-	-	130,368	-	-
128,056	415,696	419,653	36,007	1,618,340	-
-	-	-	-	-	-
1,792	36	-	186,418	-	-
<u>129,848</u>	<u>415,732</u>	<u>419,653</u>	<u>352,793</u>	<u>1,618,340</u>	<u>505,754</u>
-	-	-	-	-	-
92,599	371,493	-	-	-	-
-	-	-	-	-	-
-	-	-	331,579	1,857,619	400,591
-	-	402,532	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>92,599</u>	<u>371,493</u>	<u>402,532</u>	<u>331,579</u>	<u>1,857,619</u>	<u>400,591</u>
37,249	44,239	17,121	21,214	(239,279)	105,163
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,249	44,239	17,121	21,214	(239,279)	105,163
69,496	(104,483)	57,554	600,599	1,021,188	153,375
-	-	-	-	-	-
<u>\$ 106,745</u>	<u>\$ (60,244)</u>	<u>\$ 74,675</u>	<u>\$ 621,813</u>	<u>\$ 781,909</u>	<u>\$ 258,538</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Property Taxes	\$ -	\$ -	\$ 576,659	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	170,887	669	125,520	-
Charges for Services	34,115	240,483	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	65,160	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	6,657
Other	-	1,434	353	-	413,707
Total Revenues	34,115	412,804	642,841	125,520	420,364
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	7,503	-	-	-	-
Public Safety	-	411,345	-	176,305	-
Public Works	-	-	-	-	593
Health	-	-	527,812	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	37,309
Interest Paid	-	-	-	-	15,924
Capital Outlay	-	-	-	-	-
Total Expenditures	7,503	411,345	527,812	176,305	53,826
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,612	1,459	115,029	(50,785)	366,538
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	26,612	1,459	115,029	(50,785)	366,538
Fund Balance (Deficit) at Beginning of Year	52,697	658,115	1,257,825	238,167	(124,998)
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 79,309	\$ 659,574	\$ 1,372,854	\$ 187,382	\$ 241,540

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ -	\$ -	\$ 310,785	\$ 155,392	\$ 1,717,175	\$ -
-	-	-	-	719,861	-
-	4,161,695	-	-	-	1,166,285
3,716,352	-	835,715	16,906	240,594	4,670,006
-	-	-	-	-	-
1,033	10,754	85,255	-	-	3,002
<u>3,717,385</u>	<u>4,172,449</u>	<u>1,231,755</u>	<u>172,298</u>	<u>2,677,630</u>	<u>5,839,293</u>
-	-	-	-	-	-
-	-	927,522	497,865	3,837,284	-
4,087,514	4,434,559	-	-	-	-
-	-	-	-	-	4,511,777
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,087,514</u>	<u>4,434,559</u>	<u>927,522</u>	<u>497,865</u>	<u>3,837,284</u>	<u>4,511,777</u>
(370,129)	(262,110)	304,233	(325,567)	(1,159,654)	1,327,516
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(370,129)	(262,110)	304,233	(325,567)	(1,159,654)	1,327,516
4,735,754	2,173,505	505,736	807,279	9,027,223	2,442,747
-	2,677	-	-	-	-
<u>\$ 4,365,625</u>	<u>\$ 1,914,072</u>	<u>\$ 809,969</u>	<u>\$ 481,712</u>	<u>\$ 7,867,569</u>	<u>\$ 3,770,263</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	4,035	315,901	-	-	-
Intergovernmental Revenue	11,194	-	-	349,603	-
Special Assessments	-	-	47,911	-	-
Interest Income	-	-	-	-	-
Other	1,707	-	-	-	-
Total Revenues	<u>16,936</u>	<u>315,901</u>	<u>47,911</u>	<u>349,603</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	19,234	392,976	-	235,674	-
Public Works	-	-	54,249	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>19,234</u>	<u>392,976</u>	<u>54,249</u>	<u>235,674</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,298)</u>	<u>(77,075)</u>	<u>(6,338)</u>	<u>113,929</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,298)	(77,075)	(6,338)	113,929	-
Fund Balance (Deficit) at Beginning of Year	63,315	1,110,612	237,579	461,693	629
Increase (Decrease) in Reserve for Inventory	(76)	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 60,941</u>	<u>\$ 1,033,537</u>	<u>\$ 231,241</u>	<u>\$ 575,622</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Violent Offender	Marriage Licenses	Medicaid Outreach	Court Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	56,565	-	14,407
-	-	-	-	-	-
-	-	12,500	-	-	-
-	-	-	-	-	-
-	-	-	12,634	-	-
-	-	12,500	69,199	-	14,407
-	-	-	-	-	-
-	-	-	-	-	-
-	365	50,747	-	-	26,456
-	-	-	-	-	-
-	-	-	78,177	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	365	50,747	78,177	-	26,456
-	(365)	(38,247)	(8,978)	-	(12,049)
-	-	-	-	-	-
-	-	-	-	-	-
-	(365)	(38,247)	(8,978)	-	(12,049)
18	93,053	40,581	44,182	1	104,537
-	-	-	-	-	-
\$ 18	\$ 92,688	\$ 2,334	\$ 35,204	\$ 1	\$ 92,488

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds

	Criminal History On-Line	LCBDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	650	-
Intergovernmental Revenue	-	-	128,718	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	-	-	128,718	650	-
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	139,623	16,950	-
Public Works	-	-	-	-	-
Health	-	2,447,690	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	2,447,690	139,623	16,950	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,447,690)	(10,905)	(16,300)	-
Other Financing Sources (Uses)					
Transfers In	-	-	48,745	-	-
Transfers Out	-	-	-	-	-
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	48,745	-	-
Net Change in Fund Balance	-	(2,447,690)	37,840	(16,300)	-
Fund Balance (Deficit) at Beginning of Year	8,506	3,981,369	(64)	23,596	15,600
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 8,506	\$ 1,533,679	\$ 37,776	\$ 7,296	\$ 15,600

Nonmajor Special Revenue Funds

Help America Vote Act	LCBDD- Capital	Workforce Investment Act	Sherriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	43,750	-	-
-	-	-	69,195	-	-
-	-	2,331,552	-	491	-
-	-	-	-	-	-
-	-	334,193	-	-	-
-	-	<u>2,665,745</u>	<u>112,945</u>	<u>491</u>	-
-	-	-	-	-	-
-	-	-	79,702	-	-
-	40,000	-	-	-	-
-	-	2,768,746	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>40,000</u>	<u>2,768,746</u>	<u>79,702</u>	-	-
-	(40,000)	(103,001)	33,243	491	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(40,000)	(103,001)	33,243	491	-
2,798	284,418	83,677	65,024	5,178	18,860
-	-	-	-	-	-
<u>\$ 2,798</u>	<u>\$ 244,418</u>	<u>\$ (19,324)</u>	<u>\$ 98,267</u>	<u>\$ 5,669</u>	<u>\$ 18,860</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds					
	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Ditch Rotary	Common Pleas Special Projects
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits, and Fees	3,000	-	-	29,318	489,336
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	1,596,150	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	1,395	-	-
Total Revenues	<u>3,000</u>	<u>-</u>	<u>1,597,545</u>	<u>29,318</u>	<u>489,336</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	206	-	-	-	-
Judicial	-	-	1,753,223	-	574,101
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>206</u>	<u>-</u>	<u>1,753,223</u>	<u>-</u>	<u>574,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,794</u>	<u>-</u>	<u>(155,678)</u>	<u>29,318</u>	<u>(84,765)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,794	-	(155,678)	29,318	(84,765)
Fund Balance (Deficit) at Beginning of Year	7,179	424	1,179,161	(8,932)	507,304
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 9,973</u>	<u>\$ 424</u>	<u>\$ 1,023,483</u>	<u>\$ 20,386</u>	<u>\$ 422,539</u>

Nonmajor Special Revenue Funds

Golden Acres Medicare	Watershed Coordinator Grant	Northern Border Initiative Grant	Continuing Professional Training	SERC Grant Account	Foreclosure Special Project Fund Account
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	518,519
564,802	-	-	-	-	-
-	49,305	52,971	-	43,184	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>564,802</u>	<u>49,305</u>	<u>52,971</u>	<u>-</u>	<u>43,184</u>	<u>518,519</u>
-	-	-	-	-	-
-	-	-	-	-	474,635
-	-	49,329	-	18,326	-
648,996	-	-	-	-	-
-	17,507	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>648,996</u>	<u>17,507</u>	<u>49,329</u>	<u>-</u>	<u>18,326</u>	<u>474,635</u>
(84,194)	31,798	3,642	-	24,858	43,884
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(84,194)	31,798	3,642	-	24,858	43,884
291,511	86,035	30,209	24	141,957	740,836
-	-	-	-	-	-
<u>\$ 207,317</u>	<u>\$ 117,833</u>	<u>\$ 33,851</u>	<u>\$ 24</u>	<u>\$ 166,815</u>	<u>\$ 784,720</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

Nonmajor Special Revenue Funds

	Criminal Justice Fund	Neighborhood Stabilization Fund	Law Library Resources	Storm Water Management Fund	Home Septic Treatment Systems
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Licenses, Permits and Fees	-	-	13,700	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	395,506	-	-
Intergovernmental Revenue	-	1,820,841	-	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	20,814	-	290,249	-	-
Total Revenues	<u>20,814</u>	<u>1,820,841</u>	<u>699,455</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	463,713	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	1,456,061	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,456,061</u>	<u>463,713</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,814</u>	<u>364,780</u>	<u>235,742</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Sale of Bonds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	20,814	364,780	235,742	-	-
Fund Balance (Deficit) at Beginning of Year	111,781	46,013	290,684	1	23,094
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 132,595</u>	<u>\$ 410,793</u>	<u>\$ 526,426</u>	<u>\$ 1</u>	<u>\$ 23,094</u>

Nonmajor Special Revenue Funds

Probate Court Dispute Resolution	County Tax Increment Financing Fund	Small Business Development Center	Case Management Special Project Fund	COPS Child Sexual Predator Program	COPS Hiring Program
\$ -	\$ 78,823	\$ -	\$ -	\$ -	\$ -
38,903	-	-	-	-	-
-	-	-	58,764	-	-
-	10,392	17,750	-	220,111	131,280
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,903</u>	<u>89,215</u>	<u>17,750</u>	<u>58,764</u>	<u>220,111</u>	<u>131,280</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	197,408	113,661
-	-	-	-	-	-
-	84,019	6,675	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>84,019</u>	<u>6,675</u>	<u>-</u>	<u>197,408</u>	<u>113,661</u>
<u>38,903</u>	<u>5,196</u>	<u>11,075</u>	<u>58,764</u>	<u>22,703</u>	<u>17,619</u>
-	-	-	-	-	-
(18,123)	-	-	-	-	-
<u>(18,123)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20,780	5,196	11,075	58,764	22,703	17,619
37,556	(4,750)	(11,075)	21,615	-	-
-	-	-	-	-	-
<u>\$ 58,336</u>	<u>\$ 446</u>	<u>\$ -</u>	<u>\$ 80,379</u>	<u>\$ 22,703</u>	<u>\$ 17,619</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Project Jail Facility Construction	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 3,344,588	\$ 2,040,605	\$ -	\$ 5,385,193
Sales Tax	8,206,124	-	-	8,206,124
Licenses, Permits and Fees	5,565,444	-	-	5,565,444
Charges for Services	12,972,468	-	-	12,972,468
Fines and Forfeitures	945,082	-	-	945,082
Intergovernmental Revenue	32,300,239	1,633,389	-	33,933,628
Special Assessments	47,911	542,939	-	590,850
Interest Income	20,599	-	-	20,599
Other	1,524,275	14,921	-	1,539,196
Total Revenues	64,926,730	4,231,854	-	69,158,584
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,710,093	-	-	6,710,093
Judicial	3,273,175	-	-	3,273,175
Public Safety	20,707,769	-	-	20,707,769
Public Works	7,938,455	-	-	7,938,455
Health	20,796,105	-	-	20,796,105
Human Services	9,948,489	-	-	9,948,489
Economic Development and Assistance	2,565,388	-	-	2,565,388
Debt Service:				
Principal Repayments	124,396	2,320,000	-	2,444,396
Interest Paid	15,924	1,510,631	-	1,526,555
Capital Outlay	-	-	45,163	45,163
Total Expenditures	72,079,794	3,830,631	45,163	75,955,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,153,064)	401,223	(45,163)	(6,797,004)
Other Financing Sources (Uses)				
Transfers In	4,548,745	-	-	4,548,745
Transfers Out	(40,778)	-	-	(40,778)
Sale of Bonds	-	180,785	-	180,785
Total Other Financing Sources (Uses)	4,507,967	180,785	-	4,688,752
Net Change in Fund Balance	(2,645,097)	582,008	(45,163)	(2,108,252)
Fund Balance (Deficit) at Beginning of Year	50,815,524	276,062	186,526	51,278,112
Increase (Decrease) in Reserve for Inventory	(49,847)	-	-	(49,847)
Fund Balance (Deficit) at End of Year	\$ 48,120,580	\$ 858,070	\$ 141,363	\$ 49,120,013

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Service Board
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 6,201,581	\$ 5,009,798	\$ 5,041,991	\$ -	\$ 5,041,991	\$ 32,193
Other	26,995	14,380	19,796	-	19,796	5,416
Total Revenues	6,228,576	5,024,178	5,061,787	-	5,061,787	37,609
Expenditures						
Current:						
Health:						
Salaries and Wages	383,339	372,506	368,740	-	368,740	3,766
Fringe Benefits	160,136	168,368	158,785	-	158,785	9,583
Supplies and Materials	16,750	36,900	29,632	-	29,632	7,268
Equipment	11,594	6,894	5,489	-	5,489	1,405
Contractual Services	5,534,571	4,648,942	4,481,092	-	4,481,092	167,850
Other	154,524	133,830	114,063	3,890	117,953	15,877
Total Expenditures	6,260,914	5,367,440	5,157,801	3,890	5,161,691	205,749
(Deficiency) of Revenues (Under) Expenditures	(32,338)	(343,262)	(96,014)	\$ (3,890)	\$ (99,904)	\$ 243,358
Fund Balance at Beginning of Year	417,215	417,215	417,215			
Fund Balance at End of Year	\$ 384,877	\$ 73,953	\$ 321,201			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 114,000	\$ 33,287	\$ 33,287	\$ -	\$ 33,287	\$ -
Total Revenues	114,000	33,287	33,287	-	33,287	-
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	2,160	2,009	2,009	-	2,009	-
Contractual Services	30,000	39,000	33,440	-	33,440	5,560
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	34,160	43,009	35,449	-	35,449	7,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,840	(9,722)	(2,162)	<u>\$ -</u>	<u>\$ (2,162)</u>	<u>\$ 7,560</u>
Fund Balance at Beginning of Year	35,657	35,657	35,657			
Fund Balance at End of Year	\$ 115,497	\$ 25,935	\$ 33,495			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 350,000	\$ 411,783	\$ 411,783	\$ -	\$ 411,783	\$ -
Total Revenues	350,000	411,783	411,783	-	411,783	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	1,100	4	4	-	4	-
Contractual Services	524,382	541,573	540,823	750	541,573	-
Fees	-	622	622	-	622	-
Other	7,000	4,060	4,060	-	4,060	-
Total Expenditures	532,482	546,259	545,509	750	546,259	-
(Deficiency) of Revenues (Under) Expenditures	(182,482)	(134,476)	(133,726)	(750)	(134,476)	-
Other Financing Sources (Uses)						
Advances - In	-	250,000	250,000	-	250,000	-
Advances - Out	-	(200,000)	(200,000)	-	(200,000)	-
Total Other Financing Sources (Uses)	-	50,000	50,000	-	50,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(182,482)	(84,476)	(83,726)	<u>\$ (750)</u>	<u>\$ (84,476)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	638,366	638,366	638,366			
Fund Balance at End of Year	\$ 455,884	\$ 553,890	\$ 554,640			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Lorain Area Microloan Program
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ 105	\$ 105	\$ -	\$ 105	\$ -
Total Revenues	<u>-</u>	<u>105</u>	<u>105</u>	<u>-</u>	<u>105</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	105	105	<u>\$ -</u>	<u>\$ 105</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>203,711</u>	<u>203,711</u>	<u>203,711</u>			
Fund Balance at End of Year	<u>\$ 203,711</u>	<u>\$ 203,816</u>	<u>\$ 203,816</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 314,500	\$ 437,456	\$ 440,168	\$ -	\$ 440,168	\$ 2,712
Other	-	20	20	-	20	-
Total Revenues	314,500	437,476	440,188	-	440,188	2,712
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	75,795	44,000	-	-	-	44,000
Fringe Benefits	14,086	9,287	1,647	-	1,647	7,640
Supplies and Materials	150,650	158,650	23,192	-	23,192	135,458
Equipment	87,000	186,000	121,902	2,847	124,749	61,251
Contractual Services	199,857	293,857	196,281	10,374	206,655	87,202
Other	14,075	28,075	7,664	-	7,664	20,411
Total Expenditures	541,463	719,869	350,686	13,221	363,907	355,962
Excess (Deficiency) of Revenues Over (Under) Expenditures	(226,963)	(282,393)	89,502	(13,221)	76,281	358,674
Other Financing (Uses)						
Operating Transfers - Out	-	(22,655)	(22,655)	-	(22,655)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(226,963)	(305,048)	66,847	\$ (13,221)	\$ 53,626	\$ 358,674
Fund Balance at Beginning of Year	1,060,220	1,060,220	1,060,220			
Fund Balance at End of Year	\$ 833,257	\$ 755,172	\$ 1,127,067			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ 7,500,000	\$ 8,192,773	\$ 8,192,773	\$ -	\$ 8,192,773	\$ -
Other	2,000	7,524	7,524	-	7,524	-
Total Revenues	<u>7,502,000</u>	<u>8,200,297</u>	<u>8,200,297</u>	<u>-</u>	<u>8,200,297</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	2,600,000	7,700,000	7,677,018	-	7,677,018	22,982
Fringe Benefits	3,396,500	3,208,600	3,178,974	-	3,178,974	29,626
Supplies and Materials	273,999	299,516	266,960	30,195	297,155	2,361
Equipment	56,200	17,820	15,491	-	15,491	2,329
Contractual Services	1,245,026	1,108,708	1,001,829	86,353	1,088,182	20,526
Other	6,500	12,595	9,998	1,120	11,118	1,477
Total Expenditures	<u>7,578,225</u>	<u>12,347,239</u>	<u>12,150,270</u>	<u>117,668</u>	<u>12,267,938</u>	<u>79,301</u>
(Deficiency) of Revenues (Under) Expenditures	(76,225)	(4,146,942)	(3,949,973)	(117,668)	(4,067,641)	79,301
Other Financing Sources						
Operating Transfers - In	-	4,500,000	4,500,000	-	4,500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(76,225)	353,058	550,027	<u>\$ (117,668)</u>	<u>\$ 432,359</u>	<u>\$ 79,301</u>
Fund Balance at Beginning of Year	<u>315,042</u>	<u>315,042</u>	<u>315,042</u>			
Fund Balance at End of Year	<u>\$ 238,817</u>	<u>\$ 668,100</u>	<u>\$ 865,069</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Dog and Kennel
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 15,000	\$ 2,115	\$ 2,115	\$ -	\$ 2,115	\$ -
Licenses, Permits and Fees	417,800	339,671	341,342	-	341,342	1,671
Fines and Forfeitures	30,000	28,478	28,478	-	28,478	-
Intergovernmental	2,000	-	-	-	-	-
Other	350	17,115	17,115	-	17,115	-
Total Revenues	465,150	387,379	389,050	-	389,050	1,671
Expenditures						
Current:						
Health:						
Salaries and Wages	249,415	249,415	235,119	-	235,119	14,296
Fringe Benefits	108,908	108,908	98,144	-	98,144	10,764
Supplies and Materials	36,000	36,000	25,976	371	26,347	9,653
Equipment	3,500	3,500	542	-	542	2,958
Contractual Services	152,595	144,446	86,383	3,658	90,041	54,405
Fees	2,500	2,500	-	-	-	2,500
Other	77,000	77,049	5,923	9,450	15,373	61,676
Total Expenditures	629,918	621,818	452,087	13,479	465,566	156,252
(Deficiency) of Revenues (Under) Expenditures	(164,768)	(234,439)	(63,037)	\$ (13,479)	\$ (76,516)	\$ 157,923
Fund Balance at Beginning of Year	276,601	276,601	276,601			
Fund Balance at End of Year	\$ 111,833	\$ 42,162	\$ 213,564			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 40,000	\$ 258,919	\$ 258,919	\$ -	\$ 258,919	\$ -
Other	-	5,500	5,500	-	5,500	-
Total Revenues	40,000	264,419	264,419	-	264,419	-
Expenditures						
Current:						
Health:						
Supplies and Materials	-	2,713	2,110	-	2,110	603
Equipment	-	33,046	21,888	10,167	32,055	991
Contractual Services	25,861	44,361	42,441	-	42,441	1,920
Other	18,541	96,692	14,190	-	14,190	82,502
Total Expenditures	44,402	176,812	80,629	10,167	90,796	86,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,402)	87,607	183,790	(10,167)	173,623	86,016
Other Financing Sources						
Advances - In	-	11,750	11,750	-	11,750	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(4,402)	99,357	195,540	\$ (10,167)	\$ 185,373	\$ 86,016
Fund Balance at Beginning of Year	34,523	34,523	34,523			
Fund Balance at End of Year	\$ 30,121	\$ 133,880	\$ 230,063			

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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits, and Fees	\$ 3,200,000	\$ 2,932,846	\$ 2,932,846	\$ -	\$ 2,932,846	\$ -
Interest	6,295	5,389	5,389	-	5,389	-
Other	40,530	48,810	48,810	-	48,810	-
Total Revenues	3,246,825	2,987,045	2,987,045	-	2,987,045	-
Expenditures						
Current:						
Health:						
Salaries and Wages	441,167	504,167	447,742	-	447,742	56,425
Fringe Benefits	206,020	225,020	202,580	-	202,580	22,440
Supplies and Materials	76,888	75,848	49,790	9,303	59,093	16,755
Equipment	53,379	48,579	22,568	-	22,568	26,011
Contractual Services	1,280,814	1,259,387	817,975	272,642	1,090,617	168,770
Capital Outlay	7,995	49,995	49,500	-	49,500	495
Fees	589,025	1,250,026	1,119,465	-	1,119,465	130,561
Other	524,690	420,490	332,396	-	332,396	88,094
Total Expenditures	3,179,978	3,833,512	3,042,016	281,945	3,323,961	509,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	66,847	(846,467)	(54,971)	(281,945)	(336,916)	509,551
Other Financing (Uses)						
Advances - Out	-	(11,750)	(11,750)	-	(11,750)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	66,847	(858,217)	(66,721)	\$ (281,945)	\$ (348,666)	\$ 509,551
Fund Balance at Beginning of Year	2,872,843	2,872,843	2,872,843			
Fund Balance at End of Year	\$ 2,939,690	\$ 2,014,626	\$ 2,806,122			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 58,226	\$ 58,226	\$ -	\$ 58,226	\$ -
Total Revenues	<u>-</u>	<u>58,226</u>	<u>58,226</u>	<u>-</u>	<u>58,226</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	220	220	-	220	-
Equipment	-	42,394	-	42,394	42,394	-
Other	-	38,817	38,817	-	38,817	-
Total Expenditures	<u>-</u>	<u>81,431</u>	<u>39,037</u>	<u>42,394</u>	<u>81,431</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(23,205)	19,189	<u>\$ (42,394)</u>	<u>\$ (23,205)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	23,205	23,205	23,205			
Fund Balance at End of Year	<u>\$ 23,205</u>	<u>\$ -</u>	<u>\$ 42,394</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Real Estate Assessment
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 2,830,000	\$ 3,526,842	\$ 3,526,842	\$ -	\$ 3,526,842	\$ -
Licenses, Permits and Fees	8,525	12,927	12,982	-	12,982	55
Other	1,000	301	301	-	301	-
Total Revenues	<u>2,839,525</u>	<u>3,540,070</u>	<u>3,540,125</u>	<u>-</u>	<u>3,540,125</u>	<u>55</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,635,120	1,635,120	1,285,870	-	1,285,870	349,250
Fringe Benefits	723,000	723,000	558,598	-	558,598	164,402
Supplies and Materials	476,270	434,920	211,929	41,569	253,498	181,422
Equipment	320,019	299,626	81,226	56,060	137,286	162,340
Contractual Services	3,117,487	3,117,487	1,690,327	362,043	2,052,370	1,065,117
Other	80,000	80,000	22,521	1,140	23,661	56,339
Total Expenditures	<u>6,351,896</u>	<u>6,290,153</u>	<u>3,850,471</u>	<u>460,812</u>	<u>4,311,283</u>	<u>1,978,870</u>
(Deficiency) of Revenues						
(Under) Expenditures	(3,512,371)	(2,750,083)	(310,346)	<u>\$ (460,812)</u>	<u>\$ (771,158)</u>	<u>\$ 1,978,925</u>
Fund Balance at Beginning of Year	<u>6,497,576</u>	<u>6,497,576</u>	<u>6,497,576</u>			
Fund Balance at End of Year	<u>\$ 2,985,205</u>	<u>\$ 3,747,493</u>	<u>\$ 6,187,230</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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 967,757	\$ 676,277	\$ 676,277	\$ -	\$ 676,277	\$ -
Other	122,500	7,894	7,894	-	7,894	-
Total Revenues	1,090,257	684,171	684,171	-	684,171	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	526,635	528,635	376,310	-	376,310	152,325
Fringe Benefits	155,844	155,844	97,358	-	97,358	58,486
Supplies and Materials	20,100	7,100	2,010	-	2,010	5,090
Equipment	11,897	23,897	22,101	-	22,101	1,796
Contractual Services	65,135	65,135	53,846	-	53,846	11,289
Fees	120,236	100,100	11,909	1,624	13,533	86,567
Other	17,500	16,500	7,149	-	7,149	9,351
Total Expenditures	917,347	897,211	570,683	1,624	572,307	324,904
Excess (Deficiency) of Revenues Over (Under) Expenditures	172,910	(213,040)	113,488	\$ (1,624)	\$ 111,864	\$ 324,904
Fund Balance at Beginning of Year	509,214	509,214	509,214			
Fund Balance at End of Year	\$ 682,124	\$ 296,174	\$ 622,702			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,600,000	\$ 1,676,965	\$ 1,676,965	\$ -	\$ 1,676,965	\$ -
Other	-	75	75	-	75	-
Total Revenues	<u>1,600,000</u>	<u>1,677,040</u>	<u>1,677,040</u>	<u>-</u>	<u>1,677,040</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	750,000	750,000	703,668	-	703,668	46,332
Fringe Benefits	492,500	486,000	418,805	-	418,805	67,195
Supplies and Materials	27,000	27,000	25,853	-	25,853	1,147
Equipment	14,000	10,000	6,130	-	6,130	3,870
Contractual Services	71,362	80,224	66,714	158	66,872	13,352
Capital Outlay	2,500	2,500	-	-	-	2,500
Other	22,000	22,500	20,394	-	20,394	2,106
Total Expenditures	<u>1,379,362</u>	<u>1,378,224</u>	<u>1,241,564</u>	<u>158</u>	<u>1,241,722</u>	<u>136,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	220,638	298,816	435,476	<u>\$ (158)</u>	<u>\$ 435,318</u>	<u>\$ 136,502</u>
Fund Balance at Beginning of Year	<u>222,654</u>	<u>222,654</u>	<u>222,654</u>			
Fund Balance at End of Year	<u>\$ 443,292</u>	<u>\$ 521,470</u>	<u>\$ 658,130</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 76,000	\$ 129,658	\$ 131,749	\$ -	\$ 131,749	\$ 2,091
Other	10,250	-	-	-	-	-
Total Revenues	86,250	129,658	131,749	-	131,749	2,091
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	5,000	5,000	-	-	-	5,000
Equipment	30,000	50,300	41,048	344	41,392	8,908
Contractual Services	67,100	65,500	46,930	-	46,930	18,570
Total Expenditures	102,100	120,800	87,978	344	88,322	32,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,850)	8,858	43,771	<u>\$ (344)</u>	<u>\$ 43,427</u>	<u>\$ 34,569</u>
Fund Balance at Beginning of Year	35,265	35,265	35,265			
Fund Balance at End of Year	\$ 19,415	\$ 44,123	\$ 79,036			

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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 772,295	\$ 1,062,989	\$ 1,062,989	\$ -	\$ 1,062,989	\$ -
Other	-	6	6	-	6	-
Total Revenues	772,295	1,062,995	1,062,995	-	1,062,995	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	534,285	729,285	695,693	-	695,693	33,592
Fringe Benefits	183,054	352,381	297,014	-	297,014	55,367
Supplies and Materials	9,326	8,079	5,993	-	5,993	2,086
Equipment	3,440	8,940	8,260	-	8,260	680
Contractual Services	42,104	35,534	14,795	-	14,795	20,739
Other	5,000	5,000	3,602	-	3,602	1,398
Total Expenditures	777,209	1,139,219	1,025,357	-	1,025,357	113,862
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,914)	(76,224)	37,638	<u>\$ -</u>	<u>\$ 37,638</u>	<u>\$ 113,862</u>
Fund Balance at Beginning of Year	141,723	141,723	141,723			
Fund Balance at End of Year	\$ 136,809	\$ 65,499	\$ 179,361			

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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 150,000	\$ 17,783	\$ 17,783	\$ -	\$ 17,783	\$ -
Charges for Services	-	123,715	123,715	-	123,715	-
Fines and Forfeitures	230,000	203,269	203,402	-	203,402	133
Intergovernmental	7,235,878	7,542,238	7,550,497	-	7,550,497	8,259
Interest	2,000	1,274	1,274	-	1,274	-
Other	520,000	98,323	98,323	-	98,323	-
Total Revenues	8,137,878	7,986,602	7,994,994	-	7,994,994	8,392
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,109,500	3,010,500	2,902,955	-	2,902,955	107,545
Fringe Benefits	1,384,692	1,360,040	1,293,293	-	1,293,293	66,747
Supplies and Materials	2,119,842	1,985,643	1,732,828	129,698	1,862,526	123,117
Equipment	200,780	280,864	188,974	64,336	253,310	27,554
Contractual Services	578,178	705,413	610,024	73,277	683,301	22,112
Capital Outlay	1,188,013	891,974	558,573	141,049	699,622	192,352
Fees	-	39,446	3,632	35,604	39,236	210
Other	383,887	180,915	162,860	3,480	166,340	14,575
OPWC Loan Principal Retirement	-	100,568	87,087	-	87,087	13,481
Total Expenditures	8,964,892	8,555,363	7,540,226	447,444	7,987,670	567,693
Excess (Deficiency) of Revenues Over (Under) Expenditures	(827,014)	(568,761)	454,768	<u>\$ (447,444)</u>	<u>\$ 7,324</u>	<u>\$ 576,085</u>
Fund Balance at Beginning of Year	1,700,355	1,700,355	1,700,355			
Fund Balance at End of Year	\$ 873,341	\$ 1,131,594	\$ 2,155,123			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 132,400	\$ 140,429	\$ 140,429	\$ -	\$ 140,429	\$ -
Other	7,000	1,792	1,792	-	1,792	-
Total Revenues	139,400	142,221	142,221	-	142,221	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	80,000	80,000	59,725	-	59,725	20,275
Fringe Benefits	42,710	43,366	26,924	-	26,924	16,442
Supplies and Materials	1,000	1,000	-	-	-	1,000
Contractual Services	15,000	15,000	8,243	-	8,243	6,757
Other	7,000	9,100	6,119	-	6,119	2,981
Total Expenditures	145,710	148,466	101,011	-	101,011	47,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,310)	(6,245)	41,210	<u>\$ -</u>	<u>\$ 41,210</u>	<u>\$ 47,455</u>
Fund Balance at Beginning of Year	48,083	48,083	48,083			
Fund Balance at End of Year	<u>\$ 41,773</u>	<u>\$ 41,838</u>	<u>\$ 89,293</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 620,000	\$ 421,118	\$ 421,118	\$ -	\$ 421,118	\$ -
Other	-	36	36	-	36	-
Total Revenues	620,000	421,154	421,154	-	421,154	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	336,000	261,000	256,688	-	256,688	4,312
Fringe Benefits	169,500	117,150	111,468	-	111,468	5,682
Supplies and Materials	20,763	15,239	11,598	2,591	14,189	1,050
Equipment	8,000	2,250	747	-	747	1,503
Contractual Services	99,490	63,805	35,193	12,228	47,421	16,384
Other	1,500	1,500	3	-	3	1,497
Total Expenditures	635,253	460,944	415,697	14,819	430,516	30,428
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,253)	(39,790)	5,457	\$ (14,819)	\$ (9,362)	\$ 30,428
Fund Balance at Beginning of Year	66,352	66,352	66,352			
Fund Balance at End of Year	\$ 51,099	\$ 26,562	\$ 71,809			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Housing Improvement
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 35,000	\$ 377,465	\$ 377,465	\$ -	\$ 377,465	\$ -
Total Revenues	<u>35,000</u>	<u>377,465</u>	<u>377,465</u>	<u>-</u>	<u>377,465</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	100	568	568	-	568	-
Contractual Services	56,737	419,493	411,032	8,461	419,493	-
Other	-	1,112	1,112	-	1,112	-
Total Expenditures	<u>56,837</u>	<u>421,173</u>	<u>412,712</u>	<u>8,461</u>	<u>421,173</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(21,837)	(43,708)	(35,247)	(8,461)	(43,708)	-
Other Financing Sources (Uses)						
Advances - In	-	15,500	15,500	-	15,500	-
Advances - Out	-	(150,000)	(150,000)	-	(150,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(134,500)</u>	<u>(134,500)</u>	<u>-</u>	<u>(134,500)</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(21,837)	(178,208)	(169,747)	<u>\$ (8,461)</u>	<u>\$ (178,208)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>302,234</u>	<u>302,234</u>	<u>302,234</u>			
Fund Balance at End of Year	<u>\$ 280,397</u>	<u>\$ 124,026</u>	<u>\$ 132,487</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 157,000	\$ 130,368	\$ 130,368	\$ -	\$ 130,368	\$ -
Intergovernmental	40,000	35,625	35,625	-	35,625	-
Other	139,500	135,274	137,007	-	137,007	1,733
Total Revenues	336,500	301,267	303,000	-	303,000	1,733
Expenditures						
Current:						
Human Services:						
Salaries and Wages	111,000	165,277	157,729	-	157,729	7,548
Fringe Benefits	66,475	89,350	77,570	-	77,570	11,780
Supplies and Materials	15,500	22,500	15,887	-	15,887	6,613
Equipment	12,555	12,555	8,591	-	8,591	3,964
Contractual Services	57,429	57,603	39,523	3,085	42,608	14,995
Other	33,750	36,750	26,273	-	26,273	10,477
Total Expenditures	296,709	384,035	325,573	3,085	328,658	55,377
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,791	(82,768)	(22,573)	<u>\$ (3,085)</u>	<u>\$ (25,658)</u>	<u>\$ 57,110</u>
Fund Balance at Beginning of Year	665,012	665,012	665,012			
Fund Balance at End of Year	\$ 704,803	\$ 582,244	\$ 642,439			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 2,200,000	\$ 1,651,832	\$ 1,651,832	\$ -	\$ 1,651,832	\$ -
Other	19,000	-	-	-	-	-
Total Revenues	<u>2,219,000</u>	<u>1,651,832</u>	<u>1,651,832</u>	<u>-</u>	<u>1,651,832</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,326,000	1,034,712	928,178	-	928,178	106,534
Fringe Benefits	688,485	560,704	450,548	-	450,548	110,156
Supplies and Materials	21,500	33,000	22,882	-	22,882	10,118
Equipment	6,000	7,200	4,964	-	4,964	2,236
Contractual Services	437,692	502,654	328,208	10,966	339,174	163,480
Other	186,900	177,431	137,790	-	137,790	39,641
Total Expenditures	<u>2,666,577</u>	<u>2,315,701</u>	<u>1,872,570</u>	<u>10,966</u>	<u>1,883,536</u>	<u>432,165</u>
(Deficiency) of Revenues (Under) Expenditures	(447,577)	(663,869)	(220,738)	<u>\$ (10,966)</u>	<u>\$ (231,704)</u>	<u>\$ 432,165</u>
Fund Balance at Beginning of Year	712,794	712,794	712,794			
Fund Balance at End of Year	<u>\$ 265,217</u>	<u>\$ 48,925</u>	<u>\$ 492,056</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 505,754	\$ 505,754	\$ 505,754	\$ -	\$ 505,754	-
Total Revenues	<u>505,754</u>	<u>505,754</u>	<u>505,754</u>	<u>-</u>	<u>505,754</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Other	400,000	774,772	480,734	-	480,734	294,038
Total Expenditures	<u>400,000</u>	<u>774,772</u>	<u>480,734</u>	<u>-</u>	<u>480,734</u>	<u>294,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	105,754	(269,018)	25,020	<u>\$ -</u>	<u>\$ 25,020</u>	<u>\$ 294,038</u>
Fund Balance at Beginning of Year	269,018	269,018	269,018			
Fund Balance at End of Year	<u>\$ 374,772</u>	<u>\$ -</u>	<u>\$ 294,038</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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 32,000	\$ 34,115	\$ 34,115	\$ -	\$ 34,115	\$ -
Total Revenues	32,000	34,115	34,115	-	34,115	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	10,120	4,922	-	4,922	5,198
Fringe Benefits	578	2,778	1,360	-	1,360	1,418
Other	2,700	6,700	1,389	-	1,389	5,311
Total Expenditures	6,398	19,598	7,671	-	7,671	11,927
Excess of Revenues Over Expenditures	25,602	14,517	26,444	\$ -	\$ 26,444	\$ 11,927
Fund Balance at Beginning of Year	53,077	53,077	53,077			
Fund Balance at End of Year	\$ 78,679	\$ 67,594	\$ 79,521			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ -	\$ 241,569	\$ 241,569	\$ -	\$ 241,569	\$ -
Licenses, Permits and Fees	381,217	173,867	173,867	-	173,867	-
Other	-	1,434	1,434	-	1,434	-
Total Revenues	381,217	416,870	416,870	-	416,870	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	176,539	176,539	166,317	-	166,317	10,222
Fringe Benefits	103,078	133,478	115,435	-	115,435	18,043
Supplies and Materials	49,974	42,668	31,780	-	31,780	10,888
Equipment	5,000	25,260	21,876	-	21,876	3,384
Contractual Services	48,702	75,613	59,970	6,543	66,513	9,100
Other	-	12,075	9,973	-	9,973	2,102
Total Expenditures	383,293	465,633	405,351	6,543	411,894	53,739
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,076)	(48,763)	11,519	\$ (6,543)	\$ 4,976	\$ 53,739
Fund Balance at Beginning of Year	657,086	657,086	657,086			
Fund Balance at End of Year	\$ 655,010	\$ 608,323	\$ 668,605			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 636,848	\$ 576,659	\$ 576,659	\$ -	\$ 576,659	\$ -
Licenses, Permits and Fees	3,000	669	669	-	669	-
Intergovernmental	20,000	81,014	81,014	-	81,014	-
Other	-	353	353	-	353	-
Total Revenues	659,848	658,695	658,695	-	658,695	-
Expenditures						
Current:						
Health:						
Salaries and Wages	347,000	331,000	161,730	-	161,730	169,270
Fringe Benefits	201,000	217,000	67,539	-	67,539	149,461
Supplies and Materials	34,500	34,500	4,625	-	4,625	29,875
Equipment	65,000	65,000	-	-	-	65,000
Contractual Services	70,630	364,630	307,095	-	307,095	57,535
Other	35,000	35,000	10,323	-	10,323	24,677
Total Expenditures	753,130	1,047,130	551,312	-	551,312	495,818
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,282)	(388,435)	107,383	<u>\$ -</u>	<u>\$ 107,383</u>	<u>\$ 495,818</u>
Fund Balance at Beginning of Year	1,237,849	1,237,849	1,237,849			
Fund Balance at End of Year	\$ 1,144,567	\$ 849,414	\$ 1,345,232			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 50,000	\$ 117,400	\$ 117,400	\$ -	\$ 117,400	\$ -
Total Revenues	50,000	117,400	117,400	-	117,400	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	140,000	140,000	121,162	-	121,162	18,838
Fringe Benefits	58,500	60,800	53,334	-	53,334	7,466
Supplies and Materials	6,000	6,000	653	-	653	5,347
Equipment	11,000	11,000	57	-	57	10,943
Contractual Services	5,000	5,000	166	-	166	4,834
Other	8,000	5,700	1,015	-	1,015	4,685
Total Expenditures	228,500	228,500	176,387	-	176,387	52,113
(Deficiency) of Revenues (Under) Expenditures	(178,500)	(111,100)	(58,987)	<u>\$ -</u>	<u>\$ (58,987)</u>	<u>\$ 52,113</u>
Fund Balance at Beginning of Year	244,371	244,371	244,371			
Fund Balance at End of Year	\$ 65,871	\$ 133,271	\$ 185,384			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ 15,961	\$ 15,961	\$ -	\$ 15,961	\$ -
Total Revenues	<u>-</u>	<u>15,961</u>	<u>15,961</u>	<u>-</u>	<u>15,961</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	-	82,466	80,442	-	80,442	2,024
Total Expenditures	<u>-</u>	<u>82,466</u>	<u>80,442</u>	<u>-</u>	<u>80,442</u>	<u>2,024</u>
(Deficiency) of Revenues (Under) Expenditures	-	(66,505)	(64,481)	<u>\$ -</u>	<u>\$ (64,481)</u>	<u>\$ 2,024</u>
Fund Balance at Beginning of Year	81,136	81,136	81,136			
Fund Balance at End of Year	<u>\$ 81,136</u>	<u>\$ 14,631</u>	<u>\$ 16,655</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 3,734,974	\$ 3,841,426	\$ 3,841,426	\$ -	\$ 3,841,426	\$ -
Other	1,232	1,033	1,033	-	1,033	-
Total Revenues	<u>3,736,206</u>	<u>3,842,459</u>	<u>3,842,459</u>	<u>-</u>	<u>3,842,459</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	2,566,675	2,566,675	2,475,075	-	2,475,075	91,600
Fringe Benefits	1,509,687	1,499,687	1,058,031	-	1,058,031	441,656
Supplies and Materials	68,141	100,141	39,723	2,158	41,881	58,260
Equipment	20,835	88,235	77,796	1,800	79,596	8,639
Contractual Services	803,064	595,334	361,738	38,558	400,296	195,038
Capital Outlay	10,609	20,609	17,130	-	17,130	3,479
Other	9,238	10,238	8,178	-	8,178	2,060
Total Expenditures	<u>4,988,249</u>	<u>4,880,919</u>	<u>4,037,671</u>	<u>42,516</u>	<u>4,080,187</u>	<u>800,732</u>
(Deficiency) of Revenues (Under) Expenditures	(1,252,043)	(1,038,460)	(195,212)	<u>\$ (42,516)</u>	<u>\$ (237,728)</u>	<u>\$ 800,732</u>
Fund Balance at Beginning of Year	4,586,168	4,586,168	4,586,168			
Fund Balance at End of Year	<u>\$ 3,334,125</u>	<u>\$ 3,547,708</u>	<u>\$ 4,390,956</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 4,887,900	\$ 4,125,341	\$ 4,125,341	\$ -	\$ 4,125,341	\$ -
Other	13,000	10,754	10,754	-	10,754	-
Total Revenues	<u>4,900,900</u>	<u>4,136,095</u>	<u>4,136,095</u>	<u>-</u>	<u>4,136,095</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	2,500,000	2,385,000	2,376,892	-	2,376,892	8,108
Fringe Benefits	1,172,000	1,187,000	1,167,369	-	1,167,369	19,631
Supplies and Materials	432,486	379,758	210,873	56,124	266,997	112,761
Equipment	22,309	23,787	11,464	1,034	12,498	11,289
Contractual Services	780,164	670,322	446,558	85,368	531,926	138,396
Capital Outlay	1,000	1,000	-	-	-	1,000
Other	221,838	251,828	233,997	305	234,302	17,526
Total Expenditures	<u>5,129,797</u>	<u>4,898,695</u>	<u>4,447,153</u>	<u>142,831</u>	<u>4,589,984</u>	<u>308,711</u>
(Deficiency) of Revenues						
(Under) Expenditures	(228,897)	(762,600)	(311,058)	<u>\$ (142,831)</u>	<u>\$ (453,889)</u>	<u>\$ 308,711</u>
Fund Balance at Beginning of Year	2,103,860	2,103,860	2,103,860			
Fund Balance at End of Year	<u>\$ 1,874,963</u>	<u>\$ 1,341,260</u>	<u>\$ 1,792,802</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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 334,128	\$ 310,785	\$ 310,785	\$ -	\$ 310,785	\$ -
Intergovernmental	10,300	513,986	513,986	-	513,986	-
Other	77,250	83,965	83,965	-	83,965	-
Total Revenues	421,678	908,736	908,736	-	908,736	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	433,518	576,074	492,877	-	492,877	83,197
Fringe Benefits	323,614	311,703	170,926	-	170,926	140,777
Supplies and Materials	58,990	46,081	25,972	7,147	33,119	12,962
Equipment	35,977	22,877	6,730	-	6,730	16,147
Contractual Services	84,043	85,293	67,268	1,545	68,813	16,480
Other	68,896	9,205	4,967	-	4,967	4,238
Total Expenditures	1,005,038	1,051,233	768,740	8,692	777,432	273,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	(583,360)	(142,497)	139,996	(8,692)	131,304	273,801
Other Financing Sources						
Operating Transfers - In	300,000	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(283,360)	(142,497)	139,996	\$ (8,692)	\$ 131,304	\$ 273,801
Fund Balance at Beginning of Year	584,695	584,695	584,695			
Fund Balance at End of Year	\$ 301,335	\$ 442,198	\$ 724,691			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 167,063	\$ 155,392	\$ 155,392	\$ -	\$ 155,392	\$ -
Intergovernmental	8,000	16,640	16,640	-	16,640	-
Total Revenues	175,063	172,032	172,032	-	172,032	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	142,000	142,000	127,489	-	127,489	14,511
Fringe Benefits	64,300	64,300	55,622	-	55,622	8,678
Supplies and Materials	34,175	32,563	15,478	3,495	18,973	13,590
Equipment	20,000	19,500	-	-	-	19,500
Contractual Services	28,135	28,091	21,929	276	22,205	5,886
Capital Outlay	-	30,000	-	-	-	30,000
Other	17,938	258,979	251,226	497	251,723	7,256
Total Expenditures	306,548	575,433	471,744	4,268	476,012	99,421
(Deficiency) of Revenues (Under) Expenditures	(131,485)	(403,401)	(299,712)	<u>\$ (4,268)</u>	<u>\$ (303,980)</u>	<u>\$ 99,421</u>
Fund Balance at Beginning of Year	808,336	808,336	808,336			
Fund Balance at End of Year	<u>\$ 676,851</u>	<u>\$ 404,935</u>	<u>\$ 508,624</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
911 System
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 1,892,832	\$ 1,717,175	\$ 1,717,175	\$ -	\$ 1,717,175	\$ -
Licenses, Permits and Fees	700,000	730,286	730,286	-	730,286	-
Intergovernmental	31,000	237,196	237,196	-	237,196	-
Total Revenues	<u>2,623,832</u>	<u>2,684,657</u>	<u>2,684,657</u>	<u>-</u>	<u>2,684,657</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,200,000	1,561,400	1,326,590	-	1,326,590	234,810
Fringe Benefits	386,000	557,442	479,835	-	479,835	77,607
Supplies and Materials	37,148	81,826	45,018	19,292	64,310	17,516
Equipment	513,323	1,196,268	628,089	132,149	760,238	436,030
Contractual Services	587,255	769,337	513,081	83,666	596,747	172,590
Other	125,525	867,905	805,981	15	805,996	61,909
Total Expenditures	<u>2,849,251</u>	<u>5,034,178</u>	<u>3,798,594</u>	<u>235,122</u>	<u>4,033,716</u>	<u>1,000,462</u>
(Deficiency) of Revenues						
(Under) Expenditures	(225,419)	(2,349,521)	(1,113,937)	<u>\$ (235,122)</u>	<u>\$ (1,349,059)</u>	<u>\$ 1,000,462</u>
Fund Balance at Beginning of Year	<u>8,957,461</u>	<u>8,957,461</u>	<u>8,957,461</u>			
Fund Balance at End of Year	<u>\$ 8,732,042</u>	<u>\$ 6,607,940</u>	<u>\$ 7,843,524</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 900,000	\$ 1,170,330	\$ 1,170,330	\$ -	\$ 1,170,330	\$ -
Intergovernmental	5,500,000	4,350,974	4,350,974	-	4,350,974	-
Other	6,000	3,002	3,002	-	3,002	-
Total Revenues	6,406,000	5,524,306	5,524,306	-	5,524,306	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,767,536	1,942,536	1,908,358	-	1,908,358	34,178
Fringe Benefits	858,460	1,008,460	945,701	-	945,701	62,759
Supplies and Materials	63,000	63,000	4,439	-	4,439	58,561
Equipment	53,000	53,000	-	-	-	53,000
Contractual Services	1,743,156	1,637,805	1,015,378	306,668	1,322,046	315,759
Other	1,314,700	1,314,700	797,720	-	797,720	516,980
Total Expenditures	5,799,852	6,019,501	4,671,596	306,668	4,978,264	1,041,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	606,148	(495,195)	852,710	\$ (306,668)	\$ 546,042	\$ 1,041,237
Fund Balance at Beginning of Year	2,160,607	2,160,607	2,160,607			
Fund Balance at End of Year	\$ 2,766,755	\$ 1,665,412	\$ 3,013,317			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 18,992	\$ 18,992	\$ -	\$ 18,992	\$ -
Other	500	1,707	1,707	-	1,707	-
Total Revenues	500	20,699	20,699	-	20,699	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	15,596	15,596	-	15,596	-
Supplies and Materials	500	2,707	950	-	950	1,757
Total Expenditures	500	18,303	16,546	-	16,546	1,757
Excess of Revenues Over Expenditures	-	2,396	4,153	<u>\$ -</u>	<u>\$ 4,153</u>	<u>\$ 1,757</u>
Fund Balance at Beginning of Year	11,973	11,973	11,973			
Fund Balance at End of Year	<u>\$ 11,973</u>	<u>\$ 14,369</u>	<u>\$ 16,126</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Maintenance
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 35,764	\$ 47,911	\$ 47,911	\$ -	\$ 47,911	\$ -
Total Revenues	<u>35,764</u>	<u>47,911</u>	<u>47,911</u>	<u>-</u>	<u>47,911</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	1,989	55,376	54,249	-	54,249	1,127
Total Expenditures	<u>1,989</u>	<u>55,376</u>	<u>54,249</u>	<u>-</u>	<u>54,249</u>	<u>1,127</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,775	(7,465)	(6,338)	<u>\$ -</u>	<u>\$ (6,338)</u>	<u>\$ 1,127</u>
Fund Balance at Beginning of Year	<u>255,872</u>	<u>255,872</u>	<u>255,872</u>			
Fund Balance at End of Year	<u>\$ 289,647</u>	<u>\$ 248,407</u>	<u>\$ 249,534</u>			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 526,209	\$ 387,318	\$ 387,318	\$ -	\$ 387,318	\$ -
Total Revenues	526,209	387,318	387,318	-	387,318	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	-	40,395	40,395	-	40,395	-
Equipment	507,930	286,731	174,154	62,370	236,524	50,207
Contractual Services	21,000	21,000	21,000	-	21,000	-
Other	73,609	70,649	125	-	125	70,524
Total Expenditures	602,539	418,775	235,674	62,370	298,044	120,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,330)	(31,457)	151,644	\$ (62,370)	\$ 89,274	\$ 120,731
Fund Balance at Beginning of Year	423,978	423,978	423,978			
Fund Balance at End of Year	\$ 347,648	\$ 392,521	\$ 575,622			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Litter Control
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	629	629	629			
Fund Balance at End of Year	<u>\$ 629</u>	<u>\$ 629</u>	<u>\$ 629</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Linkages Plus/Byrne Memorial
For the Year Ended December 31, 2012

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
P.A.I.R.
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits, and Fees	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	20,000	-	-	-	-	-
Total Revenues	22,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	35,000	34,000	75	-	75	33,925
Other	5,000	6,000	290	-	290	5,710
Total Expenditures	40,000	40,000	365	-	365	39,635
(Deficiency) of Revenues	(18,000)	(40,000)	(365)	<u>\$ -</u>	<u>\$ (365)</u>	<u>\$ 39,635</u>
(Under) Expenditures						
Fund Balance at Beginning of Year	93,053	93,053	93,053			
Fund Balance at End of Year	\$ 75,053	\$ 53,053	\$ 92,688			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 39,620	\$ 32,060	\$ 32,060	\$ -	\$ 32,060	\$ -
Total Revenues	39,620	32,060	32,060	-	32,060	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	32,000	27,434	27,434	-	27,434	-
Fringe Benefits	25,855	21,890	21,776	-	21,776	114
Other	1,600	3,100	2,193	-	2,193	907
Total Expenditures	59,455	52,424	51,403	-	51,403	1,021
(Deficiency) of Revenues (Under) Expenditures	(19,835)	(20,364)	(19,343)	\$ -	\$ (19,343)	\$ 1,021
Fund Balance at Beginning of Year	22,214	22,214	22,214			
Fund Balance at End of Year	\$ 2,379	\$ 1,850	\$ 2,871			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licences, Permits and Fees	\$ 60,000	\$ 58,357	\$ 58,357	\$ -	\$ 58,357	\$ -
Other	-	12,634	12,634	-	12,634	-
Total Revenues	60,000	70,991	70,991	-	70,991	-
Expenditures						
Current:						
Human Services:						
Contractual Services	-	1,027	-	-	-	1,027
Other	60,000	90,385	77,788	-	77,788	12,597
Total Expenditnres	60,000	91,412	77,788	-	77,788	13,624
(Deficiency) of Revenues (Under) Expenditures	-	(20,421)	(6,797)	<u>\$ -</u>	<u>\$ (6,797)</u>	<u>\$ 13,624</u>
Fund Balance at Beginning of Year	71,977	71,977	71,977			
Fund Balance at End of Year	\$ 71,977	\$ 51,556	\$ 65,180			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medicaid Outreach
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<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	1	1	1			
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 12,500	\$ 13,339	\$ 14,407	\$ -	\$ 14,407	\$ 1,068
Total Revenues	<u>12,500</u>	<u>13,339</u>	<u>14,407</u>	<u>-</u>	<u>14,407</u>	<u>1,068</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	10,000	6,000	1,682	-	1,682	4,318
Equipment	10,000	26,000	20,024	-	20,024	5,976
Contractual Services	-	8,000	4,750	-	4,750	3,250
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	<u>22,000</u>	<u>42,000</u>	<u>26,456</u>	<u>-</u>	<u>26,456</u>	<u>15,544</u>
(Deficiency) of Revenues (Under) Expenditures	(9,500)	(28,661)	(12,049)	<u>\$ -</u>	<u>\$ (12,049)</u>	<u>\$ 16,612</u>
Fund Balance at Beginning of Year	104,537	104,537	104,537			
Fund Balance at End of Year	<u>\$ 95,037</u>	<u>\$ 75,876</u>	<u>\$ 92,488</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal History On-Line
For the Year Ended December 31, 2012

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD-Medicaid
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,816,600	1,785,695	1,677,023	-	1,677,023	108,672
Fringe Benefits	874,679	798,584	672,163	-	672,163	126,421
Supplies and Materials	3,031	11,031	1,967	-	1,967	9,064
Equipment	8,892	8,892	5,606	-	5,606	3,286
Contractual Services	228,441	190,334	26,109	13,284	39,393	150,941
Other	27,486	39,486	35,514	-	35,514	3,972
Total Expenditures	<u>2,959,129</u>	<u>2,834,022</u>	<u>2,418,382</u>	<u>13,284</u>	<u>2,431,666</u>	<u>402,356</u>
(Deficiency) of Revenues (Under) Expenditures	(2,959,129)	(2,834,022)	(2,418,382)	(13,284)	(2,431,666)	402,356
Other Financing Sources						
Operating Transfers - In	3,500,000	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	540,871	(2,834,022)	(2,418,382)	<u>\$ (13,284)</u>	<u>\$ (2,431,666)</u>	<u>\$ 402,356</u>
Fund Balance at Beginning of Year	4,085,825	4,085,825	4,085,825			
Fund Balance at End of Year	<u>\$ 4,626,696</u>	<u>\$ 1,251,803</u>	<u>\$ 1,667,443</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 161,722	\$ 124,604	\$ 124,604	\$ -	\$ 124,604	\$ -
Total Revenues	161,722	124,604	124,604	-	124,604	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	100,784	100,784	93,459	-	93,459	7,325
Fringe Benefits	60,938	60,938	48,015	-	48,015	12,923
Total Expenditures	161,722	161,722	141,474	-	141,474	20,248
(Deficiency) of Revenues (Under) Expenditures	-	(37,118)	(16,870)	-	(16,870)	20,248
Other Financing Sources						
Operating Transfers - In	-	48,745	48,745	-	48,745	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	11,627	31,875	<u>\$ -</u>	<u>\$ 31,875</u>	<u>\$ 20,248</u>
Fund Balance at Beginning of Year	47,766	47,766	47,766			
Fund Balance at End of Year	\$ 47,766	\$ 59,393	\$ 79,641			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Fines and Forfeitures	\$ -	\$ 650	\$ 650	\$ -	\$ 650	\$ -
Total Revenues	<u>-</u>	<u>650</u>	<u>650</u>	<u>-</u>	<u>650</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	16,950	16,950	-	16,950	-
Total Expenditures	<u>-</u>	<u>16,950</u>	<u>16,950</u>	<u>-</u>	<u>16,950</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(16,300)	(16,300)	<u>\$ -</u>	<u>\$ (16,300)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	23,596	23,596	23,596			
Fund Balance at End of Year	<u>\$ 23,596</u>	<u>\$ 7,296</u>	<u>\$ 7,296</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, 2012

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Help America Vote Act
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Equipment	3,000	3,000	3,000	-	3,000	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
(Deficiency) of Revenues						
(Under) Expenditures	(3,000)	(3,000)	(3,000)	<u>\$ -</u>	<u>\$ (3,000)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	5,798	5,798	5,798			
Fund Balance at End of Year	<u>\$ 2,798</u>	<u>\$ 2,798</u>	<u>\$ 2,798</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCBDD-Capital
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Capital Outlay	40,000	40,000	40,000	-	40,000	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(40,000)	(40,000)	(40,000)	<u>\$ -</u>	<u>\$ (40,000)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	284,418	284,418	284,418			
Fund Balance at End of Year	<u>\$ 244,418</u>	<u>\$ 244,418</u>	<u>\$ 244,418</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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,715,000	\$ 2,273,928	\$ 2,273,928	\$ -	\$ 2,273,928	\$ -
Other	5,500	334,193	334,193	-	334,193	-
Total Revenues	3,720,500	2,608,121	2,608,121	-	2,608,121	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	50,000	466,539	465,016	-	465,016	1,523
Fringe Benefits	9,300	134,148	133,456	-	133,456	692
Supplies and Materials	9,000	22,850	13,979	-	13,979	8,871
Equipment	22,500	22,000	10,208	-	10,208	11,792
Contractual Services	3,205,500	2,212,013	1,913,973	-	1,913,973	298,040
Other	9,200	6,950	4,904	-	4,904	2,046
Total Expenditures	3,305,500	2,864,500	2,541,536	-	2,541,536	322,964
Excess (Deficiency) of Revenues Over (Under) Expenditures	415,000	(256,379)	66,585	-	66,585	322,964
Other Financing Sources (Uses)						
Advances - In	-	250,000	250,000	-	250,000	-
Advances - Out	-	(250,000)	(250,000)	-	(250,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	415,000	(256,379)	66,585	<u>\$ -</u>	<u>\$ 66,585</u>	<u>\$ 322,964</u>
Fund Balance at Beginning of Year	276,295	276,295	276,295			
Fund Balance at End of Year	\$ 691,295	\$ 19,916	\$ 342,880			

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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ -	\$ 69,195	\$ 69,195	\$ -	\$ 69,195	\$ -
Licenses, Permits and Fees	80,000	43,750	43,750	-	43,750	-
Total Revenues	80,000	112,945	112,945	-	112,945	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	1,500	1,450	1,325	-	1,325	125
Contractual Services	83,445	107,648	73,001	27,271	100,272	7,376
Other	-	117	117	-	117	-
Total Expenditures	84,945	109,215	74,443	27,271	101,714	7,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,945)	3,730	38,502	<u>\$ (27,271)</u>	<u>\$ 11,231</u>	<u>\$ 7,501</u>
Fund Balance at Beginning of Year	69,122	69,122	69,122			
Fund Balance at End of Year	<u>\$ 64,177</u>	<u>\$ 72,852</u>	<u>\$ 107,624</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 491	\$ 491	\$ -	\$ 491	\$ -
Total Revenues	<u>-</u>	<u>491</u>	<u>491</u>	<u>-</u>	<u>491</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	-	3,000	-	-	-	3,000
Other	-	1,000	-	-	-	1,000
Total Expenditures	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,509)	491	<u>\$ -</u>	<u>\$ 491</u>	<u>\$ 4,000</u>
Fund Balance at Beginning of Year	<u>5,178</u>	<u>5,178</u>	<u>5,178</u>			
Fund Balance at End of Year	<u>\$ 5,178</u>	<u>\$ 1,669</u>	<u>\$ 5,669</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Atrazine Grant Program
For the Year Ended December 31, 2012

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 2,500	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
Total Revenues	2,500	3,000	3,000	-	3,000	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Fringe Benefits	500	500	206	-	206	294
Total Expenditures	500	500	206	-	206	294
Excess of Revenues Over Expenditures	2,000	2,500	2,794	<u>\$ -</u>	<u>\$ 2,794</u>	<u>\$ 294</u>
Fund Balance at Beginning of Year	7,179	7,179	7,179			
Fund Balance at End of Year	\$ 9,179	\$ 9,679	\$ 9,973			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
AIM Program
 For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<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	424	424	424			
Fund Balance at End of Year	<u>\$ 424</u>	<u>\$ 424</u>	<u>\$ 424</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 800,000	\$ 1,693,778	\$ 1,693,778	\$ -	\$ 1,693,778	\$ -
Other	6,000	1,395	1,395	-	1,395	-
Total Revenues	806,000	1,695,173	1,695,173	-	1,695,173	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	600,000	1,410,723	1,210,285	-	1,210,285	200,438
Fringe Benefits	381,200	584,300	331,433	-	331,433	252,867
Supplies and Materials	13,000	13,000	5,985	-	5,985	7,015
Equipment	4,500	4,500	269	-	269	4,231
Contractual Services	82,980	270,480	212,944	2,602	215,546	54,934
Other	22,500	34,277	7,666	-	7,666	26,611
Total Expenditures	1,104,180	2,317,280	1,768,582	2,602	1,771,184	546,096
(Deficiency) of Revenues						
(Under) Expenditures	(298,180)	(622,107)	(73,409)	<u>\$ (2,602)</u>	<u>\$ (76,011)</u>	<u>\$ 546,096</u>
Fund Balance at Beginning of Year	1,000,484	1,000,484	1,000,484			
Fund Balance at End of Year	\$ 702,304	\$ 378,377	\$ 927,075			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Rotary
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 10,000	\$ 29,318	\$ 29,318	\$ -	\$ 29,318	\$ -
Total Revenues	10,000	29,318	29,318	-	29,318	-
Expenditures						
Current:						
Public Works:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	10,000	29,318	29,318	-	29,318	-
Other Financing (Uses)						
Advances - Out	(5,260)	(15,780)	(10,520)	-	(10,520)	(5,260)
Excess of Revenues Over Expenditures and Other Financing (Uses)	4,740	13,538	18,798	<u>\$ -</u>	<u>\$ 18,798</u>	<u>\$ (5,260)</u>
Fund Balance at Beginning of Year	22,608	22,608	22,608			
Fund Balance at End of Year	<u>\$ 27,348</u>	<u>\$ 36,146</u>	<u>\$ 41,406</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 600,000	\$ 498,211	\$ 498,211	\$ -	\$ 498,211	\$ -
Total Revenues	600,000	498,211	498,211	-	498,211	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	500,000	500,000	440,392	-	440,392	59,608
Fringe Benefits	173,250	173,250	135,137	-	135,137	38,113
Supplies and Materials	5,000	5,000	-	-	-	5,000
Equipment	50,000	50,000	-	-	-	50,000
Contractual Services	10,000	10,000	-	-	-	10,000
Other	25,000	25,000	94	-	94	24,906
Total Expenditures	763,250	763,250	575,623	-	575,623	187,627
(Deficiency) of Revenues						
(Under) Expenditures	(163,250)	(265,039)	(77,412)	<u>\$ -</u>	<u>\$ (77,412)</u>	<u>\$ 187,627</u>
Fund Balance at Beginning of Year	503,902	503,902	503,902			
Fund Balance at End of Year	\$ 340,652	\$ 238,863	\$ 426,490			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres Medicare
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 857,800	\$ 548,528	\$ 548,528	\$ -	\$ 548,528	\$ -
Total Revenues	857,800	548,528	548,528	-	548,528	-
Expenditures						
Current:						
Health:						
Supplies and Materials	571,606	349,897	307,605	37,348	344,953	4,944
Contractual Services	512,713	422,497	385,816	35,118	420,934	1,563
Total Expenditures	1,084,319	772,394	693,421	72,466	765,887	6,507
(Deficiency) of Revenues (Under) Expenditures	(226,519)	(223,866)	(144,893)	<u>\$ (72,466)</u>	<u>\$ (217,359)</u>	<u>\$ 6,507</u>
Fund Balance at Beginning of Year	347,203	347,203	347,203			
Fund Balance at End of Year	\$ 120,684	\$ 123,337	\$ 202,310			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 13,000	\$ 30,166	\$ 30,166	\$ -	\$ 30,166	\$ -
Total Revenues	13,000	30,166	30,166	-	30,166	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	-	100	6	-	6	94
Contractual Services	13,000	5,832	3,797	-	3,797	2,035
Other	-	-	-	-	-	-
Total Expenditures	13,000	5,932	3,803	-	3,803	2,129
Excess of Revenues Over Expenditures	-	24,234	26,363	<u>\$ -</u>	<u>\$ 26,363</u>	<u>\$ 2,129</u>
Fund Balance at Beginning of Year	86,035	86,035	86,035			
Fund Balance at End of Year	<u>\$ 86,035</u>	<u>\$ 110,269</u>	<u>\$ 112,398</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 36,000	\$ 52,971	\$ 52,971	\$ -	\$ 52,971	\$ -
Total Revenues	<u>36,000</u>	<u>52,971</u>	<u>52,971</u>	<u>-</u>	<u>52,971</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	25,262	25,262	-	25,262	-
Contractual Services	-	17,300	17,300	-	17,300	-
Other	39,250	22,786	11,118	-	11,118	11,668
Total Expenditures	<u>39,250</u>	<u>65,348</u>	<u>53,680</u>	<u>-</u>	<u>53,680</u>	<u>11,668</u>
(Deficiency) of Revenues (Under) Expenditures	(3,250)	(12,377)	(709)	<u>\$ -</u>	<u>\$ (709)</u>	<u>\$ 11,668</u>
Fund Balance at Beginning of Year	34,560	34,560	34,560			
Fund Balance at End of Year	<u>\$ 31,310</u>	<u>\$ 22,183</u>	<u>\$ 33,851</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Continuing Professional Training
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	1,000	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	24	24	24			
Fund Balance at End of Year	<u>\$ 1,024</u>	<u>\$ 24</u>	<u>\$ 24</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 43,184	\$ 43,184	\$ -	\$ 43,184	\$ -
Total Revenues	<u>-</u>	<u>43,184</u>	<u>43,184</u>	<u>-</u>	<u>43,184</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	18,326	18,326	-	18,326	-
Supplies and Materials	-	1,500	-	-	-	1,500
Equipment	-	30,000	-	-	-	30,000
Contractual Services	-	28,000	-	-	-	28,000
Other	-	63,174	-	-	-	63,174
Total Expenditures	<u>-</u>	<u>141,000</u>	<u>18,326</u>	<u>-</u>	<u>18,326</u>	<u>122,674</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(97,816)	24,858	<u>\$ -</u>	<u>\$ 24,858</u>	<u>\$ 122,674</u>
Fund Balance at Beginning of Year	141,957	141,957	141,957			
Fund Balance at End of Year	<u>\$ 141,957</u>	<u>\$ 44,141</u>	<u>\$ 166,815</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Foreclosure Special Project Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 615,000	\$ 530,894	\$ 530,894	\$ -	\$ 530,894	\$ -
Total Revenues	615,000	530,894	530,894	-	530,894	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	210,000	410,000	396,376	-	396,376	13,624
Fringe Benefits	73,500	78,700	74,580	-	74,580	4,120
Supplies and Materials	17,000	17,000	3,751	-	3,751	13,249
Equipment	13,000	13,000	-	-	-	13,000
Contractual Services	3,000	3,000	-	-	-	3,000
Other	215,500	12,300	2,849	-	2,849	9,451
Total Expenditures	532,000	534,000	477,556	-	477,556	56,444
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,000	(3,106)	53,338	<u>\$ -</u>	<u>\$ 53,338</u>	<u>\$ 56,444</u>
Fund Balance at Beginning of Year	761,170	761,170	761,170			
Fund Balance at End of Year	\$ 844,170	\$ 758,064	\$ 814,508			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Fund
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	-	276,741	144,146	-	144,146	132,595
Total Expenditures	-	276,741	144,146	-	144,146	132,595
(Deficiency) of Revenues						
(Under) Expenditures	-	(276,741)	(144,146)	<u>\$ -</u>	<u>\$ (144,146)</u>	<u>\$ 132,595</u>
Fund Balance at Beginning of Year	276,741	276,741	276,741			
Fund Balance at End of Year	<u>\$ 276,741</u>	<u>\$ -</u>	<u>\$ 132,595</u>			

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 50,000	\$ 895,351	\$ 895,351	\$ -	\$ 895,351	\$ -
Total Revenues	50,000	895,351	895,351	-	895,351	-
Expenditures						
Current:						
Economic Development and Assistance:						
Contractual Services	766	1,000,930	829,073	171,857	1,000,930	-
Other	-	3,058	3,058	-	3,058	-
Total Expenditures	766	1,003,988	832,131	171,857	1,003,988	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,234	(108,637)	63,220	<u>\$ (171,857)</u>	<u>\$ (108,637)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	111,076	111,076	111,076			
Fund Balance at End of Year	<u>\$ 160,310</u>	<u>\$ 2,439</u>	<u>\$ 174,296</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 8,000	\$ 13,700	\$ 13,700	\$ -	\$ 13,700	\$ -
Fines and Forfeitures	420,000	402,708	402,708	-	402,708	-
Other	242,000	290,249	290,249	-	290,249	-
Total Revenues	670,000	706,657	706,657	-	706,657	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	101,325	101,325	101,315	-	101,315	10
Fringe Benefits	53,950	53,950	49,897	-	49,897	4,053
Supplies and Materials	516,358	480,008	289,539	29,289	318,828	161,180
Equipment	11,000	31,000	22,811	-	22,811	8,189
Contractual Services	14,785	14,785	2,095	-	2,095	12,690
Other	12,440	12,440	8,199	-	8,199	4,241
Total Expenditures	709,858	693,508	473,856	29,289	503,145	190,363
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,858)	13,149	232,801	<u>\$ (29,289)</u>	<u>\$ 203,512</u>	<u>\$ 190,363</u>
Fund Balance at Beginning of Year	300,153	300,153	300,153			
Fund Balance at End of Year	\$ 260,295	\$ 313,302	\$ 532,954			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Storm Water Management
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<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>1</u>	<u>1</u>	<u>1</u>			
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Home Septic Treatment Systems
For the Year Ended December 31, 2012

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Probate Court Dispute Resolution Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 28,500	\$ 37,757	\$ 37,757	\$ -	\$ 37,757	\$ -
Total Revenues	28,500	37,757	37,757	-	37,757	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	3,000	3,000	-	-	-	3,000
Total Expenditures	3,000	3,000	-	-	-	3,000
Excess of Revenues Over Expenditures	25,500	34,757	37,757	-	37,757	3,000
Other Financing (Uses)						
Operating Transfers - Out	-	(18,123)	(18,123)	-	(18,123)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	25,500	16,634	19,634	<u>\$ -</u>	<u>\$ 19,634</u>	<u>\$ 3,000</u>
Fund Balance at Beginning of Year	37,556	37,556	37,556			
Fund Balance at End of Year	<u>\$ 63,056</u>	<u>\$ 54,190</u>	<u>\$ 57,190</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Tax Increment Financing Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 50,000	\$ 78,823	\$ 78,823	\$ -	\$ 78,823	\$ -
Intergovernmental	-	10,392	10,392	-	10,392	-
Total Revenues	<u>50,000</u>	<u>89,215</u>	<u>89,215</u>	<u>-</u>	<u>89,215</u>	<u>-</u>
Expenditures						
Current:						
Economic Development:						
Other	45,000	84,019	84,019	-	84,019	-
Total Expenditures	<u>45,000</u>	<u>84,019</u>	<u>84,019</u>	<u>-</u>	<u>84,019</u>	<u>-</u>
Excess of Revenues Over Expenditures	5,000	5,196	5,196	<u>\$ -</u>	<u>\$ 5,196</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 5,000</u>	<u>\$ 5,196</u>	<u>\$ 5,196</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Small Business Development Center
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 150,000	\$ 17,750	\$ 17,750	\$ -	\$ 17,750	\$ -
Total Revenues	150,000	17,750	17,750	-	17,750	-
Expenditures						
Current:						
Economic Development and Assistance:						
Contractual Services	20,000	8,350	8,350	-	8,350	-
Total Expenditures	20,000	8,350	8,350	-	8,350	-
Excess of Revenues Over Expenditures	130,000	9,400	9,400	-	9,400	-
Other Financing (Uses)						
Advances - Out	-	(20,000)	(20,000)	-	(20,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	130,000	(10,600)	(10,600)	\$ -	\$ (10,600)	\$ -
Fund Balance at Beginning of Year	10,600	10,600	10,600			
Fund Balance at End of Year	\$ 140,600	\$ -	\$ -			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ -	\$ 59,694	\$ 59,694	\$ -	\$ 59,694	\$ -
Total Revenues	<u>-</u>	<u>59,694</u>	<u>59,694</u>	<u>-</u>	<u>59,694</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	59,694	59,694	<u>\$ -</u>	<u>\$ 59,694</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>17,250</u>	<u>17,250</u>	<u>17,250</u>			
Fund Balance at End of Year	<u>\$ 17,250</u>	<u>\$ 76,944</u>	<u>\$ 76,944</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Sexual Predator Program
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 459,859	\$ 192,872	\$ 192,872	\$ -	\$ 192,872	\$ -
Total Revenues	459,859	192,872	192,872	-	192,872	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	105,928	93,271	-	93,271	12,657
Fringe Benefits	-	43,496	38,454	-	38,454	5,042
Supplies and Materials	20,000	20,000	20,000	-	20,000	-
Equipment	28,491	28,491	28,491	-	28,491	-
Other	205,684	8,438	8,303	-	8,303	135
Total Expenditures	254,175	206,353	188,519	-	188,519	17,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	205,684	(13,481)	4,353	-	4,353	17,834
Other Financing Sources (Uses)						
Advances - In	77,000	77,000	77,000	-	77,000	-
Advances - Out	-	(38,500)	(38,500)	-	(38,500)	-
Total Other Financing Sources	77,000	38,500	38,500	-	38,500	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	282,684	25,019	42,853	<u>\$ -</u>	<u>\$ 42,853</u>	<u>\$ 17,834</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 282,684</u>	<u>\$ 25,019</u>	<u>\$ 42,853</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Hiring Program
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 326,500	\$ 109,519	\$ 109,519	\$ -	\$ 109,519	\$ -
Total Revenues	326,500	109,519	109,519	-	109,519	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	86,984	75,329	-	75,329	11,655
Fringe Benefits	-	36,115	30,763	-	30,763	5,352
Other	163,250	-	-	-	-	-
Total Expenditures	163,250	123,099	106,092	-	106,092	17,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	163,250	(13,580)	3,427	-	3,427	17,007
Other Financing Sources (Uses)						
Advances - In	66,000	66,000	66,000	-	66,000	-
Advances - Out	-	(33,000)	(33,000)	-	(33,000)	-
Total Other Financing Sources	66,000	33,000	33,000	-	33,000	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources	229,250	19,420	36,427	\$ -	\$ 36,427	\$ 17,007
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 229,250	\$ 19,420	\$ 36,427			

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, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 2,232,503	\$ 2,040,605	\$ 2,040,605	\$ -	\$ 2,040,605	\$ -
Intergovernmental	1,405,000	1,699,162	1,699,162	-	1,699,162	-
Special Assessments	408,000	547,419	547,419	-	547,419	-
Other	6,500	1,283	1,283	-	1,283	-
Total Revenues	4,052,003	4,288,469	4,288,469	-	4,288,469	-
Expenditures						
General Obligation Bonds Principal Retirement	2,070,000	2,070,000	2,070,000	-	2,070,000	-
General Obligation Bonds Interest	1,000,000	987,445	987,445	-	987,445	-
Special Assessment Bonds Principal Retirement	250,000	250,000	250,000	-	250,000	-
Special Assessment Bonds Interest	155,000	155,000	154,515	-	154,515	485
Bond Anticipation Notes Principal Retirement	-	390,952	371,570	-	371,570	19,382
Bond Anticipation Notes Interest	-	206,883	99,637	-	99,637	107,246
Manuscript Debt Interest	-	81,250	78,000	-	78,000	3,250
Fiscal Charges	-	157,241	84,241	-	84,241	73,000
Other	41,700	99,800	92,016	-	92,016	7,784
Total Expenditures	3,516,700	4,398,571	4,187,424	-	4,187,424	211,147
Excess (Deficiency) of Revenues Over (Under) Expenditures	535,303	(110,102)	101,045	-	101,045	211,147
Other Financing Sources						
Note Proceeds	-	105,785	105,785	-	105,785	-
Bond Proceeds	-	180,785	180,785	-	180,785	-
Premium on Debt Issuance	-	13,638	13,638	-	13,638	-
Total Other Financing Sources	-	300,208	300,208	-	300,208	-
Excess of Revenues and Other Financing Sources Over Expenditures	535,303	190,106	401,253	<u>\$ -</u>	<u>\$ 401,253</u>	<u>\$ 211,147</u>
Fund Balance at Beginning of Year	598,088	598,088	598,088			
Fund Balance at End of Year	\$ 1,133,391	\$ 788,194	\$ 999,341			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Construction
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Capital Outlay:						
Supplies and Materials	-	7,500	1,589	-	1,589	5,911
Equipment	-	10,500	5,186	-	5,186	5,314
Contractual Services	-	19,135	13,471	1,900	15,371	3,764
Capital Outlay	-	51,613	26,319	-	26,319	25,294
Other	-	266	265	-	265	1
Total Expenditures	<u>-</u>	<u>89,014</u>	<u>46,830</u>	<u>1,900</u>	<u>48,730</u>	<u>40,284</u>
(Deficiency) of Revenues (Under) Expenditures	-	(89,014)	(46,830)	<u>\$ (1,900)</u>	<u>\$ (48,730)</u>	<u>\$ 40,284</u>
Fund Balance at Beginning of Year	<u>190,093</u>	<u>190,093</u>	<u>190,093</u>			
Fund Balance at End of Year	<u>\$ 190,093</u>	<u>\$ 101,079</u>	<u>\$ 143,263</u>			

Capital Projects Fund

The Capital 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.)

Q Construction – 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)
Q Construction
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 4,931,942	\$ 5,873,642	\$ 6,100,552	\$ -	\$ 6,100,552	\$ 226,910
Other	-	554,834	554,834	-	554,834	-
Total Revenues	4,931,942	6,428,476	6,655,386	-	6,655,386	226,910
Expenditures						
Capital Outlay:						
Justice Center	30,672	30,672	-	30,672	30,672	-
Transportation Hub	15,002	48,521	18,250	10,800	29,050	19,471
Energy Conservation Project	-	18,666	18,666	-	18,666	-
Engineer Salt Shed	100,847	115,989	115,989	-	115,989	-
Issue II	2,451,374	1,191,738	1,191,738	-	1,191,738	-
ODOT Federal Awards	2,480,568	4,866,816	4,866,816	-	4,866,816	-
Highway Planning/Construction	428,093	580,372	150,524	288,869	439,393	140,979
Principal Retirement	-	10,198,430	10,198,430	-	10,198,430	-
Total Expenditures	5,506,556	17,051,204	16,560,413	330,341	16,890,754	160,450
(Deficiency) of Revenues (Under) Expenditures	(574,614)	(10,622,728)	(9,905,027)	(330,341)	(10,235,368)	387,360
Other Financing Sources (Uses)						
Note Proceeds	-	5,099,215	5,099,215	-	5,099,215	-
Bond Proceeds	-	5,099,215	5,099,215	-	5,099,215	-
Advances - Out	-	(653,358)	(653,358)	-	(653,358)	-
Total Other Financing Sources (Uses)	-	9,545,072	9,545,072	-	9,545,072	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Sources	(574,614)	(1,077,656)	(359,955)	\$ (330,341)	\$ (690,296)	\$ 387,360
Fund Balance at Beginning of Year	956,142	956,142	956,142			
Fund Balance at End of Year	\$ 381,528	\$ (121,514)	\$ 596,187			

Proprietary Funds

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

Enterprise Funds

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

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

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

Internal Service Fund

The Internal Service Fund is used to account for the activity of the County's self-funded insurance programs.

Workers' Compensation Reserve Fund

The Workers' Compensation Reserve Fund is used to account for the State Workers' Compensation Retrospective Rating Plan.

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund-Lorain County Regional Airport
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 72,800	\$ 211,346	\$ 211,346	\$ -	\$ 211,346	\$ -
Intergovernmental	-	483,208	483,208	-	483,208	-
Total Revenues	72,800	694,554	694,554	-	694,554	-
Expenses						
Current:						
Contractual Services	195,659	285,985	234,571	37,072	271,643	14,342
Supplies and Materials	2,000	15,100	12,951	-	12,951	2,149
Equipment	-	3,750	2,462	-	2,462	1,288
Capital Outlay	17,880	563,704	471,031	61,978	533,009	30,695
Other	-	8,750	7,254	-	7,254	1,496
Total Expenses	215,539	877,289	728,269	99,050	827,319	49,970
(Deficiency) of Revenues (Under) Expenses	(142,739)	(182,735)	(33,715)	(99,050)	(132,765)	49,970
Other Financing Sources						
Transfers - In	50,000	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(92,739)	(132,735)	16,285	<u>\$ (99,050)</u>	<u>\$ (82,765)</u>	<u>\$ 49,970</u>
Fund Balance at Beginning of Year	168,013	168,013	168,013			
Fund Balance at End of Year	\$ 75,274	\$ 35,278	\$ 184,298			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund-Sewer System
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,479,000	\$ 2,119,845	\$ 2,119,845	\$ -	\$ 2,119,845	\$ -
Intergovernmental	-	170,779	170,779	-	170,779	-
Other	-	38,489	38,489	-	38,489	-
Total Revenues	1,479,000	2,329,113	2,329,113	-	2,329,113	-
Expenses						
Current:						
Personal Services	270,000	302,000	294,515	-	294,515	7,485
Fringe Benefits	119,015	119,015	110,910	-	110,910	8,105
Contractual Services	294,969	625,347	467,123	91,324	558,447	66,900
Supplies and Materials	55,000	52,000	30,995	-	30,995	21,005
Equipment	45,000	21,500	605	9,290	9,895	11,605
Capital Outlay	-	170,779	170,779	-	170,779	-
OWDA Loan Principal Retirement	165,004	247,685	193,781	-	193,781	53,904
OWDA Loan Interest	15,825	38,648	38,648	-	38,648	-
OPWC Loan Principal Retirement	13,834	13,834	13,834	-	13,834	-
Gen Obligation Principal Retirement	145,000	145,000	145,000	-	145,000	-
Gen Obligation Interest	325,000	325,015	324,378	-	324,378	637
Other	147,337	128,067	104,565	1,150	105,715	22,352
Total Expenses	1,595,984	2,188,890	1,895,133	101,764	1,996,897	191,993
Excess (Deficiency) of Revenues Over (Under) Expenses	(116,984)	140,223	433,980	<u>\$ (101,764)</u>	<u>\$ 332,216</u>	<u>\$ 191,993</u>
Fund Balance at Beginning of Year	1,794,753	1,794,753	1,794,753			
Fund Balance at End of Year	<u>\$ 1,677,769</u>	<u>\$ 1,934,976</u>	<u>\$ 2,228,733</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund-Lorain County Transit
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 212,000	\$ 141,606	\$ 141,631	\$ -	\$ 141,631	\$ 25
Intergovernmental	1,213,917	1,527,510	1,527,510	-	1,527,510	-
Other	3,000	-	-	-	-	-
Total Revenues	1,428,917	1,669,116	1,669,141	-	1,669,141	25
Expenses						
Current:						
Personal Services	42,307	43,908	43,557	-	43,557	351
Fringe Benefits	25,427	27,355	27,005	-	27,005	350
Contractual Services	1,393,633	1,740,475	1,737,185	-	1,737,185	3,290
Supplies and Materials	3,750	9,607	4,898	-	4,898	4,709
Other	13,800	14,617	12,671	-	12,671	1,946
Total Expenses	1,478,917	1,835,962	1,825,316	-	1,825,316	10,646
(Deficiency) of Revenues (Under) Expenses	(50,000)	(166,846)	(156,175)	-	(156,175)	10,671
Other Financing Sources (Uses)						
Advances - In	-	200,000	200,000	-	200,000	-
Advances - Out	-	(156,000)	(156,000)	-	(156,000)	-
Transfers - In	50,000	50,000	50,000	-	50,000	-
Total Other Financing Sources (Uses)	50,000	94,000	94,000	-	94,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses and Other Financing Sources	-	(72,846)	(62,175)	<u>\$ -</u>	<u>\$ (62,175)</u>	<u>\$ 10,671</u>
Fund Balance at Beginning of Year	103,219	103,219	103,219			
Fund Balance at End of Year	\$ 103,219	\$ 30,373	\$ 41,044			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund-Internal Service Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 27,100,000	\$ 24,292,580	\$ 24,292,580	\$ -	\$ 24,292,580	\$ -
Other	125,000	788	788	-	788	-
Total Revenues	<u>27,225,000</u>	<u>24,293,368</u>	<u>24,293,368</u>	<u>-</u>	<u>24,293,368</u>	<u>-</u>
Expenses						
Current:						
Personal Services	51,000	51,000	49,088	-	49,088	1,912
Fringe Benefits	28,260	28,260	25,010	-	25,010	3,250
Contractual Services	2,765,000	2,765,000	991,948	7,591	999,539	1,765,461
Claims & Judgments	24,500,000	24,384,701	22,238,600	602,857	22,841,457	1,543,244
Supplies and Materials	15,000	15,000	988	-	988	14,012
Equipment	7,000	7,000	-	-	-	7,000
Other	35,000	15,000	8,985	-	8,985	6,015
Total Expenses	<u>27,401,260</u>	<u>27,265,961</u>	<u>23,314,619</u>	<u>610,448</u>	<u>23,925,067</u>	<u>3,340,894</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	(176,260)	(2,972,593)	978,749	<u>\$ (610,448)</u>	<u>\$ 368,301</u>	<u>\$ 3,340,894</u>
Fund Balance at Beginning of Year	<u>11,968,983</u>	<u>11,968,983</u>	<u>11,968,983</u>			
Fund Balance at End of Year	<u>\$ 11,792,723</u>	<u>\$ 8,996,390</u>	<u>\$ 12,947,732</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund-Workers' Compensation Reserve Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,800,000	\$ 1,594,701	\$ 1,594,701	\$ -	\$ 1,594,701	\$ -
Other	-	24,068	24,068	-	24,068	-
Total Revenues	1,800,000	1,618,769	1,618,769	-	1,618,769	-
Expenses						
Current:						
Personal Services	45,000	45,000	42,760	-	42,760	2,240
Fringe Benefits	19,610	19,610	12,749	-	12,749	6,861
Contractual Services	800	43,900	39,283	2,342	41,625	2,275
Claims & Judgments	125,000	275,000	256,403	-	256,403	18,597
Other	250	250	-	-	-	250
Total Expenses	190,660	383,760	351,195	2,342	353,537	30,223
Excess (Deficiency) of Revenues Over (Under) Expenses	1,609,340	1,235,009	1,267,574	\$ (2,342)	\$ 1,265,232	\$ 30,223
Fund Balance at Beginning of Year	1,880,099	1,880,099	1,880,099			
Fund Balance at End of Year	\$ 3,489,439	\$ 3,115,108	\$ 3,147,673			

Lorain County, Ohio Agency Funds

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

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

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

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

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

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

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

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

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

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

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

Local Emergency Planning Commission – To account for revenues and expenditures of the Local Emergency Planning Commission for which the County serves as fiscal agent.

Community Based Correctional Facility – To account for the operation of the community based correctional facility for which the County serves as fiscal agent.

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

Golden Acres – To account for the moneys held on behalf of the County home residents.

Benefit America Flex Plan – To account for employee deductions under Internal Revenue Code Section 125 for medical and child care expenses.

U-Trust – To account for unclaimed and surplus funds held in trust by the county.

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

Lorain County, Ohio
Agency Funds

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

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

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Lorain County, Ohio
 Combining Balance Sheet
All Agency Funds
 December 31, 2012

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>	<u>Soil and Water</u>
ALL AGENCY FUNDS						
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 108,442	\$ 10,846,826	\$ 3,080,900	\$ 797	\$ 8,068,236	\$ 121,660
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	333,624,217	-	11,230,282	-	-
Special Assessments	-	26,388,485	-	-	-	-
Intergovernmental	-	20,577,803	-	-	-	-
Total Assets	<u>\$ 108,442</u>	<u>\$ 391,437,331</u>	<u>\$ 3,080,900</u>	<u>\$ 11,231,079</u>	<u>\$ 8,068,236</u>	<u>\$ 121,660</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ 11,230,282	\$ -	\$ -
Intergovernmental Payable	-	354,183,040	-	-	1,147	-
Undistributed Monies	108,442	37,254,291	3,080,900	797	8,067,089	121,660
Total Liabilities	<u>\$ 108,442</u>	<u>\$ 391,437,331</u>	<u>\$ 3,080,900</u>	<u>\$ 11,231,079</u>	<u>\$ 8,068,236</u>	<u>\$ 121,660</u>

<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>	<u>Community Based Correctional Facility</u>	<u>Sheriff's Inmate</u>	<u>Golden Acres</u>
\$ 660,983	\$ -	\$ -	\$ -	\$ -	\$ 293,332	\$ -	\$ -
-	3,487,104	458,026	11,004	176,391	89,648	140,277	27,343
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 660,983</u>	<u>\$ 3,487,104</u>	<u>\$ 458,026</u>	<u>\$ 11,004</u>	<u>\$ 176,391</u>	<u>\$ 382,980</u>	<u>\$ 140,277</u>	<u>\$ 27,343</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
660,983	3,487,104	458,026	11,004	176,391	382,980	140,277	27,343
<u>\$ 660,983</u>	<u>\$ 3,487,104</u>	<u>\$ 458,026</u>	<u>\$ 11,004</u>	<u>\$ 176,391</u>	<u>\$ 382,980</u>	<u>\$ 140,277</u>	<u>\$ 27,343</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
All Agency Funds (continued)
 December 31, 2012

	<u>Benefit America Flex Plan</u>	<u>U-Trust</u>	<u>Ohio Trust Fund</u>	<u>HB562</u>	<u>West Shore Commuter Rail Account</u>	<u>Totals</u>
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 77,471	\$ 2,729,566	\$ 359,777	\$ 36,045	\$ 11,651	\$ 26,395,686
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	4,389,793
Receivables:						
Property and Other Taxes	-	-	-	-	-	344,854,499
Special Assessments	-	-	-	-	-	26,388,485
Intergovernmental	-	-	-	-	-	20,577,803
Total Assets	<u>\$ 77,471</u>	<u>\$ 2,729,566</u>	<u>\$ 359,777</u>	<u>\$ 36,045</u>	<u>\$ 11,651</u>	<u>\$ 422,606,266</u>
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,230,282
Intergovernmental Payable	-	-	-	-	-	354,184,187
Undistributed Monies	77,471	2,729,566	359,777	36,045	11,651	57,191,797
Total Liabilities	<u>\$ 77,471</u>	<u>\$ 2,729,566</u>	<u>\$ 359,777</u>	<u>\$ 36,045</u>	<u>\$ 11,651</u>	<u>\$ 422,606,266</u>

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 397,980	\$ 1,078,936	\$ 1,368,474	\$ 108,442
Total Assets	\$ 397,980	\$ 1,078,936	\$ 1,368,474	\$ 108,442
Liabilities				
Undistributed Monies	\$ 397,980	\$ 1,078,936	\$ 1,368,474	\$ 108,442
Total Liabilities	\$ 397,980	\$ 1,078,936	\$ 1,368,474	\$ 108,442
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,078,526	\$ 361,511,274	\$ 358,742,974	\$ 10,846,826
Receivables:				
Property and Other Taxes	325,827,702	333,624,217	325,827,702	333,624,217
Special Assessments	19,449,557	26,388,485	19,449,557	26,388,485
Intergovernmental	19,892,026	20,577,803	19,892,026	20,577,803
Total Assets	\$ 373,247,811	\$ 742,101,779	\$ 723,912,259	\$ 391,437,331
Liabilities				
Due to County Funds:				
Property Taxes	\$ -	\$ 47,731,647	\$ 47,731,647	\$ -
Special Assessments	-	6,438,102	6,438,102	-
Intergovernmental Payable	345,695,701	354,183,040	345,695,701	354,183,040
Undistributed Monies	27,552,110	333,748,990	324,046,809	37,254,291
Total Liabilities	\$ 373,247,811	\$ 742,101,779	\$ 723,912,259	\$ 391,437,331
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,043,491	\$ 6,745,471	\$ 6,708,062	\$ 3,080,900
Total Assets	\$ 3,043,491	\$ 6,745,471	\$ 6,708,062	\$ 3,080,900
Liabilities				
Undistributed Monies	\$ 3,043,491	\$ 6,745,471	\$ 6,708,062	\$ 3,080,900
Total Liabilities	\$ 3,043,491	\$ 6,745,471	\$ 6,708,062	\$ 3,080,900
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 468	\$ 392,150,387	\$ 392,150,058	\$ 797
Receivables:				
Property and Other Taxes	13,956,776	11,230,282	13,956,776	11,230,282
Total Assets	\$ 13,957,244	\$ 403,380,669	\$ 406,106,834	\$ 11,231,079
Liabilities				
Local Government Taxes Payable	\$ 13,956,776	\$ 11,230,282	\$ 13,956,776	\$ 11,230,282
Intergovernmental Payable	-	-	-	-
Undistributed Monies	468	392,150,387	392,150,058	797
Total Liabilities	\$ 13,957,244	\$ 403,380,669	\$ 406,106,834	\$ 11,231,079
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 7,165,324	\$ 7,843,909	\$ 6,940,997	\$ 8,068,236
Total Assets	\$ 7,165,324	\$ 7,843,909	\$ 6,940,997	\$ 8,068,236
Liabilities				
Intergovernmental Payable	\$ 1,878	\$ 1,147	\$ 1,878	\$ 1,147
Undistributed Monies	7,163,446	7,842,762	6,939,119	8,067,089
Total Liabilities	\$ 7,165,324	\$ 7,843,909	\$ 6,940,997	\$ 8,068,236

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012

	<u>Balance 1/1/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</u>
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 73,543	\$ 191,735	\$ 143,618	\$ 121,660
Total Assets	<u>\$ 73,543</u>	<u>\$ 191,735</u>	<u>\$ 143,618</u>	<u>\$ 121,660</u>
Liabilities				
Intergovernmental Payable	\$ 2,324	\$ -	\$ 2,324	\$ -
Undistributed Monies	71,219	191,735	141,294	121,660
Total Liabilities	<u>\$ 73,543</u>	<u>\$ 191,735</u>	<u>\$ 143,618</u>	<u>\$ 121,660</u>
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 643,776	\$ 43,100,259	\$ 43,083,052	\$ 660,983
Total Assets	<u>\$ 643,776</u>	<u>\$ 43,100,259</u>	<u>\$ 43,083,052</u>	<u>\$ 660,983</u>
Liabilities				
Undistributed Monies	\$ 643,776	\$ 43,100,259	\$ 43,083,052	\$ 660,983
Total Liabilities	<u>\$ 643,776</u>	<u>\$ 43,100,259</u>	<u>\$ 43,083,052</u>	<u>\$ 660,983</u>
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,800,201	\$ -	\$ 313,097	\$ 3,487,104
Total Assets	<u>\$ 3,800,201</u>	<u>\$ -</u>	<u>\$ 313,097</u>	<u>\$ 3,487,104</u>
Liabilities				
Undistributed Monies	\$ 3,800,201	\$ -	\$ 313,097	\$ 3,487,104
Total Liabilities	<u>\$ 3,800,201</u>	<u>\$ -</u>	<u>\$ 313,097</u>	<u>\$ 3,487,104</u>
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 98,448	\$ 359,578	\$ -	\$ 458,026
Total Assets	<u>\$ 98,448</u>	<u>\$ 359,578</u>	<u>\$ -</u>	<u>\$ 458,026</u>
Liabilities				
Undistributed Monies	\$ 98,448	\$ 359,578	\$ -	\$ 458,026
Total Liabilities	<u>\$ 98,448</u>	<u>\$ 359,578</u>	<u>\$ -</u>	<u>\$ 458,026</u>
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 8,622	\$ 2,382	\$ -	\$ 11,004
Total Assets	<u>\$ 8,622</u>	<u>\$ 2,382</u>	<u>\$ -</u>	<u>\$ 11,004</u>
Liabilities				
Undistributed Monies	\$ 8,622	\$ 2,382	\$ -	\$ 11,004
Total Liabilities	<u>\$ 8,622</u>	<u>\$ 2,382</u>	<u>\$ -</u>	<u>\$ 11,004</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 164,619	\$ 11,772	\$ -	\$ 176,391
Total Assets	\$ 164,619	\$ 11,772	\$ -	\$ 176,391
Liabilities				
Undistributed Monies	\$ 164,619	\$ 11,772	\$ -	\$ 176,391
Total Liabilities	\$ 164,619	\$ 11,772	\$ -	\$ 176,391
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 282,221	\$ 1,886,757	\$ 1,875,646	\$ 293,332
Cash and Cash Equivalents in Segregated Accounts	62,195	89,648	62,195	89,648
Total Assets	\$ 344,416	\$ 1,976,405	\$ 1,937,841	\$ 382,980
Liabilities				
Intergovernmental Payable	\$ -	\$ -	\$ -	\$ -
Undistributed Monies	344,416	1,976,405	1,937,841	382,980
Total Liabilities	\$ 344,416	\$ 1,976,405	\$ 1,937,841	\$ 382,980
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 129,121	\$ 11,156	\$ -	\$ 140,277
Total Assets	\$ 129,121	\$ 11,156	\$ -	\$ 140,277
Liabilities				
Undistributed Monies	\$ 129,121	\$ 11,156	\$ -	\$ 140,277
Total Liabilities	\$ 129,121	\$ 11,156	\$ -	\$ 140,277
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 49,625	\$ -	\$ 22,282	\$ 27,343
Total Assets	\$ 49,625	\$ -	\$ 22,282	\$ 27,343
Liabilities				
Undistributed Monies	\$ 49,625	\$ -	\$ 22,282	\$ 27,343
Total Liabilities	\$ 49,625	\$ -	\$ 22,282	\$ 27,343
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 73,064	\$ 4,407	\$ -	\$ 77,471
Total Assets	\$ 73,064	\$ 4,407	\$ -	\$ 77,471
Liabilities				
Undistributed Monies	\$ 73,064	\$ 4,407	\$ -	\$ 77,471
Total Liabilities	\$ 73,064	\$ 4,407	\$ -	\$ 77,471

(continued)

Lorain County, Ohio
 Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
 For the Year Ended December 31, 2012

	Balance 1/1/12	Additions	Reductions	Balance 12/31/12
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 2,875,762	\$ 520,848	\$ 667,044	\$ 2,729,566
Total Assets	\$ 2,875,762	\$ 520,848	\$ 667,044	\$ 2,729,566
Liabilities				
Undistributed Monies	\$ 2,875,762	\$ 520,848	\$ 667,044	\$ 2,729,566
Total Liabilities	\$ 2,875,762	\$ 520,848	\$ 667,044	\$ 2,729,566
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 297,702	\$ 1,302,999	\$ 1,240,924	\$ 359,777
Total Assets	\$ 297,702	\$ 1,302,999	\$ 1,240,924	\$ 359,777
Liabilities				
Undistributed Monies	\$ 297,702	\$ 1,302,999	\$ 1,240,924	\$ 359,777
Total Liabilities	\$ 297,702	\$ 1,302,999	\$ 1,240,924	\$ 359,777
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 27,104	\$ 8,941	\$ -	\$ 36,045
Total Assets	\$ 27,104	\$ 8,941	\$ -	\$ 36,045
Liabilities				
Undistributed Monies	\$ 27,104	\$ 8,941	\$ -	\$ 36,045
Total Liabilities	\$ 27,104	\$ 8,941	\$ -	\$ 36,045
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 5,205	\$ 51,956	\$ 45,510	\$ 11,651
Total Assets	\$ 5,205	\$ 51,956	\$ 45,510	\$ 11,651
Liabilities				
Undistributed Monies	\$ 5,205	\$ 51,956	\$ 45,510	\$ 11,651
Total Liabilities	\$ 5,205	\$ 51,956	\$ 45,510	\$ 11,651
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 22,964,166	\$ 816,397,879	\$ 812,966,359	\$ 26,395,686
Cash and Cash Equivalents in Segregated Accounts	4,312,831	474,536	397,574	4,389,793
Receivables:				
Property and Other Taxes	339,784,478	344,854,499	339,784,478	344,854,499
Special Assessments	19,449,557	26,388,485	19,449,557	26,388,485
Intergovernmental	19,892,026	20,577,803	19,892,026	20,577,803
Total Assets	\$ 406,403,058	\$ 1,208,693,202	\$ 1,192,489,994	\$ 422,606,266
Liabilities				
Local Government Taxes Payable	\$ 13,956,776	\$ 11,230,282	\$ 13,956,776	\$ 11,230,282
Due to County Funds:				
Property Taxes	-	47,731,647	47,731,647	-
Special Assessments	-	6,438,102	6,438,102	-
Intergovernmental Payable	345,699,903	354,184,187	345,699,903	354,184,187
Undistributed Monies	46,746,379	789,108,984	778,663,566	57,191,797
Total Liabilities	\$ 406,403,058	\$ 1,208,693,202	\$ 1,192,489,994	\$ 422,606,266



Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

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

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

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Invested in Capital Assets, Net of Related Debt Restricted for:	\$ 99,865,517	\$ 101,760,125	\$ 104,113,393	\$ 107,329,005	\$ 107,113,398	\$ 109,793,906	\$ 110,847,774	\$ 109,806,034	\$ 108,122,863	\$ 102,255,536
Highways & Streets	6,275,918	6,526,138	798,615	2,324,739	3,151,231	2,062,321	1,242,279	2,724,707	2,174,143	2,598,454
Justice Center	17,306,449	8,100,201	6,870,002	5,785,246	5,751,022	1,582,190	277,762	277,762	277,762	277,762
Sewer Projects	-	-	238,355	4,760,829	970,547	910,092	667,886	12,075	12,075	12,075
Capital Improvements	-	-	4,125,574	361,381	1,299,508	1,731,584	1,747,699	1,086,800	500,448	385,781
Other Purposes	50,476,366	59,311,766	65,858,268	86,513,012	84,008,781	79,121,950	93,187,947	98,159,387	93,729,369	103,035,495
Unrestricted (Deficit)	103,510,946	105,197,372	101,537,491	81,832,412	39,771,230	35,927,018	20,636,108	22,249,570	30,662,693	26,439,164
Total Governmental Activities Net Position	\$ 277,435,196	\$ 280,895,602	\$ 283,541,698	\$ 288,906,624	\$ 242,065,717	\$ 231,129,061	\$ 228,607,455	\$ 234,316,335	\$ 235,479,353	\$ 235,004,267
Business-type Activities:										
Invested in Capital Assets, Net of Related Debt Unrestricted (Deficit)	\$ 8,955,388	\$ 10,020,100	\$ 10,436,650	\$ 24,734,120	\$ 23,111,908	\$ 22,698,475	\$ 21,465,218	\$ 21,162,617	\$ 21,375,038	\$ 22,627,900
	(54,340)	(84,774)	129,829	(111,006)	334,381	(162,598)	892,526	544,431	4,763,708	6,603,169
Total Business-type Activities Net Position	\$ 8,901,048	\$ 9,935,326	\$ 10,566,479	\$ 24,623,114	\$ 23,446,289	\$ 22,535,877	\$ 22,357,744	\$ 21,707,048	\$ 26,138,746	\$ 29,233,069
Primary Government:										
Invested in Capital Assets, Net of Related Debt Restricted	\$ 108,820,905	\$ 111,780,225	\$ 114,550,043	\$ 132,063,125	\$ 130,225,306	\$ 132,492,381	\$ 132,312,992	\$ 130,968,651	\$ 129,497,901	\$ 124,883,436
Unrestricted (Deficit)	74,058,733	73,938,105	77,890,814	99,745,207	95,181,089	85,408,137	97,123,573	102,260,731	96,693,797	106,309,567
	103,456,606	105,112,598	101,667,320	81,721,406	40,103,611	35,764,420	21,528,634	22,794,001	35,426,401	33,044,333
Total Primary Government Net Position	\$ 286,336,244	\$ 290,830,928	\$ 294,108,177	\$ 313,529,738	\$ 265,512,006	\$ 253,664,938	\$ 250,965,199	\$ 256,023,383	\$ 261,618,099	\$ 264,237,336

Source: Lorain County Financial Statements

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities:										
Legislative and Executive	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909	\$ 34,416,356	\$ 32,640,759	\$ 35,430,144	\$ 31,020,810	\$ 31,765,473
Judicial	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509	19,493,086	18,903,502	19,784,105	20,293,911
Public Safety	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174	25,190,123	28,122,593	28,659,625	25,379,907
Public Works	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334	12,397,530	18,286,540	14,726,041	16,268,488
Health	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745	47,662,564	44,923,883	47,985,113	38,297,554
Human Services	69,762,932	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231	90,512,196	75,143,365	64,476,511	65,801,886
Economic Development & Assistance	1,103,502	585,003	1,125,992	840,819	657,234	532,681	408,312	1,323,316	446,951	2,551,169
Intergovernmental	555,155	557,397	588,937	-	-	-	-	-	-	-
Interest on Long-Term Debt	659,033	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,588,641	1,834,661	1,366,773	1,536,567
Total Governmental Activities Expenses	196,171,895	207,033,396	224,847,298	227,738,822	238,678,136	238,218,090	229,893,211	223,968,004	208,465,929	201,894,955
Business-type Activities:										
Regional Airport	-	-	-	-	1,099,007	659,923	665,371	626,738	708,591	657,095
Sewer	1,277,984	1,229,826	1,210,218	1,186,848	1,328,274	1,591,652	1,518,223	1,968,901	1,273,644	1,728,987
County Transit	-	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558	4,580,749	1,682,738	1,369,986	2,123,399
Total Business-type Activities Expenses	1,277,984	4,762,938	5,643,156	5,830,323	6,167,868	6,851,133	6,764,343	4,278,377	3,352,221	4,509,481
Total Primary Government Expenses	\$ 197,449,879	\$ 211,796,334	\$ 230,490,454	\$ 233,569,145	\$ 244,846,004	\$ 245,069,223	\$ 236,657,554	\$ 228,246,381	\$ 211,818,150	\$ 206,404,436
Program Revenues										
Governmental Activities:										
Charges for Services	\$ 20,184,306	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857	\$ 23,113,011	\$ 20,626,581	\$ 20,645,348	\$ 21,572,885	\$ 23,140,990	\$ 23,701,217
Judicial	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425	3,663,986	5,404,955	5,028,033	3,857,389
Public Safety	1,538,896	1,819,885	3,321,073	3,319,117	3,371,250	2,856,328	2,444,325	2,566,968	2,524,356	2,523,568
Public works	838,449	994,055	1,144,414	1,047,803	761,832	572,190	451,711	508,071	385,515	362,811
Health	6,829,609	6,921,340	6,339,558	7,558,645	8,026,790	8,789,572	8,623,772	8,994,046	8,779,412	8,040,400
Human Services	1,477,289	1,544,299	2,746,600	3,752,850	3,545,265	2,328,786	2,465,634	2,311,507	2,066,439	2,193,516
Economic Development & Assistance	-	-	-	-	-	-	-	7,627	66,788	-
Operating Grants and Contributions	389,526	367,054	449,461	360,192	473,830	784,476	531,527	675,398	542,344	723,136
Judicial	161,351	499,283	4,283,211	4,415,841	3,784,450	-	131,162	211,430	803,831	2,056,464
Public Safety	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905	2,781,916	2,776,072	2,849,409	4,048,968
Public works	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301	7,231,493	6,890,389	7,002,287	7,244,100
Health	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710	24,649,905	23,270,169	23,742,462	15,714,840
Human Services	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398	52,712,656	46,271,972	34,729,898	36,431,661
Economic Development & Assistance	928,943	432,217	1,548,232	342,975	317,353	-	480,625	2,947,306	2,641,781	1,636,472
Capital Grants and Contributions	6,025,830	3,084,634	4,663,300	3,401,796	1,877,241	284,540	3,987,323	10,421,442	6,083,767	6,623,743
Legislative and Executive	10,121	3,122	-	-	-	382,000	-	-	-	-
Public Safety	1,200,107	185,241	291,357	823,251	-	408,750	449,014	883,964	1,088,065	730,293
Public Works	118,676,385	130,670,147	137,128,860	135,287,187	146,175,311	140,425,962	131,250,397	135,714,201	121,475,377	115,888,578
Total Governmental Activities Program Revenues										

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Program Revenues (continued)										
Business-type Activities:										
Charges for Services										
Regional Airport		938,008	1,064,909	1,238,699	83,852	138,664	124,904	197,095	204,564	216,845
Sewer		497,849	690,882	781,146	1,036,430	1,245,593	852,252	2,333,165	4,922,570	2,124,426
County Transit					391,891	695,808	612,089	162,211	146,935	142,331
Operating Grants and Contributions					639,737	100,511	4,502	-	-	-
Regional Airport		1,041,165	4,038,387	4,190,206	3,101,903	2,539,367	3,910,687	-	-	4,136,675
County Transit										
Capital Grants and Contributions										
Regional Airport									109,464	782,583
Sewer									64,653	36,384
County Transit									990,664	
Total Business-type Activities Program Revenues	890,755	2,477,022	5,794,178	6,210,051	5,253,813	4,719,943	5,504,434	3,732,133	6,438,850	7,439,244
Total Primary Government Program Revenues	\$ 119,567,140	\$ 133,147,169	\$ 142,923,038	\$ 141,497,238	\$ 151,429,124	\$ 145,145,905	\$ 136,754,831	\$ 139,446,334	\$ 127,914,227	\$ 123,327,822

Net (Expense)/Revenue										
Governmental Activities	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)	(92,502,825)	(97,792,128)	(98,642,814)	(88,253,803)	(86,990,552)	(86,006,377)
Business-type Activities	(387,229)	(2,285,916)	151,022	379,728	(914,055)	(2,131,190)	(1,259,909)	(546,244)	3,086,629	2,929,763
Total Primary Government Net (Expense)/Revenue	\$ (77,882,739)	\$ (78,649,165)	\$ (87,567,416)	\$ (92,071,907)	\$ (93,416,880)	\$ (99,923,318)	\$ (99,902,723)	\$ (88,800,047)	\$ (83,903,923)	\$ (83,076,614)

(continued)

General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360
Sales Tax	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,862	30,262,477	26,902,969	23,604,815	24,629,084
Intergovernmental Revenue	10,824,152	10,693,280	10,611,950	8,455,970	5,559,749	11,496,091	15,559,362	16,197,866	15,217,298	11,510,109
not Restricted to Specific Programs	1,900,526	2,626,903	4,696,239	7,813,776	9,084,327	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699
Investment Income	654,881	860,761	819,486	1,476,390	634,235	1,705,814	2,051,351	3,022,217	1,987,056	2,203,439
Other Income		(1,040,000)	(461,646)			(726,463)	(600,000)	900,000	(150,000)	(100,000)
Transfers										
Total Governmental Activities	80,296,464	83,572,522	90,296,310	97,816,561	95,304,467	86,552,611	94,419,441	94,091,144	88,301,470	85,531,291
Business-type Activities:										
Other Income		7,949	18,485	14,957	10,855	24,360	481,776	795,548	10,165	64,560
Transfers/Capital Contribution		1,040,000	461,646	13,661,950	-	1,042,800	600,000	(900,000)	150,000	100,000
Total Business-type Activities		1,047,949	480,131	13,676,907	10,855	1,067,160	1,081,776	(104,452)	160,165	164,560
Total Primary Government	80,296,464	84,620,471	90,776,441	111,493,468	95,315,322	87,619,771	95,501,217	93,986,692	88,461,635	85,695,851

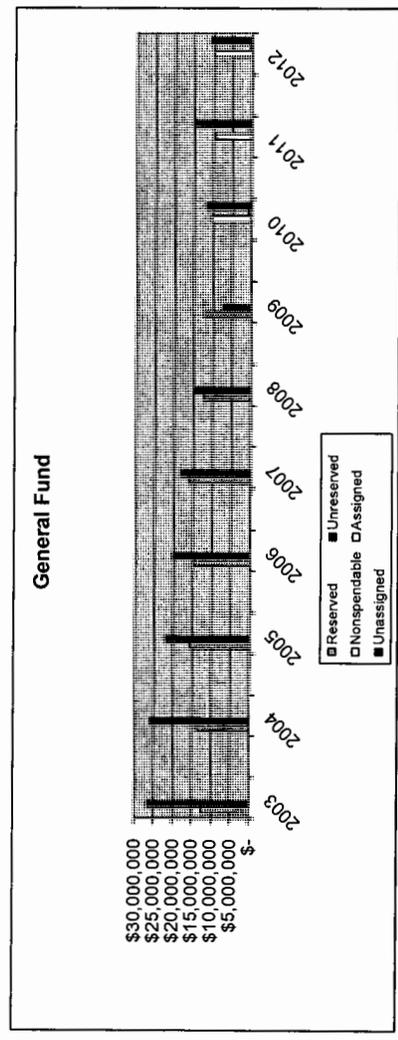
Change in Net Position										
Governmental Activities	2,800,954	7,209,273	2,577,872	5,364,926	2,801,642	(11,239,517)	(4,223,373)	5,837,341	1,310,918	(475,086)
Business-type Activities	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)	(178,133)	(650,696)	3,246,794	3,094,323
Total Primary Government Change in Net Position	\$ 2,413,725	\$ 5,971,306	\$ 3,209,025	\$ 19,421,561	\$ 1,898,442	\$ (12,303,547)	\$ (4,401,506)	\$ 5,186,645	\$ 4,557,712	\$ 2,619,237

Source: Lorain County Financial Statements

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596	\$ -	\$ -	\$ -
Unreserved	26,857,666	26,035,198	22,041,962	20,363,189	18,383,293	14,835,997	7,475,323	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	-	-	-	-	10,510,986	9,473,613	9,906,178
Assigned	-	-	-	-	-	-	-	844,676	634,441	483,766
Unassigned	-	-	-	-	-	-	-	11,920,289	15,180,966	10,873,354
Total General Fund	39,468,378	39,881,461	37,680,396	35,102,640	34,660,137	27,256,375	19,801,919	23,275,951	25,289,020	21,263,298
All Other Governmental Funds										
Reserved	16,282,449	10,969,977	11,202,763	17,745,081	10,560,211	5,534,114	8,439,557	-	-	-
Unreserved Reported in:										
Special Revenue Funds	57,437,796	64,795,115	68,033,182	75,809,555	78,467,620	76,559,825	88,052,583	-	-	-
Debt Service Funds	-	-	-	(3,705,173)	(4,661,610)	(1,209,806)	(5,155,129)	-	-	-
Capital Projects Funds	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)	(8,277,627)	(9,005,126)	(9,399,861)	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	-	-	-	-	1,845,538	1,612,933	1,578,844
Restricted	-	-	-	-	-	-	-	97,305,861	92,044,343	89,008,037
Committed	-	-	-	-	-	-	-	3,424,629	2,689,115	2,905,972
Unassigned (Deficit)	-	-	-	-	-	-	-	(14,919,946)	(15,122,484)	(5,341,860)
Total All Other Governmental Funds	73,519,118	70,257,209	69,145,359	76,915,155	76,088,594	71,879,007	81,937,150	87,656,082	81,223,907	88,150,993
Total Governmental Funds	\$ 112,987,496	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795	\$ 110,748,731	\$ 99,135,382	\$ 101,739,069	\$ 110,932,033	\$ 106,512,927	\$ 109,414,291

Note: The County implemented GASB 54 in 2011.



Source: Lorain County Financial Statements

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Property Taxes	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360
Sales Tax	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860	30,262,477	26,902,969	23,604,815	24,629,684
Charges for Services	11,042,504	11,224,140	11,405,186	14,398,417	15,487,613	17,376,725	17,376,725	18,315,674	17,621,682	17,532,175
Licenses, Permits and Fees	14,608,782	15,633,634	15,485,650	15,738,978	14,344,861	13,755,976	12,924,606	13,862,127	13,335,567	13,548,467
Fines and Forfeitures	2,398,993	2,534,153	3,712,337	2,978,753	2,767,674	2,479,521	2,095,486	1,941,391	1,870,842	1,918,198
Special Assessments	713,959	99,566	356,428	362,600	365,890	252,572	254,650	432,218	519,326	590,850
Intergovernmental Revenue	95,084,856	102,330,963	110,690,257	108,983,335	112,025,514	112,814,605	117,188,904	114,877,355	93,762,624	90,736,566
Interest Income	1,900,526	2,626,903	4,696,239	7,811,432	9,084,162	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699
Miscellaneous Revenue	2,490,445	2,273,133	2,417,606	3,375,995	3,639,655	2,250,832	3,190,392	3,514,214	3,388,053	3,229,156
Total Revenues	192,721,332	205,895,094	219,655,906	231,676,447	236,347,767	224,144,723	230,295,319	226,914,040	201,745,210	199,473,155
Expenditures										
Current:										
General Government:										
Legislative and Executive	28,552,499	29,192,955	36,821,120	33,905,413	32,025,352	33,187,329	28,567,485	25,291,962	27,887,835	29,676,996
Judicial	13,803,657	14,170,957	15,018,197	15,776,186	16,372,924	17,125,290	16,513,753	17,145,948	16,754,595	16,373,669
Public Safety	20,170,333	22,445,566	23,538,741	24,222,338	25,119,815	25,771,517	24,973,341	27,216,231	27,936,205	26,374,399
Public Works	9,512,992	9,964,828	9,372,357	8,986,186	9,196,145	9,544,712	8,163,969	8,910,676	8,100,822	7,994,006
Health	41,382,436	44,930,436	43,530,572	44,663,658	51,506,457	50,049,363	47,344,172	45,280,237	47,467,667	39,385,930
Human Services	69,861,739	73,125,563	83,549,588	88,039,482	94,367,372	91,688,022	92,131,181	78,283,520	66,813,385	68,765,829
Economic Development & Assistance	1,103,502	490,792	1,105,103	901,695	794,886	431,020	399,263	1,388,309	472,661	2,565,388
Intergovernmental	555,155	557,397	588,937	545,241	532,263	579,343	482,752	264,872	199,430	115,010
Miscellaneous	60	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal Paid	4,198,626	1,310,627	1,530,662	1,565,698	1,930,736	2,087,678	2,152,722	2,261,639	2,317,088	2,444,396
Interest Paid	1,633,613	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060	1,568,601	1,879,790	1,362,276	1,526,555
Capital Outlay	25,864,576	13,441,950	5,951,038	10,483,980	3,799,539	2,650,724	4,730,849	10,493,729	6,597,283	6,500,673
Total Expenditures	216,639,188	211,504,251	222,639,375	230,934,577	237,872,808	235,110,058	227,028,088	218,416,913	205,909,247	201,722,851
Excess of Revenues Over (Under) Expenditures	(23,917,856)	(5,609,157)	(2,983,469)	741,870	(1,525,041)	(10,965,335)	3,267,231	8,497,127	(4,164,037)	(2,249,696)
Other Financing Sources (Uses)										
Transfers In	7,096,548	4,248,273	5,275,730	8,237,383	9,308,903	11,332,205	9,241,115	7,457,868	6,587,344	4,589,523
Transfers Out	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)	(12,058,668)	(9,841,115)	(6,557,868)	(6,737,344)	(4,689,523)
Transfers to Component Units	-	-	(5,726,245)	-	-	-	-	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	5,560,000	4,220,000	-	-	3,693	(13,418,286)	-	-
Proceeds of Issuance of Debt	-	-	310,053	114,518	-	-	-	13,730,000	-	-
Premium (Discount) on Issuance of Debt	-	-	12,642	2,344	-	-	-	(81,519)	-	-
Accrued Interest on Refunding Bonds	-	-	36,668	-	-	-	-	-	-	-
Proceeds on Notes	-	-	-	-	36,748	-	-	-	-	-
Premium on Notes	-	-	-	-	-	-	-	-	-	-
Premium on Bonds, Including Interest	-	-	-	-	-	-	-	-	-	-
Proceeds of Sale of Bonds	2,000,000	3,870,000	-	-	-	-	-	-	-	5,280,000
Total Other Financing Sources (Uses)	2,004,881	2,731,369	(447,118)	4,336,862	36,748	(726,463)	(596,307)	1,130,195	(150,000)	5,180,000
Net Change in Fund Balances	\$(21,912,975)	\$(2,877,788)	\$(3,430,587)	\$5,078,732	\$(1,488,293)	\$(11,691,798)	\$2,670,924	\$9,627,322	\$(4,314,037)	\$2,930,304
Debt Service as a Percentage of Noncapital Expenditures	3.1%	1.6%	1.4%	1.5%	1.8%	1.8%	1.7%	1.9%	1.8%	2.0%

Source: Lorain County Financial Statements

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

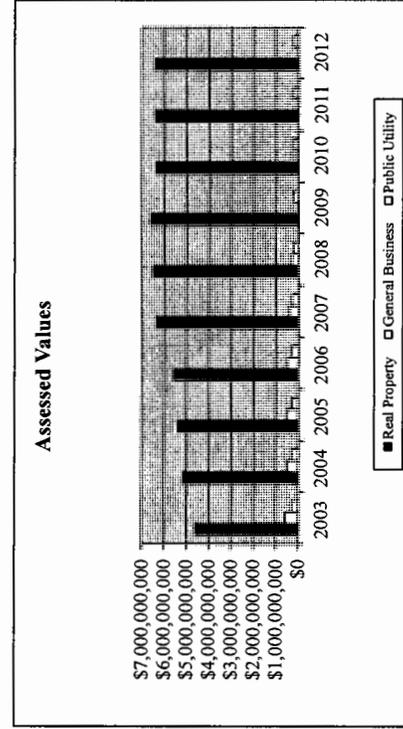
Collection Year	Real Property			Tangible Personal Property		Public Utility Personal Property		Total		Direct Tax Rate	
	Residential/Agricultural	Commercial/Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2003	3,768,925,300	846,432,930	13,186,737,800	596,275,920	2,484,483,000	311,488,890	353,964,648	5,523,123,040	16,025,185,448	34.47%	12.89
2004	4,236,988,230	922,311,190	14,740,855,486	493,410,240	2,055,876,000	306,638,130	348,452,421	5,959,347,790	17,145,183,907	34.76%	12.89
2005	4,405,460,750	973,002,300	15,367,037,286	497,439,716	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	13.19
2006	4,583,818,100	1,018,010,190	16,005,223,686	490,989,302	2,045,788,763	293,086,460	333,052,800	6,385,904,052	18,384,065,249	34.74%	13.19
2007	5,256,630,020	1,112,047,700	18,196,222,057	380,078,622	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	13.49
2008	5,378,352,410	1,145,411,920	18,639,326,657	278,161,040	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	13.39
2009	5,456,205,080	1,164,894,920	18,917,428,571	6,541,303	19,822,130	240,743,430	273,572,080	6,868,384,733	19,210,822,781	35.75%	13.39
2010	5,200,448,840	1,164,313,380	18,185,034,914	6,326,859	13,045,070	213,031,650	242,081,420	6,584,120,729	18,440,161,404	35.71%	13.39
2011	5,227,270,990	1,182,244,310	18,312,900,857	-	-	225,068,790	255,759,989	6,634,584,090	18,568,660,846	35.73%	13.69
2012	5,261,031,590	1,156,161,200	18,334,836,543	-	-	227,164,330	258,141,284	6,644,357,120	18,592,977,827	35.74%	13.69

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Tangible personal property tax has been phased out by the State of Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions 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

	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
COUNTY UNITS										
GENERAL FUND	1.60	1.60	1.60	1.30	1.30	1.275	1.275	1.250	1.250	1.250
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Developmental Disabilities	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.10	0.10	0.10	0.10	0.10
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
DEBT SERVICE FUND	0.00	0.00	0.00	0.30	0.30	0.325	0.325	0.350	0.350	0.350
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.00	1.30	1.30	1.30	1.30	1.30	1.30
Lorain Community College	2.70	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.30	3.30
Total County Rate	12.89	12.89	13.19	13.19	13.49	13.39	13.39	13.39	13.69	13.69

OVERLAPPING RATES BY TAXING DISTRICT

	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
TOWNSHIPS										
Amherst	5.90	5.90	5.90	5.90	5.90	6.53	6.53	6.53	6.53	6.30
Brighton	11.45	12.95	12.95	12.70	12.70	12.47	12.47	12.47	12.47	11.97
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	10.58	12.23	12.23	11.80	11.80	8.77	8.77	8.77	8.77	7.58
Carlisle	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.25
Columbia	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74	8.04	8.04
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	7.76	7.76	7.76	7.33	7.33	7.58	6.20	6.20	6.20	5.01
Huntington	10.55	12.05	12.05	11.80	10.80	10.80	11.57	11.57	11.57	11.07
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	7.28	7.08	7.01
Penfield	9.53	11.03	11.03	10.78	9.78	9.78	9.78	9.78	9.78	9.28
Pittsfield	10.78	10.78	10.78	10.10	10.10	10.10	8.72	8.72	8.72	7.50
Rochester	8.10	9.60	9.60	9.60	9.60	9.37	8.60	8.60	8.60	8.18
New Russia	5.40	5.40	4.97	4.97	4.97	4.97	3.59	3.59	3.59	2.40
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	12.13
Wellington	9.13	10.63	10.63	10.38	10.38	10.15	10.15	10.15	10.15	9.65
SCHOOL DISTRICTS										
Amherst EVSD	60.88	62.05	61.98	61.98	61.66	61.56	68.68	68.83	68.85	68.95
Avon LSD	48.09	46.85	49.61	49.50	50.63	50.49	50.44	50.49	56.05	56.57
Avon Lake CSD	62.49	62.16	62.06	62.06	66.17	65.82	65.69	67.83	67.69	68.37
Columbia LSD	52.26	56.66	55.98	54.83	53.52	53.53	53.37	50.78	52.78	54.54
Elyria CSD	56.81	56.73	56.48	60.23	59.40	63.30	63.50	64.32	69.58	69.73
Fretlands LSD	51.09	47.62	47.49	47.49	47.01	47.06	47.02	47.07	47.03	51.98
Keystone LSD	44.60	50.21	50.21	50.21	49.91	49.75	49.60	49.90	49.83	50.10
Lorain CSD	62.45	62.45	62.10	62.10	63.49	63.55	63.76	64.11	64.16	64.29

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

	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
Midview LSD	49.69	47.12	46.87	46.87	46.46	46.45	46.42	46.56	47.81	47.80
North Ridgerville CSD	45.90	44.79	44.04	43.92	42.62	42.28	42.01	42.19	44.79	44.63
Oberlin CSD	63.97	65.97	65.97	67.97	67.97	68.27	55.27	55.27	55.27	60.30
Sheffield-Clearview LSD	47.85	47.10	47.34	46.34	46.09	52.29	52.51	53.53	54.76	54.91
Sheffield Lake CSD	52.55	51.87	51.33	57.16	56.14	56.31	56.47	57.02	57.10	62.04
Wellington EVSD	28.00	28.00	28.00	28.00	28.00	31.94	28.00	28.00	28.00	33.05
OUT OF COUNTY SCHOOL										
DISTRICTS										
Black River LSD	56.83	56.83	56.83	55.83	55.83	46.90	46.90	46.00	46.00	46.00
Mapleton LSD	48.90	48.90	48.90	48.80	48.80	48.80	48.30	48.30	48.50	48.60
New London LSD	35.60	35.10	35.10	35.10	34.85	34.75	34.75	34.30	34.30	34.25
Olmsted Falls CSD	90.00	90.00	89.80	89.70	89.80	91.80	91.90	93.00	101.70	101.60
Strongsville CSD	73.90	74.90	74.90	74.90	74.80	81.30	81.20	81.29	81.19	80.98
Vermilion LSD	65.10	64.45	64.45	64.45	69.30	69.80	68.67	69.17	69.17	69.10
JOINT VOCATIONAL SCHOOLS										
Ashland JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	4.80	4.75	4.75	4.75	4.70	4.70	4.69	4.73	4.71	4.70
Avon	9.35	9.48	9.47	9.47	9.43	9.41	9.26	9.27	9.26	9.25
Avon Lake	7.24	6.95	6.95	6.95	6.95	6.95	7.36	7.35	7.34	7.34
Elyria	4.20	4.20	5.20	5.20	5.20	5.20	5.20	6.10	6.10	6.10
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	12.41	12.36	12.56	12.36	12.06	11.95	11.71	11.71	11.71	11.71
Oberlin	14.33	14.25	14.11	13.38	13.83	13.83	15.01	15.37	15.37	14.49
Sheffield Lake	19.99	19.99	19.99	19.99	18.65	18.65	18.65	18.65	18.65	18.61
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	20.20	21.85	21.85	21.42	21.42	17.42	9.09	13.09	13.09	11.90
Lagrange	11.68	11.68	11.68	11.68	11.68	11.68	5.23	5.23	5.23	5.30
Rochester	10.90	12.40	12.90	12.90	11.90	11.90	9.08	9.08	9.08	5.50
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.60
South Amherst	3.26	3.26	3.26	3.26	3.26	3.14	3.14	3.14	3.14	3.14
Wellington	10.75	12.25	12.25	12.00	11.40	10.40	10.40	10.40	10.40	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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, 2012	
	Assessed Value	Percent of Real Property Assessed Value
Wal Mart Real Estate	\$ 19,957,620	0.31%
Orion Power Midwest LP	19,357,510	0.30%
First Interstate Avon LTD	17,776,050	0.28%
Centro Midway LLC	13,647,750	0.21%
Blue Dog Properties Trust	10,108,710	0.16%
Ford Motor Company	8,750,030	0.14%
Lowe's Home Centers Inc	8,337,150	0.13%
Rowland Billy	7,597,810	0.12%
Green Circle Growers Inc	7,128,510	0.11%
AERC Avon LLC	7,123,310	0.11%
Totals	<u>\$ 119,784,450</u>	<u>1.87%</u>
Total Assessed Valuation	<u>\$ 6,417,192,790</u>	

Name of Taxpayer	December 31, 2003	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 89,212,430	1.93%
Ford Motor Company	35,770,590	0.78%
WEA Midway LLC	14,522,380	0.31%
First Interstate Avon LTD	13,207,490	0.29%
Republic Engineered	7,312,620	0.16%
AERC Avon LLC	6,919,500	0.15%
Timber Lake Apartments	6,820,140	0.15%
New Plan of Midway Inc.	6,803,200	0.15%
First Interstate Elyria	6,018,100	0.13%
Green Circle	5,225,900	0.11%
Totals	<u>\$ 191,812,350</u>	<u>4.16%</u>
Total Assessed Valuation	<u>\$ 4,615,358,230</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, 2012	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 68,832,540	30.30%
Genon Power Midwest LP	36,538,600	16.08%
Firstenergy Generation	28,880,410	12.71%
American Transmission	26,373,720	11.61%
Cleveland Electric	21,690,470	9.55%
Columbia Gas of Ohio Inc	18,681,240	8.22%
Total	\$ 200,996,980	88.48%
Total Assessed Valuation	\$ 227,164,330	

Name of Taxpayer	December 31, 2003	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 56,746,370	18.22%
Firstenergy Generation	40,815,500	13.10%
American Transmission	27,492,750	8.83%
Cleveland Electric	19,204,430	6.17%
Alltel Ohio	18,723,630	6.01%
Centurytel of Ohio	17,700,040	5.68%
Total	\$ 180,682,720	58.01%
Total Assessed Valuation	\$ 311,488,890	

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		Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Collections to Current Tax Levy	Current Tax Collections to Total Tax Collections			
2003	38,514,110	37,308,869	96.87%	96.87%	1,242,829	38,551,698	100.00%
2004	41,855,824	40,558,657	96.90%	96.90%	1,252,126	41,810,783	99.89%
2005	43,010,683	41,575,540	96.66%	96.66%	1,343,365	42,918,905	99.79%
2006	48,597,199	46,512,205	95.71%	95.71%	1,467,999	47,980,204	98.73%
2007	49,922,899	47,609,046	95.37%	95.37%	1,565,982	49,175,028	98.50%
2008	51,044,871	48,869,957	95.74%	95.74%	1,894,409	50,764,366	99.45%
2009	51,707,496	49,216,380	95.18%	95.18%	1,854,698	51,071,078	98.77%
2010	51,500,605	49,158,664	95.45%	95.45%	1,697,510	50,856,175	98.75%
2011	52,669,153	50,367,406	95.63%	95.63%	1,748,493	52,115,899	98.95%
2012	52,720,910	50,739,528	96.24%	96.24%	1,417,512	52,157,040	98.93%

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) The County does not identify delinquent tax collections by tax year.

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

Year	Governmental Activities						Business-Type Activities						Total Primary Government	Percentage of Personal Income (a)	Debt Per Capita (a)
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	Manuscript Debt	OWDA Loans Payable	OPWC Loans Payable	General Obligations Bonds	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	OPWC Loans Payable				
2003	25,320,000	5,175,182	2,000,000	-	-	958,090	-	1,440,188	95,453	34,988,913	0.43%	120.39			
2004	28,165,000	4,889,555	-	-	-	1,057,139	-	1,328,076	90,558	35,530,328	0.42%	121.63			
2005	26,890,000	4,603,893	4,690,000	-	-	1,168,969	-	1,210,417	85,663	38,648,942	0.44%	131.07			
2006	29,840,000	4,308,195	2,370,000	-	-	1,083,399	-	1,086,936	80,767	43,879,297	0.47%	147.61			
2007	28,220,000	3,997,459	3,450,000	-	-	1,013,820	-	957,344	162,422	43,156,045	0.44%	144.52			
2008	26,435,000	3,781,683	3,290,000	-	-	926,918	-	821,339	157,527	41,012,467	0.40%	136.79			
2009	24,595,000	3,555,864	3,330,000	-	-	843,707	-	678,603	152,633	41,318,653	0.41%	137.32			
2010	24,185,000	3,330,000	5,095,000	-	-	756,620	-	528,802	143,410	41,697,990	0.40%	138.29			
2011	22,195,000	3,090,000	5,365,000	-	-	669,533	-	371,584	134,187	39,374,011	0.36%	130.54			
2012	20,125,000	2,840,000	-	5,280,000	286,398	582,446	-	206,580	124,964	36,525,388	0.32%	120.55			

Source: Office of the Auditor, Lorain County, Ohio

(a) Refer to S16 for Personal Income and Per Capita Data.

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

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

Year	Population (1)	General Bonded Debt			Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
		Estimated Actual Value (a)	General Obligation Bonds	Debt Service Monies Available			
2003	290,662	16,025,185,448	25,320,000	2,737,141	22,582,859	0.14%	77.69
2004	292,125	17,145,183,907	28,165,000	2,388,147	25,776,853	0.15%	88.24
2005	294,873	17,771,475,769	26,890,000	231,421	26,658,579	0.15%	90.41
2006	297,259	18,384,065,249	29,840,000	115,184	29,724,816	0.16%	100.00
2007	298,609	20,550,979,018	28,220,000	223,283	27,996,717	0.14%	93.76
2008	299,814	21,628,459,651	26,435,000	175,218	26,259,782	0.12%	87.59
2009	300,893	19,210,822,781	30,465,000	231,824	30,233,176	0.16%	100.48
2010	301,526	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.53
2011	301,614	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	96.04
2012	302,988 (2)	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	87.64

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.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed Valuation (a)	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,622	\$ 7,044,248,110	\$ 6,868,384,733	\$ 6,584,120,729	\$ 6,634,584,090	\$ 6,644,357,120
Debt Limit - Assessed Value (1)	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691	\$ 174,606,203	\$ 170,209,618	\$ 163,103,018	\$ 164,364,602	\$ 164,608,928
Amount of Debt Applicable to Debt Limit (b)	25,320,000	28,165,000	26,890,000	29,840,000	28,220,000	26,435,000	30,465,000	30,005,000	29,420,000	27,205,000
General Obligation Bonds	(2,737,141)	(2,388,147)	(231,421)	(115,184)	(223,283)	(175,218)	(231,824)	(296,690)	(451,647)	(651,235)
Less Debt Service Monies Available										
Amount of Debt Subject to Limit	22,582,859	25,776,853	26,658,579	29,724,816	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765
Legal Debt Margin	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785	\$ 146,207,974	\$ 148,346,421	\$ 139,976,442	\$ 133,394,708	\$ 135,396,249	\$ 138,055,163
Legal Debt Margin as a Percentage of the Debt Limit	83.47%	82.52%	82.54%	81.20%	83.93%	84.96%	82.24%	81.79%	82.38%	83.87%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481	\$ 68,683,847	\$ 65,841,207	\$ 66,345,841	\$ 66,443,571
Amount of Debt Subject to Limit	22,582,859	25,776,853	26,658,579	29,724,816	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765
Unvoted Legal Debt Margin	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,285,159	\$ 44,182,699	\$ 38,450,671	\$ 36,132,897	\$ 37,377,488	\$ 39,889,806
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	59.11%	56.75%	56.78%	53.45%	60.17%	62.72%	55.98%	54.88%	56.34%	60.04%

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 S14 for Bonded Debt Data

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Per Capita Personal Income (2)	Personal Income	Civilian Labor Force in County (3)	Unemployed in County (3)	County Unemployment Rate
2003	290,622	28,249	8,209,780,878	152,000	9,400	6.2%
2004	292,125	29,025	8,478,928,125	152,300	9,000	5.9%
2005	294,873	30,041	8,858,279,793	153,700	8,900	5.8%
2006	297,259	31,426	9,341,661,334	158,200	9,300	5.9%
2007	298,609	32,617	9,739,729,753	160,600	10,200	6.4%
2008	299,814	33,978	10,187,080,092	161,600	11,700	7.2%
2009	300,893	33,257	10,006,798,501	160,000	15,900	9.9%
2010	301,526	34,172	10,303,746,472	156,600	14,700	9.4%
2011	301,614	36,283	10,943,460,762	156,100	12,700	8.1%
2012	302,988 (4)	37,287 (4)	11,297,513,556	156,100	12,100	7.8%

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

Note: Civilian Labor Force is the sum of employment and unemployment, comprising civilians 16 years of age and over who are working or seeking work. It excludes military personnel, persons in institutions, those studying or keeping 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	2012			2003		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	
Elyria Memorial Hospital	Health Care	2,100	(1)	1	1.35%	1,175	6
Lorain County	Government	2,094	(1)	2	1.34%	2,200	1
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,784	(1)	3	1.14%	1,759	2
Lorain County Community College	Education	1,607	(1)	4	1.03%		
Mercy Regional Medical Center (Community Hlt Partners)	Health Care	1,520	(1)	5	0.97%	1,443	4
Invacare Corporation	Surgical Supplies	1,230	(1)	6	0.79%	1,660	3
Lorain City School District	Education	1,100	(1)	7	0.70%	1,185	5
Elyria City School District	Education	999	(1)	8	0.64%	850	10
Oberlin College	Education	906	(1)	9	0.58%	978	9
Avon Lake City School District	Education	770	(1)	10	0.49%		
Republic Technologies	Steel Manufacturing					1,100	7
State of Ohio	Government					1,039	8
Total		<u>14,110</u>			<u>9.05%</u>	<u>13,389</u>	
Total Employment within the County		<u>156,100</u>	(2)				

Sources: (1) Office of the Auditor, Lorain County, Ohio

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Prosecutor's Victim Witness	5	4	5	4	4	4	5	3	3	4
Public Works										
Engineer Tax Map	7	7	7	6	6	7	6	1	1	1
Engineer - Motor Vehicle Gas Tax	81	84	76	79	75	78	76	71	64	65
Commissioner's - Bascule Bridge	9	9	9	9	9	9	9	9	7	6
Health										
LCBDD	372	401	415	426	417	395	371	380	361	349
LCBDD - Supportive Living	76	77	77	77	78	88	86	87	100	100
Commissioner's - Dog & Kennel	3	4	5	5	5	6	5	7	7	7
Commissioner's - Solid Waste	5	5	7	7	8	8	6	16	16	16
Commissioner's - Golden Acres	94	88	72	75	125	75	77	76	74	72
Sheriff's - Solid Waste	-	-	-	-	-	-	-	2	2	2
Auditor - Dog & Kennel	2	3	2	-	4	2	2	2	1	2
Alcohol, Drug Abuse and Mental Health	5	5	5	5	5	5	5	6	6	8
TB Clinic	8	8	8	8	8	7	7	7	7	-
Community Mental Health	11	11	12	11	11	12	11	11	11	12
Human Services										
Commissioner's - Workforce Development Agency	5	7	7	6	7	5	114	6	7	16
Commissioner's - Jobs and Family Services	218	226	220	228	234	247	214	203	180	183
Children's Services	133	140	146	158	155	159	157	149	135	131
Child Support Enforcement Agency	67	74	76	81	87	71	60	57	52	53
Domestic Relations - Youth Services	15	10	11	4	4	4	1	3	4	6
Domestic Relations - Reclaim Ohio	32	35	36	40	37	43	36	35	23	30
Domestic Relations - IV E Grant	-	-	-	14	27	7	4	17	9	2
Veteran Services	12	11	11	12	12	7	12	14	14	12
LCBDD - Medicaid	16	28	31	31	33	36	36	37	34	36
Personal Services										
Sanitary Sewer	9	9	9	10	9	9	7	9	6	6
Transit Authority	-	5	5	5	4	5	6	1	2	1
Other/Agency	84	77	78	79	83	81	84	80	88	85
Total	<u>2,205</u>	<u>2,274</u>	<u>2,296</u>	<u>2,360</u>	<u>2,426</u>	<u>2,350</u>	<u>2,326</u>	<u>2,188</u>	<u>2,088</u>	<u>2,094</u>

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	N/A	N/A	N/A	48	55	53	54	51	54	51
Auditor										
Number of non-exempt conveyances	8,489	8,991	8,860	8,035	6,845	6,215	5,414	5,410	5,061	5,602
Number of exempt conveyances	7,245	6,147	5,767	4,934	4,972	4,942	4,635	4,270	4,686	4,325
Number of real estate transfers	20,092	20,509	21,180	17,965	15,962	15,181	12,811	13,207	15,369	13,534
Number of parcels	152,935	155,032	158,154	159,979	160,132	162,026	165,454	165,910	167,145	162,210
Number of personal property returns	12,388	4,823	4,756	4,362	4,466	3,881	346	6	-	-
Number of checks issued	63,289	64,388	65,465	66,297	69,166	69,921	65,469	60,775	57,044	54,215
Treasurer										
Number of parcels collected	146,732	148,813	151,468	152,623	154,725	154,224	153,538	154,539	146,120	140,617
Return on portfolio	1.71%	1.73%	2.90%	4.59%	5.06%	3.55%	1.33%	2.07%	1.45%	1.10%
Prosecuting Attorney										
Number of cases - criminal	3,634	3,553	3,941	4,259	4,714	4,080	3,565	2,764	3,297	3,293
Number of cases - active civil lawsuits	37	31	37	49	62	56	363	279	307	46
Number of civil and miscellaneous legal opinions	802	690	703	808	683	3,000	3,000	2,500	2,400	2,080
Board of Elections										
Number of registered voters	172,771	196,596	185,550	190,767	186,007	204,400	203,555	208,660	204,770	212,372
Number of voters last general election	75,255	143,043	84,141	104,008	62,169	148,218	87,169	102,071	95,925	144,318
Percentage of registered voters that voted	43.56%	72.76%	45.35%	54.52%	33.42%	72.51%	42.82%	48.92%	46.85%	67.96%
Recorder										
Number of deeds recorded	14,658	14,973	14,942	13,742	12,659	11,584	10,402	9,271	8,958	8,802
Number of mortgages recorded	34,796	26,102	24,743	21,474	36,637	28,443	28,700	11,020	10,651	13,750
Number of military discharges recorded	63	100	55	105	64	55	53	51	52	96
Buildings and Grounds										
Number of buildings	N/A	N/A	N/A	75	75	75	75	73	76	70
Square footage of buildings	N/A	N/A	N/A	1,144,617	1,144,617	1,144,617	1,144,617	1,236,631	1,496,278	1,336,037
Central Purchasing										
Number of purchase orders issued	N/A	N/A	N/A	4,400	4,600	4,900	3,977	3,712	3,175	3,267
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	6,193	5,797	6,959	7,562	7,926	8,304	8,109	9,359	6,452	9,092
Probate Court										
Number of civil cases filed	56	82	70	60	66	55	35	63	72	-
Juvenile Court										
Number of juveniles charged	2,208	2,029	2,047	2,155	1,893	1,537	1,467	1,366	1,292	1,068
Number of cases reviewed	3,546	3,499	3,544	3,505	3,107	2,649	2,441	2,081	2,130	1,748
Bindovers	31	18	12	45	17	14	11	15	12	7
Number of adjudged delinquent cases filed	N/A	2,148	1,267	2,099	2,299	1,611	1,980	1,692	1,689	1,346

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Clerk of Courts										
Number of civil cases filed	2,475	2,605	2,946	3,091	2,763	2,560	2,590	12,377	11,942	11,779
Number of criminal cases filed	3,468	3,443	3,985	4,336	5,334	5,750	5,810	2,333	2,214	2,253
Number of appeals cases filed	210	230	231	205	233	215	221	206	193	191
Number of domestic cases filed	1,411	1,453	1,376	1,394	1,435	1,428	1,451	1,611	1,576	1,627
Number of items filed	3,993	3,624	4,049	5,017	5,169	7,252	7,008	7,026	7,701	4,940
Domestic Relations										
Number of cases filed	6,856	6,864	6,814	6,795	7,183	5,393	4,678	4,504	4,524	4,233
Number of disposition of cases	7,198	7,676	7,075	7,405	7,242	5,441	3,933	3,192	5,973	3,303
Number of traffic dispositions	2,383	2,186	1,961	2,005	2,098	1,476	1,352	1,250	1,268	1,254
Law Library										
Number of volumes in collection	21,075	21,122	21,187	21,273	21,373	21,432	21,488	19,833	19,942	20,024
Public Safety										
Sheriff										
Average daily jail census	394	403	448	485	454	445	426	391	392	415
Prisoners booked	7,885	8,218	8,621	8,374	8,185	8,095	7,879	7,508	7,600	7,964
Prisoners released	7,918	8,151	8,560	8,303	8,204	8,045	7,758	7,479	7,569	7,960
Cost of Prisoner Meals	\$446,189	\$447,476	\$448,837	\$508,064	\$497,648	\$536,203	\$628,133	\$503,660	\$506,660	\$498,267
Number of traffic citations issued	164	213	191	161	180	1,613	510	766	1,139	1,904
Number of calls for service	48,596	52,722	49,520	52,104	50,605	45,297	39,188	39,943	42,912	43,738
Coroner										
Number of cases investigated	184	201	212	217	206	203	210	193	212	248
Number of autopsies performed	53	52	46	51	50	17	31	28	36	55
Cases relinquished to attending physicians	N/A	N/A	N/A	N/A	293	289	276	310	364	328
Public Works										
Engineer										
Miles of roads resurfaced	4	21	5	5	4	4	4	7	17	20
Number of bridges replaced/improved	5	21	7	14	7	7	10	2	1	2
Number of culverts built/replaced/improved	7	9	12	10	34	11	7	4	14	15
Building Department										
Number of permits issued - Additions	3	19	43	53	36	39	25	32	33	14
Number of permits issued - New Dwelling	4	66	57	81	58	52	21	21	40	13
Number of inspections performed	N/A	1,015	2,049	1,404	1,620	1,361	1,788	1,187	1,249	755
Contractors Registered	21	43	98	302	260	242	266	270	283	206
Sewer District										
Average daily sewage treated - gallons	435,903	427,586	433,183	481,383	482,383	482,383	482,383	482,383	450,000	265,700
Number of tap-ins	17	7	8	9	3	5	-	1	3	23
Number of customers	2,618	2,627	2,635	2,644	2,647	2,652	2,652	3,102	3,105	3,092

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Health										
LCBDD										
Number of students enrolled			624	632	623	598	638	659	682	710
Early intervention program	557	522								
Preschool	82	79	74	81	78	81	52	30	17	20
School age	139	122	133	136	155	137	150	139	142	142
Mental Health										
Total client count - intensive	3,490	3,726	4,186	4,193	4,597	4,639	5,304	5,629	5,312	5,559
Total client count - non-intensive	3,729	4,237	4,335	4,435	4,470	4,478	5,596	6,101	5,578	5,985
Total client count - early intervention	237	897	757	1,425	2,269	2,659	2,350	2,397	2,176	2,120
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	20,029	25,758	26,527	27,090	26,940	28,098	31,135	37,349	41,431	43,116
Total client count - Child Care Children Served	2,411	1,920	1,836	2,215	2,403	2,501	2,424	2,244	2,225	2,619
Total client count - Ohio Works First Recipients	4,702	5,038	5,088	5,187	4,445	4,068	4,198	5,425	5,031	3,028
Total client count - Disability Assistance Recipients	323	271	303	285	328	394	353	264	231	248
Total client count - Medicaid Eligible Recipients	33,606	33,321	39,429	39,915	39,672	40,342	42,779	46,799	49,061	54,457
Children Services										
Intake Workload - Abuse	555	586	515	464	612	694	918	950	998	1,218
Intake Workload - Emotional Maltreatment	1	4	1	9	20	180	187	240	238	318
Intake Workload - Neglect	631	672	615	758	896	995	1,319	1,228	1,288	1,354
Intake Workload - Medical Neglect	N/A	N/A	N/A	N/A	15	56	105	100	110	107
Intake Workload - Sex Abuse	251	322	262	288	311	314	389	309	343	364
Intake Workload - PL/Req Agn/OTI/Misc	58	23	4	N/A						
Intake Workload - Family in Need of Services	N/A	N/A	N/A	N/A	68	380	72	92	227	193
Intake Workload - Dependency	44	19	20	43	6	8	9	17	18	22
Intake Workload - Information & Referral	149	227	138	131	144	842	908	1,029	1,018	1,172
Veteran Services										
Veterans Requesting Financial Assistance	N/A	N/A	N/A	1,340	3,025	475	297	188	221	223
Veterans Receiving Financial Assistance	N/A	N/A	N/A	1,299	2,951	411	242	147	200	215
Total Veteran Service Commission Contacts	N/A	N/A	N/A	3,412	7,560	6,108	10,248	5,570	6,000	5,810
Total Veteran Service Office Contacts	N/A	N/A	N/A	4,106	5,868	5,718	4,155	4,743	7,262	7,159
Amount of benefits paid to county residents	N/A	N/A	N/A	\$309,691	\$481,985	\$485,525	\$412,176	\$243,571	\$318,490	\$380,525

Source: Lorain County Departments

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government:										
Legislative and Executive:										
Commissioners		8,587	8,587	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)	7,918	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Auditor										
Treasurer	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895	895	895	895
Prosecuting Attorney										
Administrative office space	10,582	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections										
Administrative office space	7,579	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Recorder										
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds										
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing										
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing										
Administrative office space	669	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Judicial:										
Common Pleas Court										
Administrative and Courtroom Space	N/A	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	8	10	10	10	10	10	10	10	10	10
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	N/A	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466
Domestic Relations										
Administrative office space	12,142	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Law Library										
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology										
Administrative office space	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Public Safety:										
Sheriff										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	30	31	36	41	48	48	48	48	43	43
Probation										
Administrative office space	N/A	355	355	355	355	355	355	355	355	355

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Disaster Services										
Number of emergency response vehicles	4	4	4	5	5	5	5	5	5	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	264	264	264
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	91	91	91	91	95	96	111	115	110	113
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	6	6	6	6	4	4	4	4	4	4
Number of pumping stations	1	1	1	1	4	4	4	4	4	4
Miles of sewer lines	41	41	41	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42	42	42	42
Health:										
LCBDD										
Number and type of facilities	7	7	7	7	8	8	8	8	8	8
Number of busses	15	15	16	39	39	39	39	38	36	36
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	1	1	1	1	1	1	1	1	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	10,387	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19	22	22	22	22	22
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	1	1	1	1	1	1	1	1	1

Source: Various County Departments, square footage approximated
 Note: In 2004 Lorain County opened a new 224,000 sq. ft. Justice Center

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Dave Yost • Auditor of State

LORAIN COUNTY FINANCIAL CONDITION

LORAIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 11, 2013