



Dave Yost • Auditor of State

LORAIN COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Receipts and Expenditures of Federal Awards.....	1
Notes to the Schedule of Receipts and Expenditures of Federal Awards	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required By <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required By the Uniform Guidance, and the Schedule of Receipts and Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs.....	13
Corrective Action Plan.....	18

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LORAIN COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Receipts	Expenditures
U.S. Department of Agriculture:					
<i>Passed through the Ohio Department of Education</i>					
Child Nutrition Cluster:					
School Breakfast Program	10.553	FY15		\$ 41,951	\$ 41,951
School Breakfast Program	10.553	FY16		19,245	19,245
Total CFDA# 10.553				61,196	61,196
National School Lunch Program	10.555	FY15		72,859	72,859
National School Lunch Program	10.555	FY16		33,994	33,994
Total CFDA# 10.555				106,853	106,853
Total Child Nutrition Cluster				168,049	168,049
<i>Passed through the Ohio Department of Job and Family Services</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Assistance)	10.561	G-1415-11-5385		1,337,058	1,112,243
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Assistance)	10.561	G-1617-11-5539		287,207	488,428
Total CFDA# 10.555				1,624,265	1,600,671
Total U.S Department of Agriculture				1,792,314	1,768,720
U.S. Department of Commerce:					
<i>Passed through the National Oceanic and Atmospheric Administration</i>					
Habitat Conservation	11.463	NA12NMF4630046		233,908	235,280
Total U.S. Department of Commerce				233,908	235,280
U.S. Department of Education:					
<i>Passed through the Ohio Department of Education</i>					
Special Education Cluster (IDEA):					
Special Education - Grants to States	84.027	FY15		77,348	77,348
Special Education - Preschool Grants	84.173	FY15		4,007	4,007
Total Special Education Cluster (IDEA)				81,355	81,355
Special Education - Grants for Infants and Families	84.181	FY15		63,317	63,317
<i>Passed through the Ohio Department of Education</i>					
Special Education - Grants for Infants and Families	84.181	04710021HG0615		383,843	155,017
Special Education - Grants for Infants and Families	84.181	04710021HG0716			67,322
Total CFDA# 84.181				447,160	285,656
Total U.S. Department of Education				528,515	367,011
U.S. Department of Health and Human Services:					
Drug-Free Communities Support Program Grants	93.276	5H79SP014693-07		32,922	40,721
Drug-Free Communities Support Program Grants	93.276	5H79SP014693-08		2,724	23,137
Total CFDA# 93.276				35,646	63,858
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>					
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	FY16		60,900	9,212
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-UMADAOP-P-15-9198	\$ 51,021	51,021	51,021
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-UMADAOP-P-16-9198	33,716	33,716	33,716
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-DFFC-P-15-0030		5,112	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-DFFC-P-16-0030	3,378	3,378	3,378
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1472-WOMEN-T-15-8969	149,219	129,132	149,219
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1472-WOMEN-T-16-8969	84,497	85,334	84,497
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Community Investments FY15		372,801	449,111
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Community Investments FY16		250,004	296,691
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Per Capita Treatment FY15		129,561	129,935
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Per Capita Treatment FY16		85,711	51,535
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Youth-led Prevention FY15		2,337	2,337
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Youth-led Prevention FY16		1,546	773
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Prevention Services FY15		16,365	16,365
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Prevention Services FY16		10,826	9,267
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Adolescent Treatment FY15		138,915	127,233
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Adolescent Treatment FY16		91,899	10,668
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-CFRO-0-15-0126	35,643	35,643	35,643
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-1942-CFRO-0-16-0126	23,554	23,553	23,554
Total CFDA# 93.959			381,028	1,466,854	1,474,943

LORAIN COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Receipts	Expenditures
U. S. Department of Health and Human Services (continued):					
<i>Passed through the Ohio Department of Mental Health</i>					
Projects for Assistance In Transition From Homelessness (PATH)	93.150	PATH-T-15-1580	\$ 41,415	\$ 41,415	\$ 41,415
Social Services Block Grant	93.667	Title XX FY15	113,746	113,746	113,746
Social Services Block Grant	93.667	Title XX FY16	36,827	36,827	36,827
Total CFDA# 93.667			150,573	150,573	150,573
Block Grants for Community Mental Health Services	93.958	FY15	77,860	86,072	77,860
Block Grants for Community Mental Health Services	93.958	FY16	77,063	86,072	77,910
Block Grants for Community Mental Health Services	93.958	EXOFFEND-C-15-15010		8,377	2,113
Block Grants for Community Mental Health Services	93.958	2012-C2-BX-0010		29,388	
Total CFDA# 93.958			154,923	209,909	157,883
<i>Passed through the Ohio Department of Mental Health</i>					
Promoting Safe and Stable Families	93.556	99-5AU-15-100-22-047		34,637	46,182
Promoting Safe and Stable Families	93.556	99-5AU-16-100-22-047		11,765	
Subtotal Promoting Safe and Stable Families				46,402	46,182
<i>Passed through the Ohio Department of Job and Family Services</i>					
Promoting Safe and Stable Families	93.556	G-1415-11-5386		47,593	43,353
Promoting Safe and Stable Families	93.556	G-1617-11-5540			9,435
Subtotal Promoting Safe and Stable Families				47,593	52,788
Total CFDA# 93.556				93,995	98,970
<i>Passed through the Ohio Department of Developmental Disabilities</i>					
Social Services Block Grant	93.667	FY15		209,710	209,710
Medical Assistance Program	93.778	MAC FY15		489,718	489,718
<i>Passed through the Ohio Department of Job and Family Services</i>					
Temporary Assistance for Needy Families	93.558	G-1415-11-5386		134,184	119,166
Temporary Assistance for Needy Families	93.558	G-1415-11-5385		5,040,072	4,697,365
Temporary Assistance for Needy Families (Summer Youth)	93.558	G-1617-11-5539		529,595	895,593
Total CFDA# 93.558				5,703,851	5,712,124
Child Support Enforcement	93.563	G-1415-11-5385		2,885,324	2,057,501
Child Support Enforcement	93.563	G-1617-11-5539		14,029	787,820
Total CFDA# 93.563				2,899,353	2,845,321
Child Care and Development Block Grants	93.575	G-1415-11-5385		322,271	234,643
Child Care and Development Block Grants (Administration)	93.575	G-1617-11-5539		117,456	202,075
Total CFDA# 93.575				439,727	436,718
Children's Justice Grants to States	93.643	G-1213-11-0070/G-1415-11-5386			4,197
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5386		138,112	138,112
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5540			154,226
Total CFDA# 93.645				138,112	292,338
Foster Care Title IV-E	93.658	G-1415-11-5386		485,047	387,040
Foster Care Title IV-E	93.658	G-1617-11-5540			96,171
Foster Care Title IV-E	93.658	G-1415-06-0213		346,834	141,335
Total CFDA# 93.658				831,881	624,546
Adoption Assistance	93.659	G-1415-11-5386		2,524,956	1,869,792
Adoption Assistance	93.659	G-1617-11-5540			554,707
Total CFDA# 93.658				2,524,956	2,424,499
Social Service Block Grant (Transfer)	93.667	G-1415-11-5385		1,591,665	1,479,103
Social Service Block Grant (Transfer)	93.667	G-1617-11-5539		62,710	166,177
Total CFDA# 93.667				1,654,375	1,645,280
Chafee Foster Care Independence Program	93.674	G-1415-11-5386		66,115	274,774
Chafee Foster Care Independence Program	93.674	G-1617-11-5540			83,796
Total CFDA# 93.674		2015		66,115	358,570
Medical Assistance Program (Enhanced)	93.778	G-1415-11-5386		2,693,631	2,432,200
Medical Assistance Program	93.778	G-1617-11-5540		294,171	549,195
Total CFDA# 93.778				2,987,802	2,981,395
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	FY15		26,526	26,526
Centers for Medicare and Medical Services (CMS) Research, Demonstrations and Evaluations	93.779	FY16		286,161	286,161
Total CFDA# 93.779				312,687	312,687
Total U. S. Department of Health and Human Services			727,939	20,317,579	20,333,957

LORAIN COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Receipts	Expenditures
U.S. Department of Homeland Security:					
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>					
Emergency Management Performance Grants	97.042	EMW-2013-EP-00060-S01		\$ 15,784	\$ 15,784
Homeland Security Grant Program	97.067	EMW-2011-SS-00070			943
Homeland Security Grant Program	97.067	EMW-2013-SS-00120		19,512	31,188
Homeland Security Grant Program	97.067	EMW-2014-SS00101-S01		18,366	20,463
Total CFDA# 97.067				<u>37,878</u>	<u>52,594</u>
Total U.S. Department of Homeland Security					
				<u>53,662</u>	<u>68,378</u>
U.S. Department of Housing and Urban Development:					
<i>Passed Through the Ohio Development Services Agency</i>					
Community Development Block Grants/ Entitlement Grants (NSP3)	14.218	B-11-UN-39-0012		161,611	41,864
Community Development Block Grants/ State's Program	14.228	B-F-13-1BQ-1		55,967	48,298
Community Development Block Grants/ State's Program	14.228	B-F-14-1BQ-1		219,782	221,106
Community Development Block Grants/ State's Program	14.228	B-C-14-1BQ-1		87,707	44,788
Community Development Block Grants/ State's Program	14.228	B-Z-08-1BQ-1		71,032	71,032
Total CFDA# 14.228				<u>434,488</u>	<u>385,224</u>
Home Investment Partnerships Program	14.239	B-C-14-1BQ-2		132,305	99,193
Home Investment Partnerships Program (CHIP Revolving Loan Administration)	14.239	- - -			3,620
Total CFDA# 14.239				<u>132,305</u>	<u>102,813</u>
Total U.S. Department of Housing and Urban Development					
				<u>728,404</u>	<u>529,901</u>
U.S. Department of Justice:					
<i>Public Safety Partnership and Community Policing Grants</i>					
Public Safety Partnership and Community Policing Grants	16.710	2011-UM-WX-0148		57,641	37,444
Equitable Sharing Program	16.922	- - -			6,877
<i>Edward Byrne Memorial Justice Assistance Grant Program Cluster:</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0140			607
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0125		42,922	28,615
<i>Passed through the Ohio Department of Public Safety Office of Criminal Justice Services</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A01-6408		61,200	61,200
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-D01-6950		31,934	44,000
Total CFDA# 16.738				<u>136,056</u>	<u>134,422</u>
<i>Passed through the Ohio Department of Youth Services</i>					
Juvenile Accountability Block Grants	16.523	2011-JB-011-A052S		2,700	4,330
Juvenile Accountability Block Grants	16.523	2012-JB-011-A052		15,912	15,912
Total CFDA# 16.523				<u>18,612</u>	<u>20,242</u>
<i>Passed through the Ohio Attorney General's Office</i>					
Crime Victim Assistance	16.575	2014VAGENE041		361	361
Crime Victim Assistance	16.575	2015-VOCA-10202952		64,937	50,919
Crime Victim Assistance	16.575	2015-VOCA-12384758		1,850	1,850
Crime Victim Assistance	16.575	2016-VOCA-19813379		6,799	20,906
Crime Victim Assistance	16.575	2015-VOCA-10202967		30,709	21,537
Crime Victim Assistance	16.575	2015-VOCA-19813321		14,151	27,146
Crime Victim Assistance	16.575	2015-VOCA-12397701		254	254
Total CFDA# 16.575				<u>119,061</u>	<u>122,973</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2014-PC-NFS-7815		402	402
Total U.S. Department of Justice					
				<u>331,772</u>	<u>322,360</u>
U.S. Department of Labor:					
<i>Passed through the Ohio Department of Job and Family Services</i>					
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1415-15-0297		83,103	83,103
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1617-15-0177			18,737
Total CFDA# 17.207				<u>83,103</u>	<u>101,840</u>
Workforce Investment Act (WIA) National Emergency Grants	17.277	G-1617-15-0177		43,314	2,571

LORAIN COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Receipts	Expenditures
U.S. Department of Labor (continued):					
<i>Passed through the Ohio Department of Job and Family Services (continued)</i>					
WIA Cluster:					
WIA Adult Program	17.258	G-1213-15-5107/G-1415-15-0297		\$ 1,377	\$ 1,377
WIA Adult Program	17.258	G-1415-15-0297		653,352	296,098
Total CFDA# 17.258				654,729	297,475
WIA Youth Activities	17.259	G-1213-15-5107/G-1415-15-0297		491,456	202,084
WIA Youth Activities	17.259	G-1415-15-0297		15,000	162,594
Total CFDA# 17.259				506,456	364,678
WIA Dislocated Worker Formula Grants	17.278	G-1213-15-5107/G-1415-15-0297		37,007	2,007
WIA Dislocated Worker Formula Grants	17.278	G-1415-15-0297		817,622	778,501
Total CFDA# 17.278				854,629	780,508
Total WIA Cluster				2,015,814	1,442,661
Total U.S. Department of Labor				2,142,231	1,547,072
U.S. Department of Transportation:					
Federal Transit-Formula Grants					
Capital and Operating Assistance from Operations	20.507	OH-90-X600		365,796	365,796
Capital and Operating Assistance from Operations	20.507	OH-90-X711		43,173	36,479
Capital and Operating Assistance from Operations	20.507	OH-90-X749		449,847	455,800
Capital and Operating Assistance from Operations	20.507	OH-90-X777		172,834	169,895
Total CFDA# 20.507				1,031,650	1,027,970
Airport Improvement Program	20.106	1-3-39-0048-2213		42,497	42,497
Airport Improvement Program	20.106	1-3-39-0048-2314		1,144,022	1,144,022
Total CFDA# 20.106				1,186,519	1,186,519
<i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i>					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	STEP-2015-47-00-00-00524-00		23,917	20,784
State and Community Highway Safety	20.600	STEP-2016-47-00-00-00498-00		1,854	4,803
Total CFDA# 20.600				25,771	25,587
National Priority Safety Programs	20.616	IDEP-2015-47-00-00-00361-00		34,979	27,457
National Priority Safety Programs	20.616	IDEP-2016-47-00-00-00383-00		3,551	10,021
Total CFDA# 20.616				38,530	37,478
Total Highway Safety Cluster				64,301	63,065
<i>Passed through the Ohio Department of Transportation</i>					
Highway Planning and Construction (SEE NOTE I)	20.205	PID 16319		978,117	978,117
Highway Planning and Construction	20.205	PID 79087		348,838	348,838
Highway Planning and Construction	20.205	PID 79842		80,927	80,927
Highway Planning and Construction	20.205	PID 80993		1,301,128	1,301,128
Highway Planning and Construction	20.205	PID 81814		4,216	4,216
Highway Planning and Construction	20.205	PID 83097		650,098	650,098
Highway Planning and Construction	20.205	PID 83456		20,411	20,411
Highway Planning and Construction	20.205	PID 84990		12,998	12,998
Highway Planning and Construction	20.205	PID 92512		14,929	14,929
Highway Planning and Construction	20.205	PID 92515		18,366	18,366
Highway Planning and Construction	20.205	PID 93554		296,424	296,424
Highway Planning and Construction	20.205	PID 93992		1,800	1,800
Highway Planning and Construction (SEE NOTE I)	20.205	PID 94611		12,198	12,198
Highway Planning and Construction	20.205	PID 95491		139,280	139,280
Highway Planning and Construction	20.205	PID 96361		24,251	24,251
Total CFDA# 20.205				3,903,981	3,903,981
Total U.S. Department of Transportation				6,186,451	6,181,535
U.S. Election Assistance Commission:					
<i>Passed through the Ohio Secretary of State</i>					
Help America Vote Act Requirements Payments	90.401	- - -		20,222	7,659
Total U.S. Election Assistance Commission				20,222	7,659
U.S. Environmental Protection Agency:					
Great Lakes Program	66.469	GL-00E01292-0		107,199	114,279
Great Lakes Program	66.469	GL-00E01441-0		130,034	121,764
Total CFDA# 66.469				237,233	236,043
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-00E01363-0		64,875	64,848
Total U.S. Environmental Protection Agency				302,108	300,891
Total Federal Awards				\$ 727,939	\$ 32,637,166
				\$ 31,662,764	

The accompanying notes are an integral part of this schedule.

LORAIN COUNTY

NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lorain County's (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance to any applicable contractual or award limitations. This is predicated upon the following conditions:

- (1) The County has never received a Negotiated Indirect Cost Rate Agreement from a federal agency and is therefore eligible for the 10% de minimis rate,
- (2) No costs other than those incurred by the County will be recovered by using the 10% de minimis rate and such costs are legal obligations of the County,
- (3) The same costs that have been treated as indirect costs have not been claimed as direct costs and,
- (4) That similar types of costs have been accorded consistent treatment.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

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.

LORAIN COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$177,856
Loans made	0
Loan principal repaid	32,908
Loans defaulted	0
Ending loans receivable balance as of December 31, 2015	<u>\$144,948</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	<u>\$458,891</u>
Administrative costs expended during 2015	<u>\$3,620</u>

NOTE E - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$1,045,384 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$5,712,124 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 6,757,508
Transfer to Social Services Block Grant	<u>(1,045,384)</u>
Total Temporary Assistance for Needy Families	<u>\$ 5,712,124</u>

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - DISCRETELY PRESENTED COMPONENT UNITS

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

NOTE H - CHILD NUTRITION CLUSTER

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

NOTE I – PRIOR YEAR PROGRAM EXPENDITURE ADJUSTMENTS

Expenditures of \$138,454 for Highway Planning and Construction, CFDA #20.205 that occurred in 2014 were not included on the 2014 Schedule and have been included on the 2015 Schedule.



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, 2015, 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 28, 2016, wherein we noted the County adopted Government Accounting Standard Nos. 68 and 71. 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. The financial statements of Murray Ridge Production Center, Inc., were not audited in accordance with *Government Auditing Standards*.

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 style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016



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 THE UNIFORM GUIDANCE, AND THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS

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 the Lorain County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on the Airport Improvement Program, Highway Planning and Construction Program, and Block Grants for Prevention and Treatment of Substance Abuse

As described in finding 2015-001 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding *Procurement and Suspension and Debarment* applicable to its *Airport Improvement Program, Highway Planning and Construction Program and Block Grants for Prevention and Treatment of Substance Abuse* major federal programs. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Airport Improvement Program, Highway Planning and Construction Program, and Block Grants for Prevention and Treatment of Substance Abuse

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Airport Improvement Program, Highway Planning and Construction Program and Block Grants for Prevention and Treatment of Substance Abuse* paragraph, Lorain County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Airport Improvement Program, Highway Planning and Construction Program and Block Grants for Prevention and Treatment of Substance Abuse* for the year ended December 31, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Lorain County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance requires us to report, described in the accompanying schedule of findings and questioned costs as item 2015-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's responses to our noncompliance findings are described in the accompanying schedule of findings and questioned costs and corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 the Uniform Guidance, 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's 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 a 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 and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the schedule of findings and questioned costs as item 2015-001.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings and questioned costs and corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on it.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

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, 2015, 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 28, 2016, wherein we noted the County adopted Governmental Accounting Standard Nos. 68 and 71 during the year. 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. The financial statements of Murray Ridge Production Center, Inc., were not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of receipts and expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of

Lorain County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance, and the
Schedule of Receipts and Expenditures of Federal Awards
Page 4

America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 28, 2016

LORAIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 2 CFR § 200.515
 DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the Airport Improvement Program (CFDA #20.106), Highway Planning and Construction (CFDA #20.205) and Block Grants for Prevention and Treatment of Substance Abuse (SABG) (CFDA #93.959), which were qualified.
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Airport Improvement Program (CFDA #20.106); Highway Planning and Construction (CFDA #20.205); Social Services Block Grant (CFDA #93.667); Medicaid Cluster (CFDA #93.778); State Administrative Monitoring Grants for the Supplemental Nutrition Assistance Program (CFDA #10.561); and Block Grants for Prevention and Treatment of Substance Abuse (SABG) (CFDA #93.959)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$938,056 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

LORAIN COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)**

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2015-001
CFDA Title and Number	Airport Improvement Program; CFDA # 20.106 Highway Planning and Construction; CFDA #20.205 Block Grants for Prevention and Treatment of Substance Abuse (SABG); CFDA # 93.959
Federal Award Number / Year	CFDA #20.106: IDEP-2015-47-00-00-00361-00 and IDEP-2016-47-00-00-00383-00/2016 CFDA #20.205: PID 16139, PID 79087, PID 79842, PID 80993, PID 81814, PID 83097, PID 83456, PID 84990, PID 92512, PID 92515, PID 93554, PID 93992, PID 94611, PID 95491 and PID 96361/2016 CFDA #93.959
Federal Agency	U.S. Department of Transportation U.S. Department of Health and Human Services
Pass-Through Agency	Passed through the Ohio Department of Transportation (CFDA # 20.205 only) Passed through the Ohio Department of Alcohol and Drug Addiction Services (CFDA #93.959 only)

Material Weakness, Noncompliance Finding – Procurement and Suspension and Debarment

7 CFR Section 3016.35 states that grantees and subgrantees must not make any award or permit any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, “Debarment and Suspension”. 2 CFR Part 180 provides Office of Management and Budget (OMB) guidelines to agencies on government wide debarment and suspension. “Covered transactions” include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

LORAIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Material Weakness, Noncompliance Finding – Procurement and Suspension and Debarment (Continued)

The County made payments with Airport Improvement Program Funds (\$134,816), Highway Planning and Construction Funds (\$186,314), and Block Grants Prevention and Treatment of Substance Abuse Funds (\$483,004) to vendors or providers which each exceeded the \$25,000 limitation. The County did not maintain evidence of verifying the vendors were not suspended or debarred prior to making the payments, because of an inadvertent oversight on those transactions. The County did not have documentation showing they checked the System for Award Management (SAM), collected the certification from the entity or added a clause or condition to the covered transactions with the vendors at the time of entering the covered transactions. Therefore, the County could have entered into a covered transaction with an organization and its principals that was suspended or debarred. It was subsequently determined that the vendors were not suspended or debarred and were eligible for federal funds.

The failure to perform the verification procedures places federal resources at risk from contractors engaged in dishonest or illegal conduct or are otherwise unable to satisfactorily perform their responsibilities.

We recommend that procedures be developed to ensure that prior to contracting with vendors or providers that will be paid with federal funds the County will verify the vendor or provider is not suspended or debarred by checking the System for Award Management (SAM), collecting a certification from the vendor or provider, or adding a clause or condition to the covered transaction with the vendor or provider.

Official's Response: The County is in the process of developing written procedures that will require verification that the System for Award Management (SAM) was checked, if we have not collected a certification from the vendor or provider, or added a clause or condition to the covered transaction with the vendor or provider.

LORAIN COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2015-002
CFDA Title and Number	Temporary Assistance for Needy Families; CFDA # 93.558
Federal Award Number / Year	CFDA #93.558: G-1415-11-5386, G-1415-11-5385 and G-1617-11-5539 / 2015
Federal Agency	U.S. Department of Health and Human Services (CFDA #93.558)
Pass-Through Agency	Ohio Department of Job and Family Services (CFDA #93.558)

Questioned Cost, Noncompliance Finding – Building Costs Duplicated in Cost Allocation Plan

2 CFR 225, Appendix B, section 37 states, (b) Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the governmental unit continued to own the property. This amount would include expenses such as depreciation or use allowance, maintenance, taxes, and insurance, (c) Rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in section 37.b of this appendix) that would be allowed had title to the property vested in the governmental unit. For this purpose, a less-than-arm's-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between divisions of a governmental unit; governmental units under common control through common officer, directors, or members; and a governmental unit and a directors, trustee, officer, or key employee of the governmental unit or his immediate family, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest For example' a governmental unit may establish a separate corporation for the sole purpose of owning property and leasing it back to the governmental unit.

2 CFR 225 Appendix A. section C (3) (a) states, a cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

Lorain County Jobs and Family Services (the agency) occupies a building owned by the Lorain County Commissioners and pays rent monthly, claiming these costs to the Shared Cost Pool in the PA fund (accounting code 010) and the CSEA Cost Pool in the CSEA Fund (accounting code 050). The annual rent amount is determined by a space study completed by an outside entity and allocates costs associated with the building to the costs pool based on square footage utilized by each division. This space study includes costs for capital improvements, interest, property insurance, maintenance determined by a space study completed by an outside entity and allocates costs associated with the building to the costs pool based on square footage utilized by each division. This space study includes costs for capital improvements, interest, property insurance, maintenance expenses, operating expenses, and utilities. However, costs for maintenance expenses and utilities are also included in the agency's allocation of costs in the countywide indirect cost rate plan, which the agency also claims to its various cost pools. The agency does not deduct these costs from either the lease payment or the CAP payment. Therefore, the agency has paid and claimed these costs to federal programs twice, once through the monthly lease payments and again through CAP payments.

LORAIN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Questioned Cost, Noncompliance Finding – Building Costs Duplicated in Cost Allocation Plan (Continued)

This resulted in a federal program receiving federal funds for costs in excess of the costs incurred as follows:

<u>Program</u>	<u>CFDA No.</u>	<u>Amount</u>
Temporary Assistance for Needy Families	93.558	\$25,079

The Business Administrator stated that every year he gets a copy of the County's Cost Allocation Plan. This is usually released in the spring. When he receives this report he verifies the dollar amounts and the allocation methodology. This is applied on a calendar year basis. A few months later he receives the Space Cost Report which is applied on a State Fiscal year basis. Again, he verifies the dollar amounts. Both reports show utilities as being part of the computations. He never looked into the actual categories behind the dollar amounts. He assumed that each report listed different utilities. He didn't realize the actual dollar amounts listed on the reports were the same. When the Business Administrator discussed this with the County Budget Director, the Budget Director stated, in the past an individual with the company responsible for these reports did them both. This individual recently retired. Because he did both reports he knew not to include the same costs to each report. The retiree was replaced by two individuals and each new individual was responsible for preparing one of the separate reports. However, they each charged for utilities without comparing notes or sharing methodologies with each other.

We recommend the agency implement procedures to ensure that costs included in rent calculation are not also charged to the agency as part of the county wide cost allocation plan. These procedures should include reviewing the costs allocated to the agency in the annual countywide indirect cost allocation plan and ensuring any costs included in the lease payments are properly deducted from the CAP amounts. We also recommend the agency determine the amount of these costs which have been claimed multiple times and seek repayment from the county commissioners and/or deduct these amounts from future payments. Any refunds received from should be credited back to the cost pool which originally incurred the costs.

Official's Response: The County has implemented procedures to ensure that costs included in rent calculations are not also charged to the agency as part of the county wide cost allocation plan. The County has also determined the amount of costs claimed multiple times and have deducted those amounts from future payments. All refunds received have been credited back to the cost pool which originally incurred the costs.

LORAIN COUNTY

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	The County will develop written procedures that will require verification that the System for Award Management (SAM) was checked.	December 2016	Barry Habony, Comptroller
2015-002	Procedures have been implemented to ensure that costs included in rent calculations are not also charged to the agency as part of the county wide cost allocation plan. All questioned costs have been refunded and credited back to the respective cost pool.	June 2016	Lisa Hobart, Budget Director

Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2015

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Introductory Section

Introductory Section



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

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Lillian C. Brand
Assistant Chief Deputy / Finance

Barry J. Habony
Comptroller

**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015**

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	i
Table of Contents	ii
Transmittal Letter	v
Lorain County, Ohio Elected Officials	xi
Organizational Charts:	
Lorain County Government	xii
Lorain County Auditor's Organizational Chart	xiii
Lorain County Historical Buildings	xiv
GFOA Certificate of Achievement	xx
FINANCIAL SECTION	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Balance Sheet-Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Government Wide Statement of Net Position	19
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Non-GAAP Basis) -Individual General and Special Revenue Major Governmental Funds	23
Statement of Net Position-Proprietary Funds	28
Statement of Revenues, Expenses and Changes in Fund Net Position-Proprietary Funds	29
Statement of Cash Flows-Proprietary Funds	30
Statement of Fiduciary Net Position-Fiduciary Funds	32
Combining Statement of Net Position-Discretely Presented Component Units	33
Combining Statement of Activities-Discretely Presented Component Units	34
Notes to the Basic Financial Statements	36

**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2015**

TABLE OF CONTENTS
 (continued)

Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability – OPERS	81
Schedule of the County’s Proportionate Share of the Net Pension Liability – STRS of Ohio	82
Schedule of the County’s Contributions – OPERS	83
Schedule of the County’s Contributions – STRS of Ohio	84
Combining and Individual Fund Information and Other Supplementary Information:	
General Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-(Non-GAAP Basis)	87
Nonmajor Governmental Funds – Description of Funds	94
Nonmajor Governmental Funds:	
Combining Balance Sheet-Nonmajor Governmental Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances– Nonmajor Governmental Funds	112
Schedules of Revenues, Expenditures and Changes in Fund Balances– Budget and Actual (Non-GAAP Basis)–Individual Nonmajor Governmental Funds	126
Capital Projects Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance– Budget and Actual (Non-GAAP Basis)–Q Construction	200
Proprietary Funds – Description of Funds	201
Proprietary Funds	
Combining Statement of Net Position–Internal Service Funds	202
Combining Statement of Revenues, Expenses and Changes in Fund Net Position- Internal Service Funds	203
Combining Statement of Cash Flows–Internal Service Funds	204
Schedules of Revenues, Expenditures and Changes in Fund Balance– Budget and Actual (Non-GAAP Basis) Individual Enterprise and Internal Service Funds	205
Agency Funds – Description of Funds	210
Fiduciary Funds	
Combining Statement of Net Position–Fiduciary Funds	212
Combining Statement of Changes in Assets and Liabilities-Fiduciary Funds	216

**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015**

TABLE OF CONTENTS
(continued)

STATISTICAL SECTION

Net Position by Component—Last Ten Years	S1
Changes in Net Position—Last Ten Years	S2
Fund Balances, Governmental Funds—Last Ten Years	S4
Changes in Fund Balances, Governmental Funds—Last Ten Years	S5
Assessed and Estimated Actual Value of Taxable Property—Last Ten Years	S6
Property Tax Rates—Direct and Overlapping Governments—Last Ten Years	S7
Principal Taxpayers—Real Estate Tax—Current Fiscal Period and Fiscal Period Ended Nine Years Prior	S9
Principal Taxpayers—Public Utilities Tangible Personal Property Tax -Current Fiscal Period and Fiscal Period Ended Nine Years Prior	S10
Property Tax Levies and Collections—Last Ten Years	S11
Ratios of Outstanding Debt by Type—Last Ten Years	S12
Ratios of General Bonded Debt Outstanding—Last Ten Years	S13
Computation of Legal Debt Margin—Last Ten Years	S14
Demographic and Economic Statistics—Last Ten Years	S15
Principal Employers—Current Fiscal Period and Fiscal Period Ended Nine Years Prior	S16
County Government Employees by Function/Program—Last Ten Years	S17
Operating Indicators by Function/Activity—Last Ten Years	S19
Capital Asset Statistics by Function/Activity—Last Ten Years	S22



OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM
Auditor

June 28, 2016

Lorain County Commissioners:

Honorable Matt Lundy, President
Honorable Lori Kokoski
Honorable Ted Kalo

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, 2015. 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 2015 Census Bureau mid-year population estimate, the County had a population of 305,086, 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.", Statement No. 39 "Determining Whether Certain Organizations are Component Units" and Statement No. 61 "The Financial Reporting Entity: Omnibus." Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organizations resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. The Murray Ridge Production Center, Inc. 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 concrete and aggregates. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

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

MAJOR INITIATIVES

County officials remain committed to providing quality services to the citizens of Lorain County without major increases to their budgets. The County moved forward completing a number of projects in 2015, continued numerous other projects, and despite the challenging financial times has been able to invest in a number of new projects. In 2015, the County invested \$9.6 million in infrastructure with the repaving of roadways and state routes at more than 28.6 highway miles, completed work on replacing three bridges, widening and rehabilitation of state routes and county roadways, in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements on four bridges in 2016 and commencing with a \$9.7 million for a state route project with monetary assistance from local, state and Federal governments.

Lorain County has spent \$2.4 million on the Redfern Road Force Main Sewer Improvement project with completion in 2016. Also, the Board of Commissioners purchased a building in the amount of \$375,000 to service the needs of our veterans with renovations being done in 2016 prior to opening the facilities to the veterans. The new 911 response software system improvements costs of \$2.3 million spent the past several years with completion scheduled in 2016 to improve emergency assistance to the citizens of Lorain County. Several other capital improvements planned for 2016 are renovations for the Justice Center, the historical Courthouse plus renovations and additions to the Lorain Medina Community Based Correctional Facility.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes and public apron with a total of \$1.9 million spent over several years. These federally funded airport improvements will be continued throughout the year 2016 with additional grant applications with the Ohio Department of Transportation. The Transportation Center passenger rail platform and walkway costs total \$637,325 for design, architecture and engineering with Federal grant funding of over \$600,000 remaining to be spent in 2016.

Lorain 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 Tax Settlement office, a department within the Auditor's office is dedicated to certifying tax rates and certifying to taxing authorities calculations for levies to place on ballots for all county political subdivisions. The Department consists of three employees, a supervisor, a tax specialist, and an accounting clerk who handles the millions of dollars distributed to the various political subdivisions.

The department balanced and distributed the Real Estate and Mobile Home settlements amounting to \$427,559,135 for the year 2015 to all county funds, schools, cities, villages, townships, libraries and special districts. The office prepares the new rates for the 2016 year after compiling all new levies that were passed by the voters throughout the 2015 calendar year and passed in advance from the prior year and any existing levies that may expire. The list is sent to the State of Ohio for approval and from there the State of Ohio prepares effective tax rates for all taxing districts. These rates are then imported into the Real Estate system from the State of Ohio and audited to ensure all levies were properly imported. The 2015 taxes collected are used to finance the calendar year 2016.

With the Auditor as Secretary of the Budget Commission, Tax Settlement works on the monthly minutes, calculation of Local Government revenue and budgets for the county, schools, cities, villages, townships, libraries and special districts. The budgets are audited and an Official Certificate of Estimated Resources is prepared along with a Resolution Accepting the Tax Rates that each political subdivision has to authorize through board approval. Hearings are set for the Budget commission members to submit these documents to the political subdivisions and approvals finalized if there are no objections to the final totals.

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 capital 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, 2015. The unmodified opinion appears in the financial section of this report.

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

AWARDS

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2014. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

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

Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I would like to extend my appreciation to the entire staff of the Auditor's office. A special acknowledgment is extended to Lillian C. Brand and Barry J. Habony 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 Charles P. Battiato Jr., CPA and Duane C. Denn Jr., CPA of Walthall, LLP CPAs and James J. Czarney, CPA for their consultation and assistance in this project. Also, I thank the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,



J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2015

Board of Commissioners

Ted Kalo

Lori Kokoski

Matt Lundy

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis P. Will

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

County Recorder

Judy Nedwick

Common Pleas Court Judges

John R. Miraldi

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Michele Silva Arredondo
(appointed 8/25/15)

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

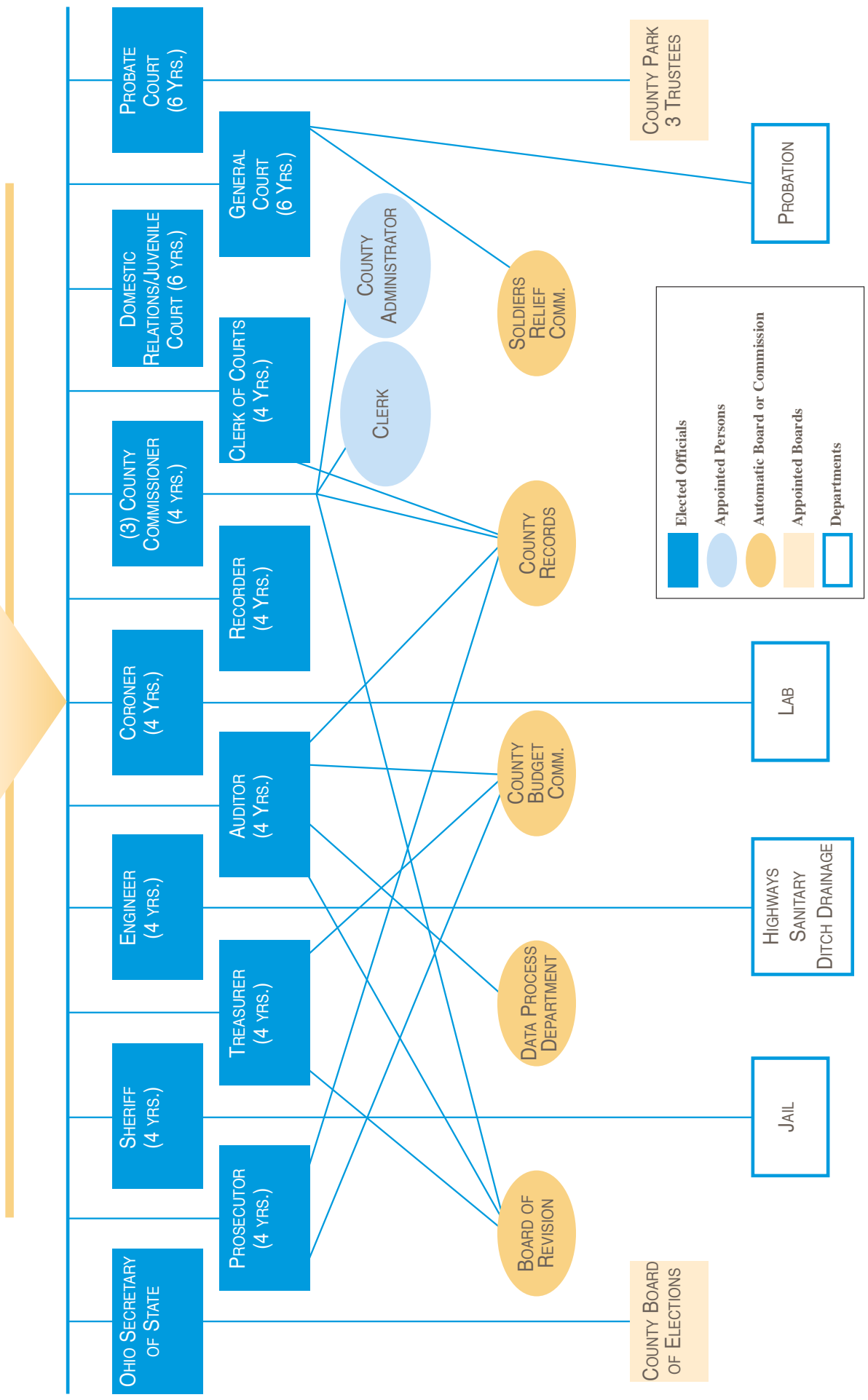
Debra Boros

Clerk of Courts

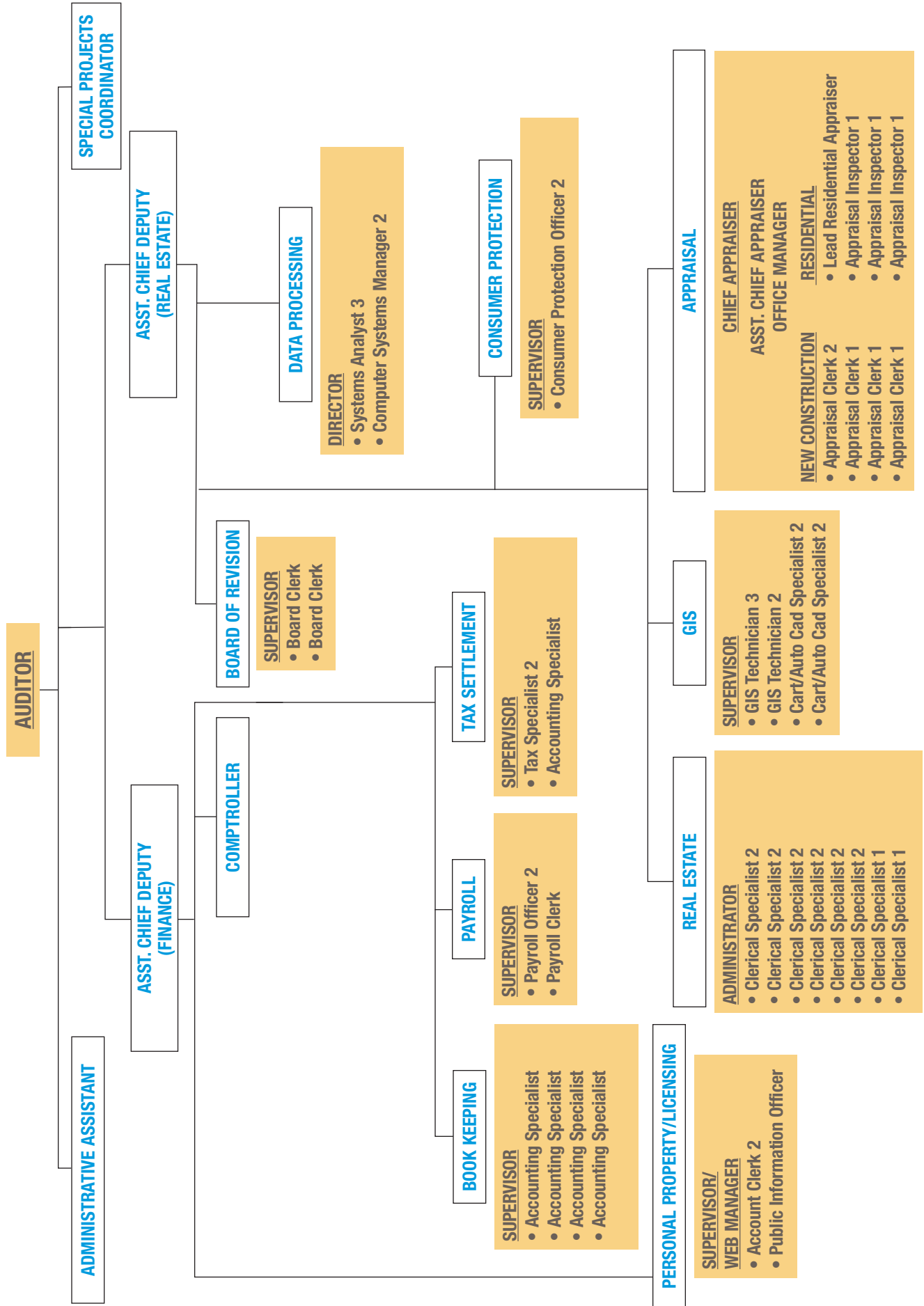
Tom Orlando
(term commenced 1/22/15)

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





103rd Ohio Volunteer Infantry Association Barracks



Amherst Town Hall by Chris Light GNU version 1.2



Brownhelm Township School by Nyttend



**Lorain County Courthouse by Derik Jensen
CC 2.5 license**



Old Elyria City Hall by TnrSmith CC BY-SA 3.0



Monteith Hall by TnrSmith CC BY-SA 3.0



North Ridgeville City Hall by Nyttend



Oberlin College - Baldwin Cottage By Daderot



Wellington Town Hall by Lar GNU Version 1.2



Old Railroad Station by Tnrsmith CC BY-SA 3.0



Sheffield Village Hall



**South Ridge Schoolhouse
Courtesy of Ohio History Connection**



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lorain County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 13.1 percent, 22.8 percent, and 57.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors. We audited in accordance auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Murray Ridge Production Center, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2015, 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.

Emphasis of Matter

As discussed in Note 2S to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected 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 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 28, 2016, 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 "Y" and "O".

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

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Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
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, 2015. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlights

- The County implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date," which significantly revises accounting for pension costs and liabilities, thus resulting in the restatement of beginning net position from the previously reported \$263.7 million to 197.2 million.
- The assets and deferred outflows of resources for the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2015 by \$217,781,315 (net position). Over half of the County's net position of \$132,426,251 (60.8%) is invested in capital assets and is not available for future spending. The County's total net position increased \$20,587,844 and the unrestricted net position is (\$33,817,945).
- At the close of the fiscal year ended December 31, 2015, the County's governmental funds reported combined ending fund balances of \$105,512,653, an increase of \$4,080,379 in comparison with the prior year.
- The unassigned fund balance for the General fund was \$5,290,935 or 9.6% of total general fund expenditures plus other financing sources and uses. This represents a \$314,045 decrease from the prior fiscal year.

Overview of the Financial Statements

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

The Statement of Net Position and the Statement of Activities (on pages 13 and 14-15) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 16. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as an agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements include the Balance Sheet which begins on page 16 and the Statement of Revenues, Expenditures and Changes in Fund Balances which begins on page 20. These statements provide detailed information about the most significant funds—not the County as a whole. Some funds are required to be established by State statute, while many other funds are established by the County to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The County's three types of funds—governmental, proprietary and fiduciary—use different accounting approaches.

Governmental funds—Most of the County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are nonspendable, restricted, committed, assigned, or unassigned. These classifications of fund balance show the nature and extent of constraints placed on the County's fund balances by law, creditors, the County Commissioners, and the County's annually adopted budget. Unassigned fund balance is available for spending for any purpose. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the fund financial statements on pages 19 and 22.

The County maintains 78 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Community Mental Health fund, LCBDD fund, and Q-Construction fund which are considered to be major funds. Data from the other 72 funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds—When the County charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but are more detailed and provide additional information, such as cash flows. The County has three enterprise funds, two of which are considered major funds of the County, the Sewer System fund and the Lorain County Regional Airport fund. We use internal service funds (the other component of proprietary funds) to report activities that provide services for the County's other programs and activities. The County has two internal service funds to account for its self-insurance programs and workers' compensation reserves. Because these services predominately benefit governmental rather than business-type functions they have been included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements which begin on page 28. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

The County as Fiscal Agent or Custodian

Fiduciary funds—The County maintains 21 agency funds that are used to account for assets that are held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 32. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements begin on page 36.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$217.8 million at the close of the most recent fiscal year. A comparative analysis of fiscal year 2015 to fiscal year 2014 follows:

	Condensed Net Position (in Millions)				Total Primary Government	
	Governmental Activities		Business-type Activities			
	Restated		Restated		Restated	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$ 226.3	\$ 204.7	\$ 6.0	\$ 8.5	\$ 232.3	\$ 213.2
Capital Assets, Net	133.4	134.7	31.2	28.1	164.6	162.8
Total Assets	359.7	339.4	37.2	36.6	396.9	376.0
Total Deferred Outflows of Resources	15.5	9.5	0.9	-	16.4	9.5
Long-term Liabilities	112.3	112.0	8.4	7.9	120.7	119.9
Other Liabilities	18.6	17.2	3.1	2.6	21.7	19.8
Total Liabilities	130.9	129.2	11.5	10.5	142.4	139.7
Total Deferred Inflows of Resources	53.1	48.6	-	-	53.1	48.6
Net Position:						
Net Investment in Capital Assets	111.1	113.9	21.3	18.0	132.4	131.9
Restricted	119.2	103.9	-	-	119.2	103.9
Unrestricted	(39.1)	(46.7)	5.3	8.1	(33.8)	(38.6)
Total Net Position	\$ 191.2	\$ 171.1	\$ 26.6	\$ 26.1	\$ 217.8	\$ 197.2

During 2015, the County adopted GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Boards standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$237,415,730 to \$171,135,107 for governmental activities and from \$26,286,438 to \$26,058,364 for business-type activities.

The largest portion of the County's net position of \$132.4 million reflects its net investment in capital assets, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position of \$119.2 million represents resources that are subject to external restrictions on how they may be used.

During the current fiscal year, net position for governmental activities increased \$20.1 million from the prior fiscal year for an ending balance of \$191.2 million. This increase arose primarily due to a significant increase in receivables related to state and federal grants and entitlements from the prior year, particularly in human service programs and services, and an increase in deferred outflows of resources relating to pensions.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

The net position for business-type activities increased \$.5 million from the prior fiscal year for an ending balance of \$26.6 million. The County generally can only use this net position to finance continuing sewer, airport and transit operations.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2015 to fiscal year 2014 follows:

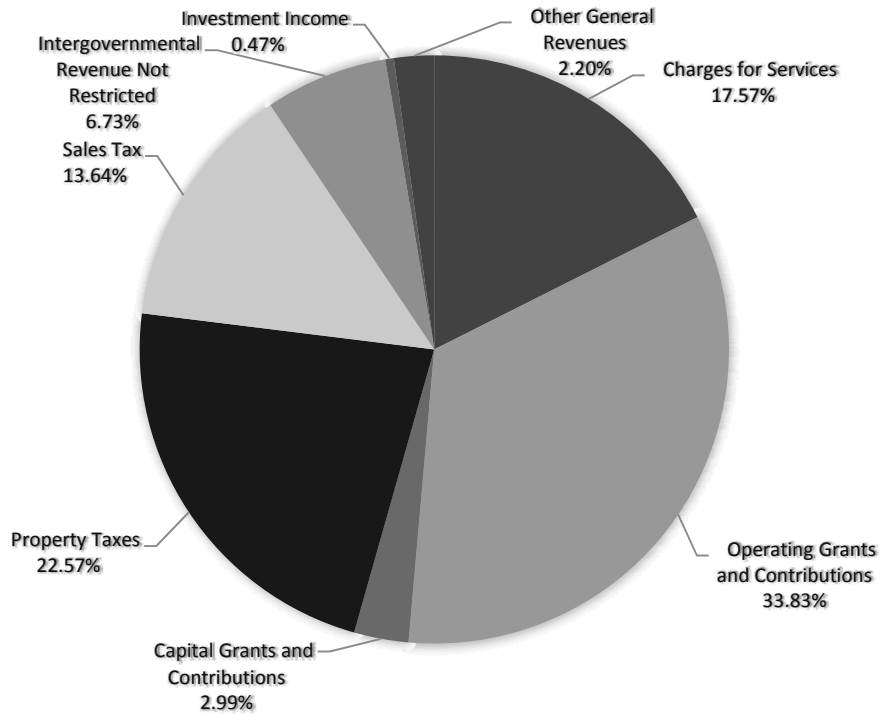
	Changes in Net Position (in Millions)				Total Primary Government	
	Governmental Activities		Business-type Activities		Government	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services	\$ 34.9	\$ 34.8	\$ 2.7	\$ 2.2	\$ 37.6	\$ 37.0
Operating Grants and Contributions	72.4	54.6	-	-	72.4	54.6
Capital Grants and Contributions	5.4	7.6	1.0	1.7	6.4	9.3
General Revenues:						
Property Taxes	48.3	47.9	-	-	48.3	47.9
Sales Tax	29.2	27.5	-	-	29.2	27.5
Intergovernmental Revenue Not Restricted	14.4	12.8	-	-	14.4	12.8
Investment Income	1.0	1.9	-	-	1.0	1.9
Other General Revenues	4.0	4.6	0.7	0.3	4.7	4.9
Total Revenues	209.6	191.7	4.4	4.2	214.0	195.9
Program Expenses						
General Government:						
Legislative and Executive	31.0	33.0	-	-	31.0	33.0
Judicial	20.4	21.3	-	-	20.4	21.3
Public Safety	27.0	27.1	-	-	27.0	27.1
Public Works	13.7	15.7	-	-	13.7	15.7
Health	25.0	26.3	-	-	25.0	26.3
Human Services	69.9	70.6	-	-	69.9	70.6
Economic Development and Assistance	1.3	1.8	-	-	1.3	1.8
Interest on Long-term Debt	0.9	1.2	-	-	0.9	1.2
Sewer	-	-	2.3	2.4	2.3	2.4
Airport	-	-	0.6	0.6	0.6	0.6
Transit	-	-	1.3	1.4	1.3	1.4
Total Program Expenses	189.2	197.0	4.2	4.4	193.4	201.4
Increase (Decrease) in Net Position Before Transfers	20.4	(5.3)	0.2	(0.2)	20.6	(5.5)
Transfers	(0.3)	(0.4)	0.3	0.4	-	-
Increase (Decrease) in Net Position	20.1	(5.7)	0.5	0.2	20.6	(5.5)
Net Position - Beginning	171.1	N/A	26.1	N/A	197.2	N/A
Net Position - Ending (as Restated 2014)	\$ 191.2	\$ 171.1	\$ 26.6	\$ 26.1	\$ 217.8	\$ 197.2

Total revenue of the governmental activities increased \$17.9 million. Most of this increase in governmental revenue was from state and federal grants and entitlements which increased \$17.8 million, this is directly related to the increase in receivables in the human service programs and services. Total expenses of governmental activities decreased \$7.8 million. This was primarily due to an overall focus by the County to reduce expenditures in light of the cash basis budget.

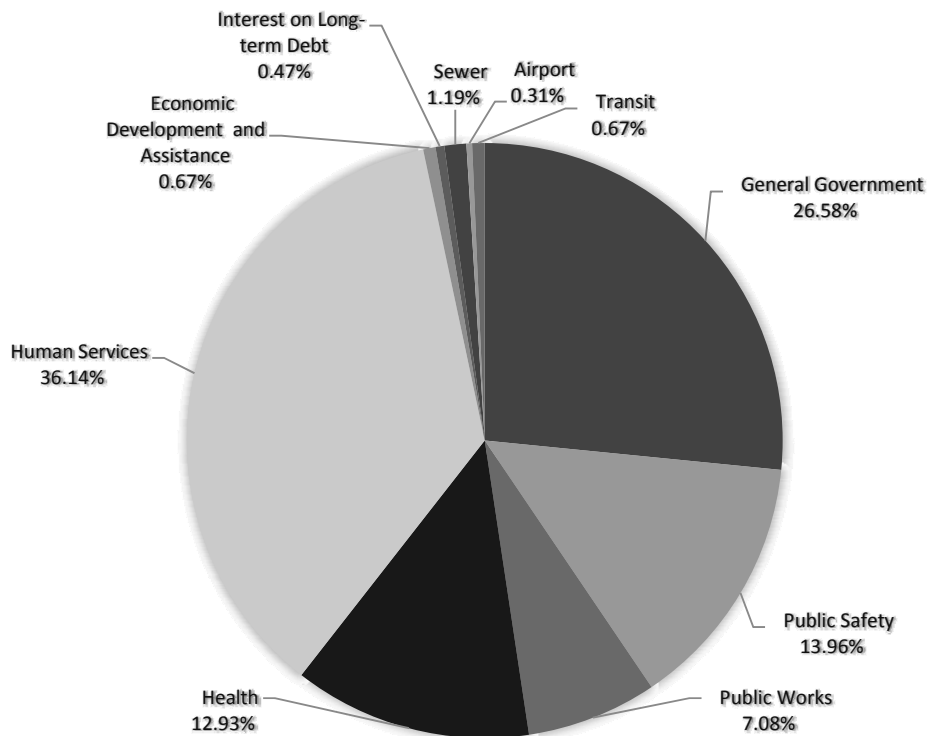
Total revenue of the business-type activities increased \$.2 million. Charges for services in the business-type activities increased \$.5 million due to an increase in special assessments receivable of \$.2 million related to current year sewer projects. Capital grants and contributions decreased \$.7 million due to a decrease in federal grants for transit operations.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

Total Sources of Revenue



Total Expenses by Activity



Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

Financial Analysis of the County's Funds

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

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$105,512,653. Of this total, \$99,983,819 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$15,014,368 is considered nonspendable because it has been used for loans and inventory. A total of \$456,074 has been assigned meaning there are limitations resulting from its intended use, such as construction of capital assets, payment of debt service, and for other purposes. A total of \$314,341 is committed by the County Commissioners for specific purposes imposed by resolution. The remaining is unassigned and can be used for any lawful purpose. At the end of the current fiscal year the County had an overall deficit of \$10,255,949 in unassigned fund balances. The overall negative unassigned fund balance is due primarily to the Q Construction fund recording of manuscript debt as an interfund payable for which the deficit will be alleviated as the debt is paid.

The General fund is the main operating fund of the County. At the end of the current fiscal year unassigned fund balance of the General fund is \$5,290,935, while total fund balance is \$19,387,136. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing sources and uses. Unassigned General fund balance represents 9.6% of total General fund expenditures plus other financing sources and uses, while total fund balance represents 35.1% of that same amount.

The fund balance of the General fund decreased by \$1,029,164 during the fiscal year. Revenues were \$2,259,677 higher. Sales tax revenue increased \$1,072,191 reflecting an improving area economy and intergovernmental revenue increased \$2,194,960 reflecting an increase in awards and activity relating to state and federal grants. Expenditures were \$1,260,781 higher than the prior year.

In order to further understand what makes up the increase in General fund expenditures for the current year, a comparative analysis of fiscal year 2015 to fiscal year 2014 follows:

Service Component	2015	% of	2014	% of	\$	%
	Expenditures	Total 2015	Expenditures	Total 2014	Increase/ (Decrease)	Increase/ -Decrease
General Government:						
Legislative and Executive	\$ 26,786,830	52.7%	\$ 25,499,678	51.4%	\$ 1,287,152	5.0%
Judicial	15,986,948	31.4%	15,889,393	32.1%	97,555	0.6%
Public Safety	6,141,353	12.1%	6,148,689	12.4%	(7,336)	-0.1%
Public Works	60,916	0.1%	58,677	0.1%	2,239	3.8%
Health	2,853	0.0%	2,810	0.0%	43	1.5%
Human Services	1,572,222	3.1%	1,523,795	3.1%	48,427	3.2%
Intergovernmental	804	0.0%	987	0.0%	(183)	-18.5%
Capital Outlay	289,465	0.6%	456,581	0.9%	(167,116)	-36.6%
Total Expenditures	\$ 50,841,391	100.0%	\$ 49,580,610	100.0%	\$ 1,260,781	2.5%

The increase in General fund expenditures from 2014 to 2015 is primarily due to:

- Increase in healthcare costs
- Increase in salary/personnel costs due to union contract obligations
- Increase in indigent attorney fee costs
- Increase of filings for County death certificates

Job & Family Services fund balance increased \$1,409,114 due to increased federal and state subsidies with a smaller increase in expenditures from the prior year. The increase in fund balance was \$.3 million more than it was last year. Children Services fund balance increased \$1,371,665 due to a small increase in federal and state subsidies combined with a larger increase in expenditures over the prior year. The increase in fund balance was \$.7 million less than it was last year.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

Community Mental Health fund balance increased \$1,006,431 due to a reduction of intergovernmental revenues received to fund the health services to the public combined with a larger increase in expenditures over the prior year. The increase in fund balance was \$1.3 million less than it was last year. LCBDD fund balance decreased \$376,202 due to a relatively flat revenues and a decrease in expenditures over the prior year. The decrease in fund balance was \$1.2 less than it was last year. Q Construction fund balance decreased \$1,337,098 due to a decrease in current year construction activity for which proceeds were received in a prior year.

General Fund Budgetary Highlights—The County's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line item accounts. In the General fund, the final budgeted revenues increased \$1,780,931 compared to the original budgeted revenues. The budget for sales tax revenues increased \$1,219,196. Final total budgeted expenditures increased \$19,168,249 compared to the original budgeted expenditures. The variance between original and final budgeted expenditure amounts is due to payroll and benefit quarterly allocation amendments done throughout the year.

Capital Assets

The County's investment in capital assets for its government-wide activities as of December 31, 2015, amounts to \$164,685,725 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery and equipment, furniture and fixtures, intangible assets and infrastructure, sewer plants and sewer and water lines.

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

Completed Projects

- Chamberlain Road Bridge Replacement for \$476,717
- Dean Road Bridge Replacement for \$1,785,169
- Gore Orphanage Road Bridge Replacement for \$359,340
- Purchase of Building for Veteran Services for \$308,775

Amounts Spent for Ongoing Projects

- Airport Improvements to Public Apron for \$1,368,513
- Redfern Road Main Sewer Improvements for \$2,385,353
- Passenger Rail Platform & Pedestrian Bridge for \$464,218
- Software for 911 System for \$470,781
- Griswold Road Widening for \$315,293
- Jones Road Bridge Replacement for \$304,566

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

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 5,461,505	\$ 5,395,280	\$ 4,609,631	\$ 4,531,484	\$ 10,071,136	\$ 9,926,764
Construction in Progress	9,183,255	9,323,204	4,508,910	631,911	13,692,165	9,955,115
Buildings, Structures and Improvements	78,696,101	80,853,817	6,340,928	6,744,858	85,037,029	87,598,675
Vehicles	3,753,055	3,257,800	715,968	777,036	4,469,023	4,034,836
Machinery & Equipment	2,962,320	2,930,499	60,562	20,960	3,022,882	2,951,459
Furniture & Fixtures	28,767	30,705	-	-	28,767	30,705
Intangible Assets	1,240,756	1,357,651	-	-	1,240,756	1,357,651
Infrastructure	32,124,164	31,578,954	-	-	32,124,164	31,578,954
Sewer Plants	-	-	3,493,327	3,522,007	3,493,327	3,522,007
Sewer Lines	-	-	11,148,710	11,487,360	11,148,710	11,487,360
Water Lines	-	-	357,766	376,385	357,766	376,385
Totals	\$ 133,449,923	\$ 134,727,910	\$ 31,235,802	\$ 28,092,001	\$ 164,685,725	\$ 162,819,911

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

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2015
Unaudited

Debt Administration

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

Moody's Investors Services had assigned an "Aa2" bond rating to the County in Year 2015 (unchanged from Year 2014) and Fitch's had assigned an "AA-" rating to the County in Year 2015 (unchanged from Year 2014) for bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

At the end of the current fiscal year, the County had a total bonded debt of \$25,495,000. Of this amount, \$16,205,000 comprises bonded debt backed by the full faith and credit of the County, \$7,255,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$2,035,000 is to be repaid by special assessments levied on benefited property owners and is backed by the full faith and credit of the County. In 2015 the County issued \$5,905,000 in bond anticipation notes. Of the notes issued, \$4,755,000 was used to pay principle and interest on outstanding notes, \$995,000 is for capital improvements and \$155,000 is for sanitary sewer and waterline projects. The County also issued \$8,815,000 in refunding bonds to advance refund \$7,985,000 of outstanding general obligation bonds and special assessment debt.

Outstanding Debt at Year End

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Bond Anticipation Notes	\$ 3,230,000	\$ 2,215,000	\$ 2,675,000	\$ 2,400,000	\$ 5,905,000	\$ 4,615,000
General Obligation Bonds	16,205,000	17,620,000	7,255,000	6,765,000	23,460,000	24,385,000
Special Assessment Debt	2,035,000	2,305,000	-	-	2,035,000	2,305,000
OWDA Loans	180,193	222,127	748,266	801,082	928,459	1,023,209
OPWC Loans	544,621	437,087	97,295	106,518	641,916	543,605
SIB Loan	202,000	202,000	-	-	202,000	202,000
Totals	<u>\$ 22,396,814</u>	<u>\$ 23,001,214</u>	<u>\$ 10,775,561</u>	<u>\$ 10,072,600</u>	<u>\$ 33,172,375</u>	<u>\$ 33,073,814</u>

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

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

Economic Factors and Next Year's Budgets and Rates

Lorain County continues to invest in its infrastructure. There are numerous sewer projects in the works, as well as, major upgrades to various County owned buildings. The budget reflects increases in healthcare costs and state mandated expenditures. At the present time, negotiations are ongoing with various unions and no wage increases have been agreed upon.

Request for Information

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

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Lorain County, Ohio
Statement of Net Position
December 31, 2015

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 116,652,519	\$ 2,553,304	\$ 119,205,823	\$ -
Cash with Fiscal Agent	459,890	-	459,890	-
Cash and Cash Equivalents in Segregated Accounts	1,058,099	2,829	1,060,928	1,832,793
Investments	-	-	-	1,374,695
Receivables, Net of Allowances	103,763,728	5,816,186	109,579,914	3,467,311
Internal Balances	2,401,764	(2,401,764)	-	-
Due from Component Units	391,221	-	391,221	-
Material and Supplies Inventory	1,523,122	32,640	1,555,762	-
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	2,606,114
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,507,063
Capital Assets not being Depreciated	14,644,760	9,118,541	23,763,301	568,688
Capital Assets, net of Depreciation	118,805,163	22,117,261	140,922,424	2,427,877
Total Assets	<u>359,700,266</u>	<u>37,238,997</u>	<u>396,939,263</u>	<u>14,785,541</u>
Deferred Outflows of Resources:				
Deferred Amount on Refunding	39,825	873,076	912,901	-
Pension	15,486,384	55,249	15,541,633	7,622
Total Deferred Outflows of Resources	<u>15,526,209</u>	<u>928,325</u>	<u>16,454,534</u>	<u>7,622</u>
Liabilities:				
Payables	15,311,279	457,557	15,768,836	3,410,114
Accrued Interest	95,880	20,517	116,397	-
Notes Payable	3,230,000	2,675,000	5,905,000	2,819,072
Noncurrent Liabilities:				
Due within One Year	3,007,416	296,583	3,303,999	5,771
Due in more than One Year:				
Net Pension Liability	77,071,101	267,310	77,338,411	29,670
Other Amounts	32,165,490	7,844,447	40,009,937	421,221
Total Liabilities	<u>130,881,166</u>	<u>11,561,414</u>	<u>142,442,580</u>	<u>6,685,848</u>
Deferred Inflows of Resources:				
Property Taxes	51,346,865	-	51,346,865	-
Pension	1,818,064	4,973	1,823,037	521
Total Deferred Inflows of Resources	<u>53,164,929</u>	<u>4,973</u>	<u>53,169,902</u>	<u>521</u>
Net Position:				
Net Investment in Capital Assets	111,092,934	21,333,317	132,426,251	2,996,565
Restricted for:				
Judicial Programs and Services	2,800,526	-	2,800,526	-
Public Safety Programs and Services	12,756,289	-	12,756,289	-
Health Programs and Services	48,234,360	-	48,234,360	-
Human Service Programs and Services	38,560,908	-	38,560,908	908,497
Bond Fund Program Reserves	-	-	-	2,507,063
Community and Economic Development and Assistance	3,089,684	-	3,089,684	61,534
Real Estate Assessment	5,414,561	-	5,414,561	-
Highways, Streets, Roads and Bridges	1,529,020	-	1,529,020	-
Capital Projects	3,194,916	-	3,194,916	-
Debt Service	2,835,919	-	2,835,919	-
Other Governmental Purposes	756,826	-	756,826	-
Unrestricted	(39,085,563)	5,267,618	(33,817,945)	1,633,135
Total Net Position	<u>\$ 191,180,380</u>	<u>\$ 26,600,935</u>	<u>\$ 217,781,315</u>	<u>\$ 8,106,794</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, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 31,002,765	\$ 20,921,629	\$ 1,225,813	\$ 4,891,159
Judicial	20,410,622	2,748,544	483,393	-
Public Safety	26,955,407	1,983,553	2,396,201	449,500
Public Works	13,682,460	379,158	7,377,879	79,526
Health	25,028,420	5,882,948	8,053,581	-
Human Services	69,925,747	2,924,711	50,230,703	-
Economic Development and Assistance	1,311,000	-	2,635,372	-
Interest on Long-term Debt	921,083	-	-	-
Total Governmental Activities	<u>189,237,504</u>	<u>34,840,543</u>	<u>72,402,942</u>	<u>5,420,185</u>
Business-type Activities:				
Sewer System	2,331,787	2,522,684	-	-
Lorain County Regional Airport	606,281	68,394	-	1,006,275
Lorain County Transit	1,274,368	135,695	-	-
Total Business-type Activities	<u>4,212,436</u>	<u>2,726,773</u>	<u>-</u>	<u>1,006,275</u>
Total Primary Government	<u>\$ 193,449,940</u>	<u>\$ 37,567,316</u>	<u>\$ 72,402,942</u>	<u>\$ 6,426,460</u>
Component Units:				
Lorain County Port Authority	\$ 953,636	\$ 299,309	\$ 881,292	\$ -
Murray Ridge Production Center, Inc.	1,816,994	1,767,367	-	-
Total Component Units	<u>\$ 2,770,630</u>	<u>\$ 2,066,676</u>	<u>\$ 881,292</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, Restated
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**

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (3,964,164)		\$ (3,964,164)	
(17,178,685)		(17,178,685)	
(22,126,153)		(22,126,153)	
(5,845,897)		(5,845,897)	
(11,091,891)		(11,091,891)	
(16,770,333)		(16,770,333)	
1,324,372		1,324,372	
(921,083)		(921,083)	
<u>(76,573,834)</u>		<u>(76,573,834)</u>	
-	\$ 190,897	190,897	
-	468,388	468,388	
-	(1,138,673)	(1,138,673)	
-	(479,388)	(479,388)	
<u>(76,573,834)</u>	<u>(479,388)</u>	<u>(77,053,222)</u>	
			\$ 226,965
			<u>(49,627)</u>
			<u>177,338</u>
48,263,626	-	48,263,626	-
29,169,466	-	29,169,466	-
14,386,996	101,597	14,488,593	81,065
1,036,624	-	1,036,624	178,743
4,012,395	670,362	4,682,757	54,401
(250,000)	250,000	-	-
<u>96,619,107</u>	<u>1,021,959</u>	<u>97,641,066</u>	<u>314,209</u>
20,045,273	542,571	20,587,844	491,547
171,135,107	26,058,364	197,193,471	7,615,247
<u>\$ 191,180,380</u>	<u>\$ 26,600,935</u>	<u>\$ 217,781,315</u>	<u>\$ 8,106,794</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Job & Family Services	Children Services
ASSETS			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,943,904	\$ 3,022,580	\$ 9,675,239
Cash with Fiscal Agent	-	-	-
Cash in Segregated Accounts	1,671	-	67,379
Receivables	14,957,338	12,425,128	14,571,572
Notes Receivable	-	-	-
Due from Other Funds	454,616	492,793	-
Due from Component Units	391,221	-	-
Advances to Other Funds	13,491,246	-	-
Material and Supplies Inventory	190,464	17,431	6,785
Total Assets	\$ 31,430,460	\$ 15,957,932	\$ 24,320,975
 LIABILITIES			
Payables	\$ 3,037,591	\$ 872,306	\$ 897,465
Due to Other Funds	10,551	3,154	33,175
Advance from Other Funds	-	-	-
Notes Payable	-	-	-
Total Liabilities	3,048,142	875,460	930,640
 DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	980,631	9,755,070	2,829,272
Deferred Property Taxes	8,014,551	-	10,003,320
Total Deferred Inflows of Resources	8,995,182	9,755,070	12,832,592
 FUND BALANCES			
Nonspendable	13,681,710	17,431	6,785
Restricted	-	5,309,971	10,550,958
Committed	-	-	-
Assigned	414,491	-	-
Unassigned	5,290,935	-	-
Total Fund Balances	19,387,136	5,327,402	10,557,743
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 31,430,460	\$ 15,957,932	\$ 24,320,975

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

Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ 19,211,163	\$ 19,022,421	\$ 2,974,389	\$ 37,336,579	\$ 93,186,275
-	-	-	459,890	459,890
-	-	-	989,049	1,058,099
11,448,620	21,999,788	1,248,316	25,271,602	101,922,364
-	-	-	357,677	357,677
-	-	-	102,575	1,049,984
-	-	-	-	391,221
-	-	-	4,751,956	18,243,202
1,724	202,333	-	1,104,385	1,523,122
<u>\$ 30,661,507</u>	<u>\$ 41,224,542</u>	<u>\$ 4,222,705</u>	<u>\$ 70,373,713</u>	<u>\$ 218,191,834</u>
\$ 640,012	\$ 2,507,057	\$ 691,093	\$ 3,262,184	\$ 11,907,708
13,340	3,464	-	989,454	1,053,138
-	-	15,102,981	721,206	15,824,187
-	-	3,210,000	20,000	3,230,000
<u>653,352</u>	<u>2,510,521</u>	<u>19,004,074</u>	<u>4,992,844</u>	<u>32,015,033</u>
701,525	1,037,208	679,987	13,333,590	29,317,283
9,655,558	18,467,940	-	5,205,496	51,346,865
<u>10,357,083</u>	<u>19,505,148</u>	<u>679,987</u>	<u>18,539,086</u>	<u>80,664,148</u>
1,724	202,333	-	1,104,385	15,014,368
19,649,348	19,006,540	-	45,467,002	99,983,819
-	-	-	314,341	314,341
-	-	-	41,583	456,074
-	-	(15,461,356)	(85,528)	(10,255,949)
<u>19,651,072</u>	<u>19,208,873</u>	<u>(15,461,356)</u>	<u>46,841,783</u>	<u>105,512,653</u>
<u>\$ 30,661,507</u>	<u>\$ 41,224,542</u>	<u>\$ 4,222,705</u>	<u>\$ 70,373,713</u>	<u>\$ 218,191,834</u>

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Lorain County, Ohio
 Reconciliation of the Governmental Funds Balance Sheet
 to the Government Wide Statement of Net Position
 December 31, 2015

Total governmental funds balances	\$	105,512,653
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.		133,449,923
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.		(16,006,092)
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds.		29,317,283
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(19,222,869)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/ outflows are not reported in the funds.		(63,402,781)
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.		21,532,263
Net position of governmental activities	\$	191,180,380

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, 2015

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Property Taxes	\$ 7,604,540	\$ -	\$ 7,623,323	\$ 9,420,083
Sales Tax	19,448,264	-	-	-
Charges for Services	5,192,730	492,793	-	1,221,050
Licenses, Permits and Fees	8,652,809	-	-	-
Fines and Forfeitures	760,393	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	9,670,401	15,858,927	9,232,102	3,356,425
Interest Income	1,281,001	-	-	-
Miscellaneous Revenue	1,513,384	176,583	32,921	159,129
Total Revenues	<u>54,123,522</u>	<u>16,528,303</u>	<u>16,888,346</u>	<u>14,156,687</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	26,786,830	-	-	-
Judicial	15,986,948	-	-	-
Public Safety	6,141,353	-	-	-
Public Works	60,916	-	-	-
Health	2,853	-	-	13,150,504
Human Services	1,572,222	15,797,510	15,817,109	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	804	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	289,465	-	-	-
Total Expenditures	<u>50,841,391</u>	<u>15,797,510</u>	<u>15,817,109</u>	<u>13,150,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,282,131</u>	<u>730,793</u>	<u>1,071,237</u>	<u>1,006,183</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	113,730	972,737	300,000	-
Operating Transfers Out	(4,448,081)	(300,000)	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-
Issuance of Debt	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Total Other Financing Sources (Uses)	<u>(4,334,351)</u>	<u>672,737</u>	<u>300,000</u>	<u>-</u>
Net Change in Fund Balances	(1,052,220)	1,403,530	1,371,237	1,006,183
Fund Balances at Beginning of Year	20,416,300	3,918,288	9,186,078	18,644,641
Increase in Reserve for Inventory	<u>23,056</u>	<u>5,584</u>	<u>428</u>	<u>248</u>
Fund Balances at End of Year	<u>\$ 19,387,136</u>	<u>\$ 5,327,402</u>	<u>\$ 10,557,743</u>	<u>\$ 19,651,072</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>
\$ 18,035,266	\$ -	\$ 5,580,414	\$ 48,263,626
-	-	9,721,203	29,169,467
887,840	-	9,138,702	16,933,115
-	371,600	5,139,687	14,164,096
-	-	943,197	1,703,590
-	-	567,897	567,897
12,682,407	5,486,837	28,224,245	84,511,344
-	-	9,550	1,290,551
1,028,465	24,964	2,364,091	5,299,537
<u>32,633,978</u>	<u>5,883,401</u>	<u>61,688,986</u>	<u>201,903,223</u>
-	-	4,223,221	31,010,051
-	-	1,079,509	17,066,457
-	-	20,645,721	26,787,074
-	-	8,854,669	8,915,585
-	-	12,240,443	25,393,800
33,057,797	-	10,968,899	77,213,537
-	-	1,397,157	1,397,157
-	-	-	804
-	-	1,827,566	1,827,566
-	393,400	762,253	1,155,653
-	6,995,265	-	7,284,730
<u>33,057,797</u>	<u>7,388,665</u>	<u>61,999,438</u>	<u>198,052,414</u>
<u>(423,819)</u>	<u>(1,505,264)</u>	<u>(310,452)</u>	<u>3,850,809</u>
-	-	3,910,842	5,297,309
-	-	(799,228)	(5,547,309)
-	-	(2,111,463)	(2,111,463)
-	-	2,105,000	2,105,000
-	168,166	-	168,166
-	-	85,901	85,901
<u>-</u>	<u>168,166</u>	<u>3,191,052</u>	<u>(2,396)</u>
(423,819)	(1,337,098)	2,880,600	3,848,413
19,585,075	(14,124,258)	43,806,150	101,432,274
<u>47,617</u>	<u>-</u>	<u>155,033</u>	<u>231,966</u>
<u>\$ 19,208,873</u>	<u>\$ (15,461,356)</u>	<u>\$ 46,841,783</u>	<u>\$ 105,512,653</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, 2015

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

Net change in fund balance - total governmental funds	\$	3,848,413
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the prior year items against current year accruals.		8,647,228
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 capital outlay exceeds depreciation in the current period.		(909,518)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(512,121)
Governmental funds report the disposal of assets to the extent proceeds are received from the sale. However, in the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of loss on the disposal of capital assets.		(368,469)
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.		1,659,225
Expenses related to changes in inventory not included with governmental activities.		231,966
Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.		11,426,998
Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the Statement of Activities.		(8,549,156)
Net revenue of certain activities of internal service funds is reported with governmental activities.		<u>4,570,707</u>
Change in net position of governmental activities	\$	<u><u>20,045,273</u></u>

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

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,394,827	\$ 7,604,540	\$ 7,604,540	\$ -	\$ 7,604,540	\$ -
Sales Tax	18,000,000	19,219,196	19,219,196	-	19,219,196	-
Charges for Services	2,305,869	3,089,412	3,089,412	-	3,089,412	-
Licenses, Permits and Fees	7,982,250	8,471,647	8,544,731	-	8,544,731	73,084
Fines and Forfeitures	819,200	754,960	764,195	-	764,195	9,235
Intergovernmental Revenue	9,407,674	8,827,717	8,827,717	-	8,827,717	-
Interest Income	1,100,380	1,366,698	1,366,699	-	1,366,699	1
Miscellaneous Revenue	946,035	1,402,996	1,402,997	-	1,402,997	1
Total Revenues	48,956,235	50,737,166	50,819,487	-	50,819,487	82,321
Expenditures						
Current:						
General Government:						
Legislative and Executive	22,539,674	27,882,108	25,010,118	359,813	25,369,931	2,512,177
Judicial	7,552,143	16,511,631	15,990,785	125,487	16,116,272	395,359
Public Safety	2,583,113	6,794,067	6,176,490	113,734	6,290,224	503,843
Public Works	15,885	61,091	60,675	-	60,675	416
Health	4,000	4,000	2,853	-	2,853	1,147
Human Services	1,530,862	1,908,834	1,515,397	38,130	1,553,527	355,307
Capital Outlay	419,069	651,264	289,465	72,882	362,347	288,917
Intergovernmental	3,400	3,400	804	-	804	2,596
Total Expenditures	34,648,146	53,816,395	49,046,587	710,046	49,756,633	4,059,762
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,308,089	(3,079,229)	1,772,900	(710,046)	1,062,854	4,142,083
Other Financing Sources (Uses)						
Operating Transfers In	107,482	413,730	413,730	-	413,730	-
Operating Transfers Out	(21,428,240)	(4,892,088)	(4,448,081)	-	(4,448,081)	444,007
Advances In	150,000	1,555,551	1,555,551	-	1,555,551	-
Advances Out	(475,000)	(1,295,051)	(1,295,051)	-	(1,295,051)	-
Total Other Financing Sources (Uses)	(21,645,758)	(4,217,858)	(3,773,851)	-	(3,773,851)	444,007
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(7,337,669)	(7,297,087)	(2,000,951)	<u>\$ (710,046)</u>	<u>\$ (2,710,997)</u>	<u>\$ 4,586,090</u>
Fund Balance at Beginning of Year	9,231,965	9,231,965	9,231,965			
Fund Balance at End of Year	\$ 1,894,296	\$ 1,934,878	\$ 7,231,014			

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, 2015

	<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 Revenue	\$ 14,454,752	\$ 15,132,100	\$ 15,132,398	\$ -	\$ 15,132,398	\$ 298
Miscellaneous Revenue	190,000	175,969	176,583	-	176,583	614
Total Revenues	14,644,752	15,308,069	15,308,981	-	15,308,981	912
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,244,000	7,244,000	6,968,647	-	6,968,647	275,353
Fringe Benefits	3,775,830	4,075,830	3,782,328	-	3,782,328	293,502
Material and Supplies	309,500	335,500	271,104	5,491	276,595	58,905
Equipment	150,092	119,323	79,001	6,223	85,224	34,099
Contractual Services	3,318,998	4,892,993	3,711,326	499,157	4,210,483	682,510
Capital Outlay	5,240	1,371	-	-	-	1,371
Fees	105,000	117,000	116,937	-	116,937	63
Other	55,000	810,000	799,980	-	799,980	10,020
Total Expenditures	14,963,660	17,596,017	15,729,323	510,871	16,240,194	1,355,823
(Deficiency) of Revenues (Under) Expenditures	(318,908)	(2,287,948)	(420,342)	(510,871)	(931,213)	1,356,735
Other Financing Sources (Uses)						
Operating Transfers In	-	891,926	891,926	-	891,926	-
Operating Transfers Out	-	(300,000)	(300,000)	-	(300,000)	-
Total Other Financing Sources (Uses)	-	591,926	591,926	-	591,926	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(318,908)	(1,696,022)	171,584	<u>\$ (510,871)</u>	<u>\$ (339,287)</u>	<u>\$ 1,356,735</u>
Fund Balance at Beginning of Year	2,850,996	2,850,996	2,850,996			
Fund Balance at End of Year	<u>\$ 2,532,088</u>	<u>\$ 1,154,974</u>	<u>\$ 3,022,580</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, 2015

	<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	\$ 8,469,456	\$ 7,623,323	\$ 7,623,323	\$ -	\$ 7,623,323	\$ -
Intergovernmental Revenue	8,033,806	8,818,078	8,818,078	-	8,818,078	-
Miscellaneous Revenue	19,084	31,725	31,725	-	31,725	-
Total Revenues	16,522,346	16,473,126	16,473,126	-	16,473,126	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,320,232	7,404,257	6,929,180	-	6,929,180	475,077
Fringe Benefits	3,093,179	3,124,409	2,947,645	-	2,947,645	176,764
Material and Supplies	61,283	178,073	166,364	4,180	170,544	7,529
Equipment	27,431	17,431	10,146	1,098	11,244	6,187
Contractual Services	5,204,212	4,958,213	4,623,335	184,156	4,807,491	150,722
Fees	502,281	455,337	450,368	-	450,368	4,969
Other	415,336	338,832	313,094	-	313,094	25,738
Total Expenditures	16,623,954	16,476,552	15,440,132	189,434	15,629,566	846,986
Excess (Deficiency) of Revenues Over (Under) Expenditures	(101,608)	(3,426)	1,032,994	(189,434)	843,560	846,986
Other Financing Sources						
Operating Transfers In	-	300,000	300,000	-	300,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(101,608)	296,574	1,332,994	\$ (189,434)	\$ 1,143,560	\$ 846,986
Fund Balance at Beginning of Year	8,342,245	8,342,245	8,342,245			
Fund Balance at End of Year	\$ 8,240,637	\$ 8,638,819	\$ 9,675,239			

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, 2015

	<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	\$ 10,410,973	\$ 9,420,083	\$ 9,420,083	\$ -	\$ 9,420,083	\$ -
Charges for Services	1,169,601	1,221,050	1,221,050	-	1,221,050	-
Intergovernmental Revenue	3,269,053	3,244,973	3,244,973	-	3,244,973	-
Miscellaneous Revenue	80,000	150,969	150,969	-	150,969	-
Total Revenues	<u>14,929,627</u>	<u>14,037,075</u>	<u>14,037,075</u>	<u>-</u>	<u>14,037,075</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,062,874	1,062,874	890,246	-	890,246	172,628
Fringe Benefits	439,108	439,108	329,499	-	329,499	109,609
Material and Supplies	127,650	139,562	107,736	-	107,736	31,826
Equipment	31,399	36,665	23,706	-	23,706	12,959
Contractual Services	16,387,628	16,210,304	11,290,416	850,268	12,140,684	4,069,620
Capital Outlay	22,419	56,119	42,719	-	42,719	13,400
Other	504,240	502,231	347,515	2,240	349,755	152,476
Total Expenditures	<u>18,575,318</u>	<u>18,446,863</u>	<u>13,031,837</u>	<u>852,508</u>	<u>13,884,345</u>	<u>4,562,518</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,645,691)	(4,409,788)	1,005,238	<u>\$ (852,508)</u>	<u>\$ 152,730</u>	<u>\$ 4,562,518</u>
Fund Balance at Beginning of Year	18,205,925	18,205,925	18,205,925			
Fund Balance at End of Year	<u>\$ 14,560,234</u>	<u>\$ 13,796,137</u>	<u>\$ 19,211,163</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, 2015

	<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	\$ 19,912,504	\$ 18,035,266	\$ 18,035,266	\$ -	\$ 18,035,266	\$ -
Charges for Services	852,000	1,000,453	1,000,453	-	1,000,453	-
Intergovernmental Revenue	10,095,457	12,316,969	12,316,969	-	12,316,969	-
Miscellaneous Revenue	1,379,500	1,028,465	1,028,465	-	1,028,465	-
Total Revenues	32,239,461	32,381,153	32,381,153	-	32,381,153	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	15,105,000	15,920,000	15,125,840	-	15,125,840	794,160
Fringe Benefits	10,114,609	9,574,609	8,252,266	-	8,252,266	1,322,343
Material and Supplies	427,930	593,505	390,985	48,915	439,900	153,605
Equipment	629,556	765,556	440,492	83,173	523,665	241,891
Contractual Services	6,736,681	6,999,274	5,440,944	489,356	5,930,300	1,068,974
Capital Outlay	194,035	194,035	48,547	-	48,547	145,488
Fees	500,000	420,000	120,140	-	120,140	299,860
Other	3,805,118	4,051,033	2,818,184	15,484	2,833,668	1,217,365
Total Expenditures	37,512,929	38,518,012	32,637,398	636,928	33,274,326	5,243,686
(Deficiency) of Revenues						
(Under) Expenditures	(5,273,468)	(6,136,859)	(256,245)	(636,928)	(893,173)	5,243,686
Other Financing (Uses)						
Operating Transfers Out		(3,000,000)	-	-	-	3,000,000
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(5,273,468)	(9,136,859)	(256,245)	<u>\$ (636,928)</u>	<u>\$ (893,173)</u>	<u>\$ 8,243,686</u>
Fund Balance at Beginning of Year	19,278,666	19,278,666	19,278,666			
Fund Balance at End of Year	\$ 14,005,198	\$ 10,141,807	\$ 19,022,421			

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, 2015

	Business-type Activities				Governmental Activities
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,292,218	\$ 190,185	\$ 70,901	\$ 2,553,304	\$ 23,466,244
Cash and Cash Equivalents in Segregated Accounts	-	-	2,829	2,829	-
Receivables, Net of Allowance	4,002,079	200,426	1,613,681	5,816,186	1,483,687
Due from Other Funds	10,838	-	6,413	17,251	-
Inventory	32,640	-	-	32,640	-
Total Current Assets	<u>6,337,775</u>	<u>390,611</u>	<u>1,693,824</u>	<u>8,422,210</u>	<u>24,949,931</u>
Noncurrent Assets:					
Capital Assets, Nondepreciable:					
Land	129,831	4,479,800	-	4,609,631	-
Construction In Progress	2,508,481	2,000,429	-	4,508,910	-
Capital Assets, Net of Depreciation:					
Buildings, Structures and Improvements	-	5,942,575	398,353	6,340,928	-
Vehicles	41,010	186,167	488,791	715,968	-
Machinery & Equipment	43,572	-	16,990	60,562	-
Sewer Plant	3,493,327	-	-	3,493,327	-
Sewer Lines	11,148,710	-	-	11,148,710	-
Water Lines	357,766	-	-	357,766	-
Total Noncurrent Assets	<u>17,722,697</u>	<u>12,608,971</u>	<u>904,134</u>	<u>31,235,802</u>	<u>-</u>
Total Assets	<u>24,060,472</u>	<u>12,999,582</u>	<u>2,597,958</u>	<u>39,658,012</u>	<u>24,949,931</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on Refunding	873,076	-	-	873,076	-
Pension	46,130	-	9,119	55,249	-
	<u>919,206</u>	<u>-</u>	<u>9,119</u>	<u>928,325</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 24,979,678</u>	<u>\$ 12,999,582</u>	<u>\$ 2,607,077</u>	<u>\$ 40,586,337</u>	<u>\$ 24,949,931</u>
LIABILITIES					
Current Liabilities:					
Payables	\$ 202,508	\$ 8,258	\$ 246,791	\$ 457,557	\$ 3,403,571
Matured Compensated Absences	1,704	-	1,233	2,937	-
Due to Other Funds	-	-	-	-	14,097
Accrued Interest	20,517	-	-	20,517	-
OWDA Loan - Current	39,423	-	-	39,423	-
OPWC Loan - Current	9,223	-	-	9,223	-
Notes Payable	2,675,000	-	-	2,675,000	-
General Obligation Bonds - Current	245,000	-	-	245,000	-
Total Current Liabilities	<u>3,193,375</u>	<u>8,258</u>	<u>248,024</u>	<u>3,449,657</u>	<u>3,417,668</u>
Noncurrent Liabilities:					
Compensated Absences	20,311	-	17,221	37,532	-
OWDA Loan	708,843	-	-	708,843	-
OPWC Loan	88,072	-	-	88,072	-
Advances from Other Funds	1,537,424	87,591	794,000	2,419,015	-
General Obligation Bonds	7,010,000	-	-	7,010,000	-
Net Pension Liability	223,189	-	44,121	267,310	-
Total Noncurrent Liabilities	<u>9,587,839</u>	<u>87,591</u>	<u>855,342</u>	<u>10,530,772</u>	<u>-</u>
Total Liabilities	<u>12,781,214</u>	<u>95,849</u>	<u>1,103,366</u>	<u>13,980,429</u>	<u>3,417,668</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	4,152	-	821	4,973	-
NET POSITION					
Net Investment in Capital Assets	7,820,212	12,608,971	904,134	21,333,317	-
Unrestricted	4,374,100	294,762	598,756	5,267,618	21,532,263
Total Net Position	<u>12,194,312</u>	<u>12,903,733</u>	<u>1,502,890</u>	<u>26,600,935</u>	<u>21,532,263</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 24,979,678</u>	<u>\$ 12,999,582</u>	<u>\$ 2,607,077</u>	<u>\$ 40,586,337</u>	<u>\$ 24,949,931</u>

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

Lorain County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	<u>Business-type Activities</u>			<u>Governmental</u>	
	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Transit Fund</u>	<u>Total Enterprise Funds</u>	<u>Internal Service Funds</u>
Operating Revenues:					
Charges for Services	\$ 2,522,684	\$ 68,394	\$ 135,695	\$ 2,726,773	\$ 33,989,461
Miscellaneous Revenue	92,128	220,893	49,422	362,443	462,260
Total Operating Revenues	<u>2,614,812</u>	<u>289,287</u>	<u>185,117</u>	<u>3,089,216</u>	<u>34,451,721</u>
Operating Expenses:					
Contract Services	812,379	169,816	1,070,016	2,052,211	1,202,145
Personal Services	252,275	-	49,018	301,293	101,080
Fringe Benefits	98,446	-	27,695	126,141	51,607
Depreciation	442,078	397,179	100,637	939,894	-
Claims Expense	-	-	-	-	28,493,804
Materials and Supplies	102,033	34,026	4,112	140,171	3,609
Miscellaneous	103,828	5,260	22,890	131,978	28,769
Total Operating Expenses	<u>1,811,039</u>	<u>606,281</u>	<u>1,274,368</u>	<u>3,691,688</u>	<u>29,881,014</u>
Operating Income/(Loss)	<u>803,773</u>	<u>(316,994)</u>	<u>(1,089,251)</u>	<u>(602,472)</u>	<u>4,570,707</u>
Nonoperating Revenues (Expenses):					
Grants and Contributions	-	-	101,597	101,597	-
Premium on Debt Issuance	307,919	-	-	307,919	-
Interest and Fiscal Charges	(520,748)	-	-	(520,748)	-
Total Nonoperating Revenues (Expenses)	<u>(212,829)</u>	<u>-</u>	<u>101,597</u>	<u>(111,232)</u>	<u>-</u>
Income (Loss) Before Contributions and Transfers	590,944	(316,994)	(987,654)	(713,704)	4,570,707
Capital Contributions	-	1,006,275	-	1,006,275	-
Transfers In	150,000	50,000	50,000	250,000	-
Change in Net Position	740,944	739,281	(937,654)	542,571	4,570,707
Net Position at Beginning of Year, Restated	<u>11,453,368</u>	<u>12,164,452</u>	<u>2,440,544</u>	<u>26,058,364</u>	<u>16,961,556</u>
Net Position at End of Year	<u>\$12,194,312</u>	<u>\$12,903,733</u>	<u>\$ 1,502,890</u>	<u>\$26,600,935</u>	<u>\$ 21,532,263</u>

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

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 2,197,335	\$ 66,957	\$ 134,374	\$ 2,398,666	\$ 34,026,541
Cash Paid to Suppliers	(927,223)	(207,732)	(924,374)	(2,059,329)	(1,381,998)
Cash Paid for Claims	-	-	-	-	(28,202,223)
Cash Paid to Employees	(259,401)	-	(77,551)	(336,952)	(147,293)
Other Receipts	-	220,893	46,528	267,421	462,260
Net Cash Provided (Used) by Operating Activities	1,010,711	80,118	(821,023)	269,806	4,757,287
Cash Flows from Noncapital Financing Activities:					
Grants and Contributions	-	-	765,450	765,450	-
Transfers In	150,000	50,000	50,000	250,000	-
Net Cash Provided by Noncapital Financing Activities	150,000	50,000	815,450	1,015,450	-
Cash Flows from Capital and Related Financing Activities:					
Grants and Contributions	-	1,186,519	-	1,186,519	-
Capital Outlay	(2,715,177)	(1,368,518)	-	(4,083,695)	-
Principal Payments - OWDA Loans	(52,817)	-	-	(52,817)	-
Principal Payments - OPWC Loans	(9,222)	-	-	(9,222)	-
Principal Payments - Bonds	(300,000)	-	-	(300,000)	-
Interest Paid	(283,546)	-	-	(283,546)	-
Note Proceeds	255,000	-	-	255,000	-
Premium on Debt Issuance	1,620	-	-	1,620	-
Advances In	28,000	-	-	28,000	-
Advances Out	(263,000)	-	-	(263,000)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,339,142)	(181,999)	-	(3,521,141)	-
Net Increase (Decrease) in Cash	(2,178,431)	(51,881)	(5,573)	(2,235,885)	4,757,287
Cash and Cash Equivalents, January 1, 2015	4,470,649	242,066	79,303	4,792,018	18,708,957
Cash and Cash Equivalents, December 31, 2015	<u>\$ 2,292,218</u>	<u>\$ 190,185</u>	<u>\$ 73,730</u>	<u>\$ 2,556,133</u>	<u>\$ 23,466,244</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, 2015

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

	Business-type Activities			Governmental	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Enterprise Funds	Internal Service Funds
Operating Income (Loss)	\$ 803,773	\$ (316,994)	\$ (1,089,251)	\$ (602,472)	\$ 4,570,707
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Cash Flows Reported in Other Categories:					
Depreciation Expense	442,078	397,179	100,637	939,894	-
(Increase) Decrease in Operating Assets and Deferred Outflows of Resources:					
Accounts Receivable	45,093	(1,437)	261	43,917	43,520
Intergovernmental Receivable	(366,377)	-	-	(366,377)	(6,440)
Due from Other Funds	(4,065)	-	(4,011)	(8,076)	-
Deferred Outflows of Resources - Pension	(17,908)	-	(3,540)	(21,448)	-
Inventory	(86)	-	-	(86)	-
Increase (Decrease) in Operating Liabilities and Deferred Inflows of Resources:					
Payables	105,449	1,370	173,163	279,982	144,578
Due to Other Funds	(5,936)	-	-	(5,936)	4,922
Net Pension Liability	4,538	-	897	5,435	-
Deferred Inflows of Resources - Pension	4,152	-	821	4,973	-
Total Adjustments	<u>206,938</u>	<u>397,112</u>	<u>268,228</u>	<u>872,278</u>	<u>186,580</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,010,711</u>	<u>\$ 80,118</u>	<u>\$ (821,023)</u>	<u>\$ 269,806</u>	<u>\$ 4,757,287</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, 2015

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 25,265,914
Cash and Cash Equivalents in Segregated Accounts	7,678,670
Receivables:	
Property and Other Taxes	449,390,222
Special Assessments	35,200,545
Intergovernmental	21,832,719
Total Assets	\$ 539,368,070
 Liabilities:	
Local Government Taxes Payable	\$ 11,147,092
Intergovernmental Payable	61,614,629
Undistributed Monies	454,000,589
Deposits Held in Custody for Others	12,605,760
Total Liabilities	\$ 539,368,070

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

Lorain County, Ohio
Combining Statement of Net Position
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2015
Murray Ridge Production Center, Inc. - June 30, 2015

	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Total Component Units</u>
Assets:			
Cash and Cash Equivalents in Segregated Accounts	\$ 1,762,209	\$ 70,584	\$ 1,832,793
Investments	-	1,374,695	1,374,695
Receivables, Net of Allowances	3,068,124	399,187	3,467,311
Deposits	-	1,000	1,000
Assets Held for Resale	2,606,114	-	2,606,114
Noncurrent Assets:			
Bond Fund Program Reserves	2,507,063	-	2,507,063
Capital Assets not being Depreciated	568,688	-	568,688
Capital Assets, net of Depreciation	2,330,139	97,738	2,427,877
Total Assets	<u>12,842,337</u>	<u>1,943,204</u>	<u>14,785,541</u>
Deferred Outflows of Resources:			
Pension	<u>7,622</u>	<u>-</u>	<u>7,622</u>
Liabilities:			
Current Liabilities:			
Payables	3,317,424	92,690	3,410,114
Notes Payable	2,819,072	-	2,819,072
Noncurrent Liabilities:			
Due within One Year	5,771	-	5,771
Due in more than One Year:			
Net Pension Liability	29,670	-	29,670
Other Amounts	421,221	-	421,221
Total Liabilities	<u>6,593,158</u>	<u>92,690</u>	<u>6,685,848</u>
Deferred Inflows of Resources:			
Pension	<u>521</u>	<u>-</u>	<u>521</u>
Net Position:			
Net Investment in Capital Assets	2,898,827	97,738	2,996,565
Restricted for:			
Human Service Programs and Services	-	908,497	908,497
Bond Fund Program Reserves	2,507,063	-	2,507,063
Community and Economic Development Assistance	61,534	-	61,534
Unrestricted	788,856	844,279	1,633,135
Total Net Position	<u>\$ 6,256,280</u>	<u>\$ 1,850,514</u>	<u>\$ 8,106,794</u>

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

Lorain County, Ohio
Combining Statement of Activities
Discretely Presented Component Units
Lorain County Port Authority - For the Year Ended December 31, 2015
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Lorain County Port Authority			
Economic Development	\$ 953,636	\$ 299,309	\$ 881,292
Murray Ridge Production Center, Inc.			
Production	1,816,994	1,767,367	-
Total Component Units	\$ 2,770,630	\$ 2,066,676	\$ 881,292

General Revenues:
Intergovernmental Revenue
not Restricted to Specific Programs
Investment Income
Other Income
Total General Revenue
Changes in Net Position
Net Position - Beginning, Restated
Net Position - Ending

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

**Net Revenue and
Changes in Net Position**

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
\$ 226,965	\$ -	\$ 226,965
-	(49,627)	(49,627)
\$ 226,965	\$ (49,627)	\$ 177,338
81,065	-	81,065
71,470	107,273	178,743
54,401	-	54,401
206,936	107,273	314,209
433,901	57,646	491,547
5,822,379	1,792,868	7,615,247
\$ 6,256,280	\$ 1,850,514	\$ 8,106,794

NOTE 1 - REPORTING ENTITY

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

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

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

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

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

Community Mental Health. The Community Mental Health fund accounts for a county-wide property tax levy and federal and state grants that are expended primarily to pay the costs of contracts with local mental health agencies that provide mental health services and facilities for the citizens of Lorain County.

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The County does not have any such trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and 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 uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, all proprietary fund types are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the

Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

Revenues – Exchange and 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 fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days after year-end.

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 fiscal year for which the taxes are levied. Revenues from sales taxes are recognized in the period in which the taxable sales are made. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from 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, state-levied locally shared taxes (including gasoline taxes and motor vehicle license fees), federal and state grants and subsidies, interest, fines, and rent.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position for deferred amounts on refunding and for pension. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue and pensions. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance fiscal year 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds Balance Sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide Statement of Net Position and are explained in Note 13.

Expenses/Expenditures

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

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

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

E. Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2015.

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

F. Equity in Pooled Cash, Cash Equivalents and Investments

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

During 2015, investments were limited to Repurchase Agreements, STAR Ohio, Government Treasury Certificates, Money Market Mutual Funds, Commercial Paper and U.S. Treasury Securities issued by Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC).

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2015. STAR Ohio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for

investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund during 2015 amounted to \$1,281,001, which includes \$1,234,794 assigned from other County funds.

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

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

G. Inventory

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

H. Interfund Balances

Activity between funds that represents unpaid interfund services at the end of the fiscal year and lending/borrowing arrangements outstanding are referred to as "Due to/from Other Funds" or "Advances to/from Other Funds." Interfund receivables and payables within governmental and business-type activities have been eliminated in the government-wide Statement of Net Position, except for any residual amounts outstanding between the governmental and business-type activities, which are reported as "Internal Balances."

I. Capital Assets and Depreciation

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

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their 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, Structures and Improvements	50
Vehicles	15 – 20
Machinery & Equipment	7 – 25
Furniture & Fixtures	25
Intangible Assets	20
Infrastructure	10 – 50
Sewer and Water Lines	40 – 90

J. Compensated Absences

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

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

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

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

K. Accrued and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

L. Fund Balance

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

The County reports the following classifications:

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

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

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

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

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

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

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

M. Net Position

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

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

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

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

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

N. Operating Revenues and Expenses

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

O. Interfund Transactions

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

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

P. Estimates

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

Q. Pensions

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

R. Entity-Wide Reconciliations

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net of Position.

The governmental fund Balance Sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$19,222,869 difference are as follows:

General Obligation Bonds	\$	16,205,000
Special Assessment Bonds		2,035,000
OWDA Loans		180,193
OPWC Loans		544,621
SIB Loan		202,000
Accrued Interest Payable		95,880
Deferred Amount on Refunding		(39,825)
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities		19,222,869
	\$	19,222,869

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities.

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “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 capital outlay exceeds depreciation in the current period.” The details of the \$909,518 difference are as follows:

Capital Outlay	\$	4,334,287
Depreciation Expense		<u>(5,243,805)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ (909,518)</u>

Another element of that reconciliation states that “some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$512,121 difference are as follows:

Compensated Absences	\$	(499,402)
Accrued Interest on Long-term Debt		<u>(12,719)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ (512,121)</u>

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while 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.” The details of this \$1,659,225 difference are as follows:

Debt Issued or Incurred:		
General Obligation Debt Issued	\$	(2,105,000)
OPWC Loan Issued		(168,166)
Deferred Amount on Refunding		39,825
Principal Repayments:		
General Obligation Debt		3,790,000
Special Revenue Debt		<u>102,566</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ 1,659,225</u>

S. Changes in Accounting Principles and Restatement of Net Position

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions”, GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date”, GASB Statement No. 72, “Fair Value Measurement and Application” and GASB Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68”.

GASB Statement No. 68 improves financial reporting by state and local governments for pensions.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

GASB Statement No. 71 improves accounting and financial reporting by addressing an issue in Statement No. 68, *Accounting and Financial Reporting for Pensions*, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

The implementation of GASB Statement No. 68 and GASB Statement No. 71 had the following effect on net position as reported December 31, 2014:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net position December 31, 2014	\$ 237,415,730	\$ 26,286,438
Adjustments:		
Net Pension Liability	(75,759,412)	(261,875)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>9,478,789</u>	<u>33,801</u>
Restated Net Position December 31, 2014	<u>\$ 171,135,107</u>	<u>\$ 26,058,364</u>

	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Transit Fund</u>	<u>Total Enterprise Funds</u>
Net position December 31, 2014	\$ 11,643,797	\$ 12,164,452	\$ 2,478,189	\$ 26,286,438
Adjustments:				
Net Pension Liability	(218,651)	-	(43,224)	(261,875)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>28,222</u>	<u>-</u>	<u>5,579</u>	<u>33,801</u>
Restated Net Position December 31, 2014	<u>\$ 11,453,368</u>	<u>\$ 12,164,452</u>	<u>\$ 2,440,544</u>	<u>\$ 26,058,364</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. The implementation of this statement did not result in any change to the County's financial statements.

NOTE 3 - DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2015:

	<u>Deficit</u>
Special Revenue Funds:	
Bascule Bridge	\$ (83,518)
Sheriff Continuing Professional Training	(2,010)
Q Construction	(15,461,356)

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

The deficit in the Q Construction fund arose from the requirement to report manuscript debt as an interfund payable in the fund which received the proceeds. The deficit will be alleviated when the manuscript debt is paid.

NOTE 4 - DEPOSITS AND INVESTMENTS

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, 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.

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

1. United States Treasury bills, notes, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the 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 or its political subdivisions, provided that such political subdivisions are located wholly or in part within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 270 days and in an amount not to exceed twenty-five percent of the County's average portfolio; and,
10. Bankers' acceptances for a period not to exceed 180 days from the date of purchase in an amount not to exceed twenty-five percent of the County's average portfolio.

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

Cash on Hand

At year-end, the County had \$623,107 in undeposited cash on hand which is included in the financial statements of the County as part of “Equity in Pooled Cash, Cash Equivalents and Investments.”

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County’s deposits was \$37,177,380 and the bank balance was \$39,484,738. Of the County’s bank balance \$36,236,293 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 the 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, 2015, the County had the following investments and maturities (in years):

<u>Investment</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>% of Portfolio</u>
STAR Ohio	\$ 6,599,345	\$ 6,599,345	\$ -	5.70%
Commercial Paper	10,610,164	10,610,164	-	9.16%
US Treasury Notes	6,001,858	-	6,001,858	5.18%
FFCB	19,655,147	2,753,585	16,901,562	16.96%
FNMA	26,922,400	499,395	26,423,005	23.23%
FHLB	21,001,695	4,247,728	16,753,967	18.13%
FHLMC	25,080,129	1,000,030	24,080,099	21.64%
Total Investments	<u>\$ 115,870,738</u>	<u>\$ 25,710,247</u>	<u>\$ 90,160,491</u>	<u>100.00%</u>

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

Credit Risk – The Ohio Revised Code and the Lorain County Investment Policy limits investments in commercial paper, corporate bonds and mutual funds to the two top ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency securities had a rating of AA+ from Standard & Poor’s and Aaa from Moody’s. Standard & Poor’s has assigned the Commercial Paper an A1+ rating and STAR Ohio an AAAM rating.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments in FFCB, FNMA, FHLB and FHLMC are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty’s trust department or agent but not in the County’s name. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State Statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of 2014 taxes.

The 2015 real property taxes are levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2015 real property taxes are collected in and intended to finance 2016 operations.

Public utility personal property currently is assessed at varying percentages of true value ranging from 25% for railroad property to 88% for electric transmission and distribution property; public utility real property is assessed at 35% of true value. The 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2015 was \$14.482 per \$1,000 of assessed value. The assessed values upon which the 2015 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 5,997,075,310
Public Utilities Personal Property	249,075,480
Total	<u>\$ 6,246,150,790</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, 2015.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% increase in the sales tax for the construction, operation and maintenance of a jail facility. Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the 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 0.50% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2015.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 7 – RECEIVABLES & PAYABLES

Receivables as of year-end for the government’s individual major, nonmajor and internal service funds in the aggregate are deemed collectible in full and are as follows:

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Q Construction
Receivables:						
Interest	\$ 283,243	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	8,014,551	-	10,003,320	9,655,558	18,467,940	-
Sales Tax	3,213,801	-	-	-	-	-
Accounts	375,821	80,811	3,050	8,160	1,211	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	1,630,502	12,344,317	4,565,202	1,784,902	3,530,637	1,248,316
Local Government	1,439,420	-	-	-	-	-
Net Total Receivables	<u>\$ 14,957,338</u>	<u>\$ 12,425,128</u>	<u>\$ 14,571,572</u>	<u>\$ 11,448,620</u>	<u>\$ 21,999,788</u>	<u>\$ 1,248,316</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Receivables:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	5,205,496	-	-	-	-
Sales Tax	1,606,692	-	-	-	-
Accounts	410,890	31,708	3,481	2,894	377,916
Special Assessments	1,812,966	3,970,371	-	-	-
Intergovernmental	16,235,558	-	196,945	1,610,787	1,105,771
Local Government	-	-	-	-	-
Net Total Receivables	<u>\$ 25,271,602</u>	<u>\$ 4,002,079</u>	<u>\$ 200,426</u>	<u>\$ 1,613,681</u>	<u>\$ 1,483,687</u>

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Q Construction
Payables:						
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,796
Accounts	710,850	279,031	224,437	519,397	739,273	42,297
Intergovernmental	549,264	136,907	138,847	63,413	721,644	-
Wages and Salaries	1,378,296	365,845	409,428	47,668	836,532	-
Benefits	399,181	90,523	124,753	9,534	209,608	-
Claims	-	-	-	-	-	-
Total Payables	<u>\$ 3,037,591</u>	<u>\$ 872,306</u>	<u>\$ 897,465</u>	<u>\$ 640,012</u>	<u>\$ 2,507,057</u>	<u>\$ 691,093</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Payables:					
Contracts	\$ 86,199	\$ -	\$ 7,185	\$ -	\$ 1,008,376
Accounts	762,391	179,671	1,073	244,331	17,040
Intergovernmental	701,450	8,577	-	-	-
Wages and Salaries	1,330,971	11,638	-	2,460	5,422
Benefits	381,173	2,622	-	-	-
Claims	-	-	-	-	2,372,733
Total Payables	<u>\$ 3,262,184</u>	<u>\$ 202,508</u>	<u>\$ 8,258</u>	<u>\$ 246,791</u>	<u>\$ 3,403,571</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 8 - CAPITAL ASSETS

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

Governmental Activities:	
Legislative & Executive	\$ 791,811
Judicial	1,034,619
Public Safety	776,125
Public Works	2,042,412
Health	142,897
Human Services	448,063
Economic Development and Assistance	7,878
Total Depreciation Expense-Governmental Activities	<u>\$ 5,243,805</u>

Business-type Activities:	
Buildings, Structures and Improvements	\$ 403,930
Vehicles	91,268
Machinery & Equipment	3,970
Sewer Plants	83,457
Sewer Lines	338,650
Water Lines	18,619
Total Depreciation Expense-Business-type Activities	<u>\$ 939,894</u>

Activity for the Component Units for the years ended December 31, 2015 and June 30, 2015 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:			
Land	<u>\$ 568,688</u>	<u>\$ -</u>	<u>\$ 568,688</u>
Capital Assets Being Depreciated:			
Buildings	2,192,624	-	2,192,624
Building & Improvements	317,532	-	317,532
Vehicle	31,789	39,145	70,934
Machinery & Equipment	285,384	77,111	362,495
Total Capital Assets Being Depreciated	<u>2,827,329</u>	<u>116,256</u>	<u>2,943,585</u>
Less Accumulated Depreciation:			
Buildings	154,600	44,434	199,034
Building & Improvements	26,364	5,782	32,146
Vehicle	9,537	10,234	19,771
Machinery & Equipment	246,898	17,859	264,757
Total Accumulated Depreciation	<u>437,399</u>	<u>78,309</u>	<u>515,708</u>
Total Capital Assets Being Depreciated, Net	<u>2,389,930</u>	<u>37,947</u>	<u>2,427,877</u>
Total Component Units Capital Assets, Net	<u>\$ 2,958,618</u>	<u>\$ 37,947</u>	<u>\$ 2,996,565</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Activity for the Governmental Activities for the year ended December 31, 2015 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 5,395,280	\$ 66,225	\$ -	\$ 5,461,505
Construction In Progress	9,323,204	2,398,412	2,538,361	9,183,255
Total Capital Assets Not Being Depreciated	14,718,484	2,464,637	2,538,361	14,644,760
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	119,436,995	384,275	77,570	119,743,700
Vehicles	6,909,340	828,620	90,551	7,647,409
Machinery & Equipment	8,282,030	573,890	111,008	8,744,912
Furniture & Fixtures	154,640	-	-	154,640
Intangible Assets	2,351,881	-	-	2,351,881
Infrastructure	95,311,876	2,621,226	340,761	97,592,341
Total Capital Assets Being Depreciated	232,446,762	4,408,011	619,890	236,234,883
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	38,583,178	2,465,952	1,531	41,047,599
Vehicles	3,651,540	284,510	41,696	3,894,354
Machinery & Equipment	5,351,531	480,377	49,316	5,782,592
Furniture & Fixtures	123,935	1,938	-	125,873
Intangible Assets	994,230	116,895	-	1,111,125
Infrastructure	63,732,922	1,894,133	158,878	65,468,177
Total Accumulated Depreciation	112,437,336	5,243,805	251,421	117,429,720
Total Capital Assets Being Depreciated, Net	120,009,426	(835,794)	368,469	118,805,163
Governmental Activities Capital Assets, Net	\$ 134,727,910	\$ 1,628,843	\$ 2,906,830	\$ 133,449,923

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Activity for the Business-type Activities for the year ended December 31, 2015 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,531,484	\$ 78,147	\$ -	\$ 4,609,631
Construction In Progress	631,911	3,876,999	-	4,508,910
Total Capital Assets Not Being Depreciated	<u>5,163,395</u>	<u>3,955,146</u>	<u>-</u>	<u>9,118,541</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	-	-	10,000,842
Vehicles	1,510,487	30,200	-	1,540,687
Machinery & Equipment	70,390	43,572	-	113,962
Sewer Plants	4,172,860	54,777	-	4,227,637
Sewer Lines	17,267,510	-	-	17,267,510
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets Being Depreciated	<u>34,884,889</u>	<u>128,549</u>	<u>-</u>	<u>35,013,438</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	3,255,984	403,930	-	3,659,914
Vehicles	733,451	91,268	-	824,719
Machinery & Equipment	49,430	3,970	-	53,400
Sewer Plants	650,853	83,457	-	734,310
Sewer Lines	5,780,150	338,650	-	6,118,800
Water Lines	1,486,415	18,619	-	1,505,034
Total Accumulated Depreciation	<u>11,956,283</u>	<u>939,894</u>	<u>-</u>	<u>12,896,177</u>
Total Capital Assets Being Depreciated, Net	<u>22,928,606</u>	<u>(811,345)</u>	<u>-</u>	<u>22,117,261</u>
Business-type Activities Capital Assets, Net	<u>\$ 28,092,001</u>	<u>\$ 3,143,801</u>	<u>\$ -</u>	<u>\$ 31,235,802</u>

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2015, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

Type of Coverage	Coverage	Limits of Liability	Excess Liability	Limits of Liability
Liability:				
General Liability	\$ 1,000,000	each Occurrence	\$ 5,000,000	each Occurrence
Law Enforcement Liability	1,000,000	each Occurrence	5,000,000	each Occurrence
Automotive Liability	1,000,000	each Occurrence	5,000,000	each Occurrence
Errors and Omissions Liability	1,000,000	each Occurrence and annual aggregate	5,000,000	each Occurrence and annual aggregate
Ohio Stop Gap Employers' Liability	1,000,000	each Occurrence	2,000,000	each Occurrence
Employee Benefits Liability	1,000,000	each Occurrence		
Cyber Liability	1,000,000	each Occurrence and annual aggregate		
Attorney Disciplinary Proceedings	25,000	each Occurrence and annual aggregate		
Declaratory, Injunctive or Equitable Relief	25,000	each Occurrence and annual aggregate	1,000,000	each Occurrence
County Home				
Property:				
Direct Physical Loss or Damage	365,948,102	total covered value		
Collapse	per statement of values	replacement cost		
Equipment Breakdown	100,000,000	combined limits each accident		
Time Element:				
Gross Earnings/Extra Expense	2,500,000	each Occurrence		
Contingent Business Interruption	100,000	each Occurrence		
Crime:				
Crime	1,000,000			

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,372,733 reported in the fund at December 31, 2015, 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 2013, 2014 and 2015 were:

		Balance at Beginning of Year		Current Year Claims		Claim Payments		Balance at End of Year
2013	\$	2,341,374	\$	25,195,425		\$ 25,030,323		\$ 2,506,476
2014		2,506,476		22,766,198		23,191,522		2,081,152
2015		2,081,152		29,390,485		29,098,904		2,372,733

NOTE 10 - RISK SHARING POOL

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2015 was \$613,794.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

A. Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is directed by a 45 member Board of Directors, plus Standing Committees, Task Forces and Advisory Councils. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2015 the County contributed \$56,562 to NOACA.

NOTE 12 - RELATED ORGANIZATIONS

A. Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2015.

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 2015.

C. Lorain/Medina Community Based Correctional Facility

The Lorain/Medina Community Based Correctional Facility Governing Board is composed of five common pleas court judges from Lorain County and three Lorain County Commissioners. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Lorain/Medina Community Based Correctional Facility Board did not receive any funding from the County during 2015.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the Statement of Net Position represents a liability to employees for pensions. Pensions are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable. The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in payables, as an intergovernmental payable, on both the accrual and modified accrual basis of accounting.

A. Ohio Public Employees Retirement System (OPERS)

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

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
 2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,261,989 for 2015. Of this amount, \$865,712 is reported in payables as an intergovernmental payable.

B. State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and

will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended December 31, 2015, plan members were required to contribute 12 percent of their annual covered salary through June 30 and 13 percent beginning July 1. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$205,898 for fiscal year 2015. The full amount has been contributed for 2015.

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

The net pension liability for OPERS and STRS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 and June 30, 2015, respectively. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share of pension expense:

	Governmental Activities OPERS	Business-type Activities OPERS	Total OPERS	Governmental Activities STRS	Total
Proportionate Share of the Net Pension Liability	\$ 73,357,239	\$ 267,310	\$ 73,624,549	\$ 3,713,862	\$ 77,338,411
Proportion of the Net Position Liability			0.612383806%	0.013438940%	
Pension Expense	\$ 8,190,947	\$ 29,849	\$ 8,220,796	\$ 358,209	\$ 8,579,005

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

At December 31, 2015, the County reported deferred outflow of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities OPERS	Business-type Activities OPERS	Total OPERS	Governmental Activities STRS	Total
Deferred Outflows of Resources					
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ 118,391	\$ 118,391
Net difference between projected and actual earnings on pension plan investments	3,940,995	14,360	3,955,355	-	3,955,355
County contributions subsequent to the measurement date	11,221,100	40,889	11,261,989	205,898	11,467,887
Total Deferred Outflow of Resources	\$ 15,162,095	\$ 55,249	\$ 15,217,344	\$ 324,289	\$ 15,541,633
Deferred Inflow of Resources					
Differences between expected and actual experience	\$ 1,364,556	\$ 4,973	\$ 1,369,529	\$ -	\$ 1,369,529
Net difference between projected and actual earnings on pension plan investments	-	-	-	453,508	453,508
	\$ 1,364,556	\$ 4,973	\$ 1,369,529	\$ 453,508	\$ 1,823,037

\$11,467,887 reported as deferred outflows of resources relate to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending December 31:	OPERS	STRS	Total
2016	\$ 646,457	\$ (83,779)	\$ 562,678
2017	646,457	(83,779)	562,678
2018	646,457	(83,779)	562,678
2019	646,455	(83,780)	562,675
Total	\$ 2,585,826	\$ (335,117)	\$ 2,250,709

D. Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate, (dollars in millions):

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of the net pension liability	\$135.91	\$73.63	\$21.18

E. Actuarial Assumptions – STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015.

Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following tables presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate (dollars in millions):

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$5.16	\$3.71	\$2.49

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualifies 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 45. Please see the Plan Statements in the OPERS 2014 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, by visiting www.opers.org/financial/reports.shtml#CAFR, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care. The County's required contributions to OPERS which were used to fund post-employment benefits for the year ended December 31, 2015, 2014 and 2013 were \$1,717,876, \$1,658,978 and \$833,487 respectively. The full amount has been contributed for 2014 and 2013. 92.9% has been contributed for 2015 with the remainder being reported as a liability.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

B. State Teacher's Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization,

physicians' fees, prescription drugs and reimbursement of Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2015, STRS did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014, and 2013 were \$0, \$923, and \$1,884 respectively. The full amount has been contributed for fiscal years 2015, 2014 and 2013.

NOTE 15 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

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

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

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

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, 2015 are as follows:

	Balance			Balance
	01/01/15	Issued	(Retired)	12/31/15
Governmental Activities				
2014 - 1.25% Capital Improvement Plan Bond Anticipation Notes due 07/07/2015	\$ 2,215,000	\$ -	\$(2,215,000)	\$ -
2015 - 1.75% Various Purpose Bond Anticipation Notes due 07/06/2016	-	2,235,000	-	2,235,000
2015 - 1.75% Bond Anticipation Notes due 11/10/2016	-	995,000	-	995,000
Business-type Activities				
2014 - 1.25% Sanitary Sewer Bond Anticipation Notes due 07/07/2015	2,400,000	-	(2,400,000)	-
2015 - 1.75% Various Purpose Bond Anticipation Notes due 07/06/2016	-	2,520,000	-	2,520,000
2015 - 1.75% Bond Anticipation Notes due 11/10/2016	-	155,000	-	155,000
Total Short-Term Notes	\$ 4,615,000	\$ 5,905,000	\$(4,615,000)	\$ 5,905,000

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

B. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2015 were as follows:

	<u>Balance 01/01/15</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/15</u>	<u>Amount Due In One Year</u>
General Obligation Bonds-					
Unvoted					
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	\$ 1,130,000	\$ -	\$ (550,000)	\$ 580,000	\$ 580,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	560,000	-	(560,000)	-	-
2009-2.00% to 5.00% General Obligation Sewer System Improvement Bonds (Org. \$5,870,000)	5,460,000	-	(4,930,000)	530,000	125,000
2010-2.00% to 4.625% General Obligation Refunding Bonds (Org. \$13,730,000)	13,575,000	-	(80,000)	13,495,000	640,000
2011-1.20% to 4.60% General Obligation Sewer District Improvement Bonds (Org. \$1,560,000)	1,305,000	-	(1,175,000)	130,000	65,000
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	2,355,000	-	(225,000)	2,130,000	215,000
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds (Org. \$5,520,000)	-	5,520,000	(95,000)	5,425,000	45,000
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds (Org. \$1,190,000)	-	1,190,000	(20,000)	1,170,000	10,000
Total General Obligation Bonds- Unvoted	<u>24,385,000</u>	<u>6,710,000</u>	<u>(7,635,000)</u>	<u>23,460,000</u>	<u>1,680,000</u>
Special Assessment Bonds-					
Government Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	240,000	-	(35,000)	205,000	35,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	2,065,000	-	(2,065,000)	-	-
2015-1.00% to 4.00% Sewer System Improvement Refunding (Org. \$2,105,000)	-	2,105,000	(275,000)	1,830,000	290,000
Total Special Assessment Bonds	<u>2,305,000</u>	<u>2,105,000</u>	<u>(2,375,000)</u>	<u>2,035,000</u>	<u>325,000</u>
Total Bonded Long-Term Debt	<u>\$ 26,690,000</u>	<u>\$ 8,815,000</u>	<u>\$ (10,010,000)</u>	<u>\$ 25,495,000</u>	<u>\$ 2,005,000</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

On September 29, 2015, the County issued \$8,815,000 in General Obligation Refunding Bonds with interest rates ranging between 1.00% to 4.00%. The County issued the bonds in three series to advance refund \$2,065,000 of Series 2001 Sewer System Improvement Special Assessment Bonds with interest rates ranging between 2.50% to 5.00%, \$4,810,000 of 2009 General Obligation Sewer System Improvement Bonds with interest rates ranging between 2.00% to 5.00% and \$1,110,000 of 2011 General Obligation Sewer District Improvement Bonds with interest rates ranging between 1.20% to 4.60%. The County used the net proceeds to purchase U.S. Government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2001, 2009 and 2011 Bonds. As a result, that portion of the 2001, 2009 and 2011 Bonds is considered defeased, and the County has removed the liability from its accounts.

The advance refunding reduced total debt service payment over the next 25 years by \$422,163. This results in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$360,295. The difference between the cash flows required to service the old debt and the new debt are:

New debt service cash flows	\$ 12,413,042
Old debt service cash flows	<u>12,835,205</u>
	<u>\$ 422,163</u>

The economic gain resulting from the refunding transaction, calculated on a present value basis is:

Present value of new debt service cash flows	\$ 10,593,879
Present value of old debt service cash flows	<u>10,954,174</u>
	<u>\$ 360,295</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

C. Other Long-Term Debt

	<u>Balance</u> <u>01/01/15</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/15</u>	<u>Amount Due</u> <u>In One Year</u>
Governmental Activities					
OWDA Loans					
Coastal Erosion 3753-5.34%	\$ 119,019	\$ -	\$ (31,796)	\$ 87,223	\$ 33,517
Coastal Erosion 4705-4.67%	103,108	-	(10,138)	92,970	10,617
Total OWDA Loans	<u>\$ 222,127</u>	<u>\$ -</u>	<u>\$ (41,934)</u>	<u>\$ 180,193</u>	<u>\$ 44,134</u>
OPWC Loans					
OPWC-CI12I-0.0%	\$ 103,400	\$ -	\$ (9,400)	\$ 94,000	\$ 9,400
OPWC-CI25K-0.0%	6,661	-	(1,333)	5,328	1,333
OPWC-CI44H-0.0%	83,436	-	(8,344)	75,092	8,344
OPWC-CI44B-0.0%	65,351	-	(14,522)	50,829	14,522
OPWC-CI50Q-0.0%	-	168,166	(5,606)	162,560	5,606
OPWC-CI41E-0.0%	140,175	-	(15,575)	124,600	15,575
OPWC-CI25C-0.0%	23,601	-	(4,291)	19,310	4,291
OPWC-CI02F-0.0%	11,694	-	(1,376)	10,318	1,376
OPWC-CI23K-0.0%	2,769	-	(185)	2,584	185
Total OPWC Loans	<u>\$ 437,087</u>	<u>\$ 168,166</u>	<u>\$ (60,632)</u>	<u>\$ 544,621</u>	<u>\$ 60,632</u>
SIB Loan 130011-3.00%	<u>\$ 202,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,000</u>	<u>\$ 23,379</u>
Business-type Activities					
OWDA Loans					
Sewer Improvement 2325-4.56%	\$ 14,644	\$ -	\$ (14,644)	\$ -	\$ -
Sewer Improvement 5551-3.25%	786,438	-	(38,172)	748,266	39,423
Total OWDA Loans	<u>\$ 801,082</u>	<u>\$ -</u>	<u>\$ (52,816)</u>	<u>\$ 748,266</u>	<u>\$ 39,423</u>
OPWC Loans					
OPWC-CI47G-0.0%	\$ 64,910	\$ -	\$ (4,328)	\$ 60,582	\$ 4,328
OPWC-CI28D-0.0%	41,608	-	(4,895)	36,713	4,895
Total OPWC Loans	<u>\$ 106,518</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 97,295</u>	<u>\$ 9,223</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

GOVERNMENTAL ACTIVITIES

Year Ending December 31,	General Obligation		Special Assessments		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
	2016	\$ 1,435,000	\$ 618,191	\$ 325,000	\$ 48,963	\$ 44,134
2017	885,000	569,966	335,000	44,033	46,448	6,121
2018	905,000	545,666	335,000	35,793	30,020	3,683
2019	930,000	520,766	355,000	27,533	12,194	2,642
2020	955,000	492,266	365,000	18,678	12,770	2,066
2021-2025	5,030,000	1,938,351	320,000	6,400	34,627	2,463
2026-2030	4,940,000	952,395	-	-	-	-
2031	1,125,000	52,031	-	-	-	-
Total	<u>\$ 16,205,000</u>	<u>\$ 5,689,632</u>	<u>\$ 2,035,000</u>	<u>\$ 181,400</u>	<u>\$ 180,193</u>	<u>\$ 25,410</u>

Year Ending December 31,	Ohio Public Work Commission		State Infrastructure Bank	
	Principal	Interest	Principal	Interest
2016	\$ 60,632	\$ -	\$ 23,379	\$ 6,068
2017	60,632	-	24,086	5,361
2018	60,632	-	24,814	4,633
2019	53,369	-	25,564	3,883
2020	42,632	-	104,157	7,569
2021-2025	159,488	-	-	-
2026-2030	28,766	-	-	-
2031-2035	28,030	-	-	-
2036-2040	28,030	-	-	-
2041-2045	22,410	-	-	-
Total	<u>\$ 544,621</u>	<u>\$ -</u>	<u>\$ 202,000</u>	<u>\$ 27,514</u>

BUSINESS-TYPE ACTIVITIES

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Work Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 245,000	\$ 246,200	\$ 39,423	\$ 24,001	\$ 9,223	\$ -
2017	250,000	239,812	40,715	22,709	9,223	-
2018	265,000	232,213	42,049	21,375	9,223	-
2019	265,000	224,550	43,426	19,998	9,223	-
2020	265,000	216,450	44,849	18,575	9,223	-
2021-2025	1,460,000	975,725	247,275	69,845	33,878	-
2026-2030	1,690,000	748,650	290,529	26,591	17,302	-
2031-2035	1,440,000	452,400	-	-	-	-
2036-2039	1,375,000	140,400	-	-	-	-
Total	<u>\$ 7,255,000</u>	<u>\$ 3,476,400</u>	<u>\$ 748,266</u>	<u>\$ 203,094</u>	<u>\$ 97,295</u>	<u>\$ -</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2015, 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	\$ 17,620,000	\$ -	\$ (1,415,000)	\$ 16,205,000	\$ 1,435,000
Special Assessment Debt With Government Commitment	2,305,000	2,105,000	(2,375,000)	2,035,000	325,000
Total Bonds Payable	19,925,000	2,105,000	(3,790,000)	18,240,000	1,760,000
OWDA Loans	222,127	-	(41,934)	180,193	44,134
OPWC Loans	437,087	168,166	(60,632)	544,621	60,632
SIB Loan	202,000	-	-	202,000	23,379
Compensated Absences	15,506,690	7,094,062	(6,594,660)	16,006,092	1,119,271
Net Pension Liability:					
OPERS	71,865,940	1,491,299	-	73,357,239	-
STRS	3,893,472	-	(179,610)	3,713,862	-
Total Net Pension Liability	75,759,412	1,491,299	(179,610)	77,071,101	-
Governmental Activity Long-Term Liabilities	<u>\$ 112,052,316</u>	<u>\$ 10,858,527</u>	<u>\$ (10,666,836)</u>	<u>\$ 112,244,007</u>	<u>\$ 3,007,416</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	\$ 6,765,000	\$ 6,710,000	\$ (6,220,000)	\$ 7,255,000	\$ 245,000
OWDA Loans	801,082	-	(52,816)	748,266	39,423
OPWC Loans	106,518	-	(9,223)	97,295	9,223
Compensated Absences	31,277	31,586	(22,394)	40,469	2,937
Net Pension Liability - OPERS	261,875	5,435	-	267,310	-
Business-type Activity Long-Term Liabilities	<u>\$ 7,965,752</u>	<u>\$ 6,747,021</u>	<u>\$ (6,304,433)</u>	<u>\$ 8,408,340</u>	<u>\$ 296,583</u>

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. 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, 2015 was \$872,180.

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.

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 & Family Services, Children Services, LCBDD, Jail Facility Operations and Motor Vehicle Gasoline Tax.

The County pays obligations related to employee compensation from the fund benefitting from their service.

Lorain County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 17 – FUND BALANCE CONSTRAINTS

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Q Construction	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:								
Nonspendable:								
Inventory	\$ 190,464	\$ 17,431	\$ 6,785	\$ 1,724	\$ 202,333	\$ -	\$ 1,104,385	\$ 1,523,122
Long-Term Interfund Loans	13,491,246	-	-	-	-	-	-	13,491,246
Total Nonspendable	13,681,710	17,431	6,785	1,724	202,333	-	1,104,385	15,014,368
Restricted:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	2,113,695	2,113,695
Alcohol and Drug Programs	-	-	-	-	-	-	1,280,331	1,280,331
Common Pleas Court Special Projects	-	-	-	-	-	-	994,042	994,042
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	2,573,578	2,573,578
Community Development Programs	-	-	-	-	-	-	1,170,751	1,170,751
Dog Warden Operations	-	-	-	-	-	-	330,783	330,783
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	3,843,797	3,843,797
Public Safety Programs	-	-	-	-	-	-	8,462,914	8,462,914
Law Enforcement	-	-	-	-	-	-	1,256,764	1,256,764
Assessment and Collection	-	-	-	-	-	-	6,171,387	6,171,387
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	2,331,567	2,331,567
Probation and Supervision Programs	-	-	-	-	-	-	1,150,213	1,150,213
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	956,795	956,795
Mental Health Programs	-	-	-	19,649,348	-	-	17,264	19,666,612
Children Services Programs	-	-	10,550,958	-	-	-	4,634,933	15,185,891
Public Assistance Programs	-	5,309,971	-	-	-	-	507,532	5,817,503
Health Services	-	-	-	-	19,006,540	-	1,098,171	1,098,171
Development Disabilities Programs	-	-	-	-	-	-	4,491,395	23,497,935
Jail Facilities Operations	-	-	-	-	-	-	828,758	828,758
Debt Service	-	-	-	-	-	-	1,252,332	1,252,332
Total Restricted	-	5,309,971	10,550,958	19,649,348	19,006,540	-	45,467,002	99,983,819
Committed:								
County Home	-	-	-	-	-	-	87,431	87,431
Community Development Programs	-	-	-	-	-	-	226,910	226,910
Total Committed	-	-	-	-	-	-	314,341	314,341
Assigned:								
Maintenance of Watercourses	-	-	-	-	-	-	41,583	41,583
Encumbrances	414,491	-	-	-	-	-	-	414,491
Total Assigned	414,491	-	-	-	-	-	41,583	456,074
Unassigned (Deficit):								
Total Fund Balances	\$ 19,387,136	\$ 5,327,402	\$ 10,557,743	\$ 19,651,072	\$ 19,208,873	\$ (15,461,356)	\$ 46,841,783	\$ 105,512,653

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2015, there were six series of Healthcare Revenue Bonds and four Economic Development Bonds outstanding with aggregate principal amounts payable of \$338,695,000 and \$9,010,000 respectively.

NOTE 19 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 8,759
General Fund	General Fund	1,792
Job & Family Services	Nonmajor Enterprise Fund	3,154
Children Services	General Fund	29,601
Children Services	Nonmajor Governmental Funds	3,574
Community Mental Health	Nonmajor Governmental Funds	13,340
LCBDD	Nonmajor Governmental Funds	3,464
Nonmajor Governmental Funds	General Fund	423,223
Nonmajor Governmental Funds	Job & Family Services	492,793
Nonmajor Governmental Funds	Nonmajor Governmental Funds	73,438
Internal Service Funds	Sewer System	10,838
Internal Service Funds	Nonmajor Enterprise Fund	3,259
Total		<u>\$ 1,067,235</u>

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

Advances to/from Other funds:

	<u>Payable Fund:</u>					<u>Total</u>
	<u>Q</u>	<u>Nonmajor</u>	<u>Sewer</u>	<u>Lorain County</u>	<u>Nonmajor</u>	
<u>Receivable Fund:</u>	<u>Construction</u>	<u>Governmental</u>	<u>System</u>	<u>Regional Airport</u>	<u>Enterprise</u>	
General Fund	\$ 10,362,981	\$ 709,250	\$ 1,537,424	\$ 87,591	\$ 794,000	\$ 13,491,246
Nonmajor Governmental	4,740,000	11,956	-	-	-	4,751,956
Total	<u>\$ 15,102,981</u>	<u>\$ 721,206</u>	<u>\$ 1,537,424</u>	<u>\$ 87,591</u>	<u>\$ 794,000</u>	<u>\$ 18,243,202</u>

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

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

On December 30, 2012, the County issued \$5,280,000 in General Obligation Various Purpose Bonds for a twenty year period at a rate of 4.0%. The County Treasurer purchased these bonds as an investment and has identified the General fund as the

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

fund that purchased the investment. The debt is pledged to be repaid from future gasoline excise tax revenues and revenues pursuant to any joint agreements with various municipalities.

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

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

Year Ending December 31,	Taxable Notes		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2016	\$ 45,000	\$ 50,600	\$ 385,000	\$ 378,800
2017	50,000	48,800	395,000	363,400
2018	50,000	46,800	420,000	347,600
2019	50,000	44,800	435,000	330,800
2020	55,000	42,800	450,000	313,400
2021-2025	300,000	179,800	2,530,000	1,282,200
2026-2030	370,000	114,400	3,090,000	732,800
2031-2034	345,000	35,200	1,765,000	128,000
Total	\$ 1,265,000	\$ 563,200	\$ 9,470,000	\$ 3,877,000

Interfund Transfers:

	Transfers In:					
	General Fund	Job & Family Services	Children Services	Nonmajor Governmental	Enterprise	Total
Transfers Out:						
General Fund	\$ -	\$ 972,737	\$ -	\$ 3,225,344	\$ 250,000	\$ 4,448,081
Job & Family Services	-	-	300,000	-	-	300,000
Nonmajor Governmental	113,730	-	-	685,498	-	799,228
Total	\$ 113,730	\$ 972,737	\$ 300,000	\$ 3,910,842	\$ 250,000	\$ 5,547,309

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

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

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

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
- (3) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (4) Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- (5) Outstanding year-end encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance for governmental fund types (GAAP).
- (6) Certain funds that are legally budgeted in separate special revenue funds (Certificate of Title and Recorder's Equipment) are considered part of the General fund on a GAAP basis.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD
Budget Basis	\$(2,710,997)	\$ (339,287)	\$ 1,143,560	\$ 152,730	\$ (893,173)
Net Adjustment for Revenue Accruals	1,259,874	1,300,133	415,220	119,612	252,825
Net Adjustment for Expenditure Accruals	(194,534)	(68,187)	(376,977)	(118,667)	(420,399)
Funds Budgeted Elsewhere	143,891	-	-	-	-
Advances	(260,500)	-	-	-	-
Encumbrances	710,046	510,871	189,434	852,508	636,928
GAAP Basis	<u>\$(1,052,220)</u>	<u>\$ 1,403,530</u>	<u>\$ 1,371,237</u>	<u>\$ 1,006,183</u>	<u>\$ (423,819)</u>

NOTE 21 - TRANSFER FROM PRIMARY GOVERNMENT

A component unit received \$25,000 of operating funds from the County. This amount is 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, 2015, 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, 2015 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 \$1,139,213 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 prior year's assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2015, the County entered into various contracts for construction and renovations totaling \$19,620,221. The amounts paid on the contracts were \$5,748,812 with \$28,707 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$13,842,702.

NOTE 25 - GUARANTEES

In an agreement dated September 1, 2014 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$1,175,000 of Taxable Development Revenue and Refunding Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau,

Inc. for the purpose of acquiring, constructing, installing, equipping or improving a new Visitor’s Center and Bureau Office. The principle will be repaid in various amounts in the years 2014 thru 2033.

In an agreement dated November 3, 2015 the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$2,900,000 of Revenue Bond Anticipation Notes issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. The Notes will mature November 3, 2016.

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2015 there has been no draw down on this line of credit.

NOTE 26 - SUBSEQUENT EVENTS

Subsequent events were evaluated by management through June 28, 2016, the date the financial statements were available to be issued.

NOTE 27 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Significant Accounting Policies

Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the year ended June 30, 2015 the value of these services was estimated to be \$1,139,213.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$399,187 at June 30, 2015.

NOTE 28 - LORAIN COUNTY PORT AUTHORITY

1. Change in Accounting Principles

For 2015, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date”.

2. Restatement of Net Position

The implementation of GASB 68 had the following effect on net position as reported December 31, 2014:

Net Position December 31, 2014	\$ 5,847,145
Adjustments:	
Net Pension Liability	(29,000)
Deferred Outflow - Payments Subsequent to Measurement Date	4,234
Restated Net Position December 31, 2014	\$ 5,822,379

3. Deposits and Investments

Deposits - At December 31, 2015, the bank balance of the Authority’s deposits was \$230,250. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2015, the entire bank balance was covered by Federal Deposit Insurance Corporation.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Investments – As of December 31, 2015, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,507,063	\$2,507,063

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. The Authority has no policy regarding credit risk.

First American Government Obligation Fund	AAAm
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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.

The State of Ohio Department of Development (ODOD) awarded the Authority a grant of \$1,000,000, received in April 2003, which was deposited into the Bond Fund Program Reserve account. The conditional grant from ODOD is for 20 years, with the interest earned on the fund remitted back to ODOD through December 2012. Beginning 2013 and continuing through December 2023, 50.0% of the interest earned is required to be remitted back to ODOD. In December 2001, the Authority received a \$1,500,000 grant from Lorain County for the Bond Fund Program, which was also deposited into the Bond Fund Program Reserve account.

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

The amounts held in the Authority’s Bond Fund Program Reserve was \$2,507,063 at December 31, 2015 and are reflected in the Statement of Net Position.

5. Capital Leases

The Authority entered into a lease agreement for a maintenance truck in 2014. This lease meets the criteria of a capital lease as defined by GASB 62. Accordingly, this lease has been recorded at the present value of its future minimum lease payments, as of the inception date.

Year Ending December 31,	Vehicles
2016	\$ 5,886
Total minimum lease payments	5,886
Less: Amount representing interest	(115)
Present value of net minimum lease payments	<u>\$ 5,771</u>

6. Related Party Activity

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

Two Authority Board Members are also Board Members of the Lorain County Community College Foundation. Payment totaling \$7,000 were made to the foundation in 2015.

7. Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Northwest Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote

the creation and preservation of jobs and employment opportunities within the County. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, market conditions at that time dictated that the firm pull out of the project. As of December 31, 2015, the Authority has not used the Northwest Bank Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority, or to attract suitable business attraction/expansion to meet LCPA core mission of economic development in Lorain County.

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

As of December 31, 2015 revenue bonds outstanding from the Authority’s Program Bond fund with an original issue amount of \$2,365,000 were \$1,500,000. However, the Authority’s total remaining reserve dollars from the Letter of Credit are \$6,450,000 or approximately 300% of the outstanding bonds.

In November 2015, the Authority issued revenue bond anticipation notes to repay year 2014 BANs and provide ongoing match funds to Lorain County Land Reutilization Corp. that support the costs of match funds for demolition grant programs that aid in reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County which is the mission of the LCLRC. The various state programs are reimbursement based and require expenditure first, reimbursement requests later. The 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 is reported in the accompanying financial statements. The issuance of such conduit debt is an authorized purpose of the Port Authority under O.R.C. and drives local economic development. The aforementioned issuance of conduit debt does not produce additional revenues for the Authority beyond a nominal issuance fee.

As of December 31, 2015 conduit debt-revenue bond anticipation notes with an original issue amount of \$2,819,072 remain outstanding.

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. The management fee for the Authority’s services is 3% of the delinquent tax and assessment collection monies received by LCLRC annually.

10. Loan Payable

Loan Payable – County represents the cumulative operating costs incurred by the Authority that have been paid by Lorain County. There is no repayment schedule. At December 31, 2015, the outstanding balance was \$391,221.

Loan payable activity for the year ended December 31, 2015, was as follows:

	Balance 1/1/2015	Additions	Deletions	Balance 12/31/2015
Loan Payable	\$ 391,221	\$ 90	\$ (90)	\$ 391,221

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REQUIRED SUPPLEMENTARY INFORMATION

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System
 Last Two Years (1)

	2014	2013
County's Proportion of the Net Pension Liability	0.612383806%	0.612383806%
County's Proportionate Share of the Net Pension Liability	\$ 73,624,549	\$ 72,127,815
County's Covered-Employee Payroll	\$ 79,037,121	\$ 84,471,543
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	93.15%	85.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available

Amounts presented as of the County's measurement date which is the prior fiscal year end.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 State Teachers Retirement System of Ohio
 Last Three Fiscal Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.013438940%	0.013437837%	0.013437837%
County's Proportionate Share of the Net Pension Liability	\$ 3,713,862	\$ 3,268,548	\$ 3,893,472
County's Covered-Employee Payroll	\$ 1,470,700	\$ 1,354,179	\$ 1,345,493
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	252.52%	241.37%	289.37%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available

Amounts presented as of the County's measurement date which is June 30, 2015.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System
 Last Ten Years

	2015	2014	2013	2012	2011
Contractually Required Contribution	\$ 11,261,989	\$ 11,065,197	\$ 11,826,016	\$ 12,026,971	\$ 12,361,130
Contributions in Relation to the Contractually Required Contribution	(11,261,989)	(11,065,197)	(11,826,016)	(12,026,971)	(12,361,130)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered-Employee Payroll	\$ 80,442,779	\$ 79,037,121	\$ 84,471,543	\$ 85,906,936	\$ 88,293,786
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
Contractually Required Contribution	\$ 12,818,887	\$ 12,860,432	\$ 13,723,969	\$ 12,507,425	\$ 11,854,007
Contributions in Relation to the Contractually Required Contribution	(12,818,887)	(12,860,432)	(13,723,969)	(12,507,425)	(11,854,007)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered-Employee Payroll	\$ 91,563,479	\$ 91,860,229	\$ 98,028,350	\$ 89,338,750	\$ 84,671,479
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 State Teachers Retirement System of Ohio
 Last Ten Fiscal Years

	2015	2014	2013	2012	2011
Contractually Required Contribution	\$ 205,898	\$ 189,585	\$ 188,369	\$ 210,647	\$ 226,532
Contributions in Relation to the Contractually Required Contribution	(205,898)	(189,585)	(188,369)	(210,647)	(226,532)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered-Employee Payroll	\$ 1,470,700	\$ 1,354,179	\$ 1,345,493	\$ 1,504,621	\$ 1,618,086
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
	2010	2009	2008	2007	2006
Contractually Required Contribution	\$ 239,376	\$ 250,234	\$ 260,154	\$ 239,785	\$ 228,658
Contributions in Relation to the Contractually Required Contribution	(239,376)	(250,234)	(260,154)	(239,785)	(228,658)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered-Employee Payroll	\$ 1,709,829	\$ 1,787,386	\$ 1,858,243	\$ 1,712,750	\$ 1,633,271
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 8,394,827	\$ 7,604,540	\$ 7,604,540	\$ -	\$ 7,604,540	\$ -
Sales Tax	18,000,000	19,219,196	19,219,196	-	19,219,196	-
Charges for Services	2,305,869	3,089,412	3,089,412	-	3,089,412	-
Licenses, Permits and Fees	7,982,250	8,471,647	8,544,731	-	8,544,731	73,084
Fines and Forfeitures	819,200	754,960	764,195	-	764,195	9,235
Intergovernmental Revenue	9,407,674	8,827,717	8,827,717	-	8,827,717	-
Interest Income	1,100,380	1,366,698	1,366,699	-	1,366,699	1
Miscellaneous Revenue	946,035	1,402,996	1,402,997	-	1,402,997	1
Total Revenues	48,956,235	50,737,166	50,819,487	-	50,819,487	82,321
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	414,495	989,247	851,673	-	851,673	137,574
Fringe Benefits	70,835	177,036	132,509	-	132,509	44,527
Material and Supplies	21,101	20,523	18,420	562	18,982	1,541
Equipment	41,545	41,069	18,605	658	19,263	21,806
Contractual Services	20,438	11,500	1,450	-	1,450	10,050
Other	35,000	35,000	4,657	-	4,657	30,343
Total Commissioners	603,414	1,274,375	1,027,314	1,220	1,028,534	245,841
Auditor:						
Salaries and Wages	377,599	1,158,491	1,157,649	-	1,157,649	842
Fringe Benefits	66,150	176,052	174,204	-	174,204	1,848
Material and Supplies	39,286	44,263	32,528	10,932	43,460	803
Equipment	40,657	59,453	52,860	5,145	58,005	1,448
Contractual Services	198,668	182,581	109,392	71,667	181,059	1,522
Other	33,316	28,500	22,814	2,335	25,149	3,351
Total Auditor	755,676	1,649,340	1,549,447	90,079	1,639,526	9,814
Treasurer:						
Salaries and Wages	127,833	310,989	310,890	-	310,890	99
Fringe Benefits	19,324	48,424	47,744	-	47,744	680
Material and Supplies	5,000	4,786	4,786	-	4,786	-
Equipment	2,250	6,586	6,586	-	6,586	-
Contractual Services	57,500	58,864	58,864	-	58,864	-
Other	8,500	1,616	1,616	-	1,616	-
Total Treasurer	220,407	431,265	430,486	-	430,486	779
Prosecuting Attorney:						
Salaries and Wages	1,635,660	3,490,480	3,463,112	-	3,463,112	27,368
Fringe Benefits	552,275	748,118	734,411	-	734,411	13,707
Material and Supplies	72,043	88,527	55,313	28,589	83,902	4,625
Equipment	68,000	83,077	68,302	12,003	80,305	2,772
Contractual Services	58,746	34,999	27,717	5,123	32,840	2,159
Fees	2,500	-	-	-	-	-
Other	86,352	13,009	11,482	-	11,482	1,527
Total Prosecuting Attorney	2,475,576	4,458,210	4,360,337	45,715	4,406,052	52,158

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	28,165	117,267	97,939	-	97,939	19,328
Fringe Benefits	7,944	19,776	14,830	-	14,830	4,946
Material and Supplies	13,121	23,121	13,035	-	13,035	10,086
Equipment	29,697	29,689	9,130	-	9,130	20,559
Contractual Services	51,749	40,882	25,234	7,932	33,166	7,716
Other	1,150	1,150	-	-	-	1,150
Total Records Center	131,826	231,885	160,168	7,932	168,100	63,785
Board of Elections:						
Salaries and Wages	302,387	1,100,390	1,098,415	-	1,098,415	1,975
Fringe Benefits	59,119	173,222	170,502	-	170,502	2,720
Material and Supplies	229,458	193,983	182,690	2,553	185,243	8,740
Equipment	55,000	62,485	62,485	-	62,485	-
Contractual Services	541,800	505,323	494,564	8,500	503,064	2,259
Fees	550	550	80	-	80	470
Other	82,800	108,275	106,181	-	106,181	2,094
Total Board of Elections	1,271,114	2,144,228	2,114,917	11,053	2,125,970	18,258
Community Maintenance:						
Salaries and Wages	297,594	1,190,376	913,785	-	913,785	276,591
Fringe Benefits	91,231	214,531	144,847	-	144,847	69,684
Material and Supplies	911,703	879,246	547,935	29,373	577,308	301,938
Equipment	135,695	166,085	97,230	20,489	117,719	48,366
Contractual Services	3,276,912	2,921,576	2,441,342	145,982	2,587,324	334,252
Other	20,069	19,069	2,087	-	2,087	16,982
Total Community Maintenance	4,733,204	5,390,883	4,147,226	195,844	4,343,070	1,047,813
Community Development:						
Salaries and Wages	148,750	595,000	531,915	-	531,915	63,085
Fringe Benefits	35,700	98,175	83,650	-	83,650	14,525
Material and Supplies	7,050	6,937	3,726	-	3,726	3,211
Equipment	6,710	6,710	4,613	725	5,338	1,372
Contractual Services	44,976	35,840	5,100	-	5,100	30,740
Fees	1,000	1,000	-	-	-	1,000
Other	37,050	38,163	25,351	-	25,351	12,812
Total Community Development	281,236	781,825	654,355	725	655,080	126,745

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	166,262	469,262	393,603	-	393,603	75,659
Fringe Benefits	32,000	80,000	62,390	-	62,390	17,610
Material and Supplies	5,000	5,000	2,927	-	2,927	2,073
Other	5,000	5,000	1,138	-	1,138	3,862
Total Recorder	208,262	559,262	460,058	-	460,058	99,204
Port Authority:						
Contractual Services	25,000	25,000	25,000	-	25,000	-
Total Port Authority	25,000	25,000	25,000	-	25,000	-
Insurance/Pensions/Taxes:						
Fringe Benefits	9,715,246	9,324,887	8,946,691	-	8,946,691	378,196
Contractual Services	25,000	25,000	100	-	100	24,900
Fees	132,175	132,175	94,863	-	94,863	37,312
Other	4,500	5,000	974	-	974	4,026
Total Insurance/Pensions/Taxes	9,876,921	9,487,062	9,042,628	-	9,042,628	444,434
Miscellaneous:						
Fringe Benefits	40,000	30,088	16,392	-	16,392	13,696
Contractual Services	830,538	823,751	620,498	7,245	627,743	196,008
Fees	7,000	23,200	21,300	-	21,300	1,900
Other	1,079,500	571,734	379,992	-	379,992	191,742
Total Miscellaneous	1,957,038	1,448,773	1,038,182	7,245	1,045,427	403,346
Total General Government - Legislative and Executive	22,539,674	27,882,108	25,010,118	359,813	25,369,931	2,512,177
Judicial:						
Court of Appeals:						
Fees	30,000	30,000	25,188	-	25,188	4,812
Other	120,000	120,000	84,156	-	84,156	35,844
Total Court of Appeals	150,000	150,000	109,344	-	109,344	40,656

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	775,598	2,895,670	2,879,052	-	2,879,052	16,618
Fringe Benefits	170,755	449,165	441,914	-	441,914	7,251
Material and Supplies	41,643	44,674	34,532	6,264	40,796	3,878
Equipment	49,944	82,022	55,437	20,985	76,422	5,600
Contractual Services	91,500	81,905	58,900	-	58,900	23,005
Fees	738,840	1,079,341	1,076,952	-	1,076,952	2,389
Other	48,500	47,850	45,236	-	45,236	2,614
Total Common Pleas Court	1,916,780	4,680,627	4,592,023	27,249	4,619,272	61,355
Domestic Relations-Domestic Relations:						
Salaries and Wages	519,676	1,689,189	1,688,627	-	1,688,627	562
Fringe Benefits	113,182	279,267	258,940	-	258,940	20,327
Material and Supplies	10,067	17,271	15,049	172	15,221	2,050
Equipment	17,000	21,738	10,477	5,495	15,972	5,766
Contractual Services	11,226	12,398	11,590	555	12,145	253
Fees	1,500	2,625	2,625	-	2,625	-
Other	33,500	30,955	30,483	-	30,483	472
Total Domestic Relations - Domestic Relations	706,151	2,053,443	2,017,791	6,222	2,024,013	29,430
Domestic Relations-Juvenile Probation:						
Salaries and Wages	504,058	1,796,239	1,769,128	-	1,769,128	27,111
Fringe Benefits	106,841	269,234	269,234	-	269,234	-
Material and Supplies	35,128	37,472	28,584	4,396	32,980	4,492
Equipment	26,464	35,390	28,178	-	28,178	7,212
Contractual Services	66,162	152,445	96,249	734	96,983	55,462
Fees	363,184	529,139	520,757	-	520,757	8,382
Other	37,200	42,263	42,131	-	42,131	132
Total Domestic Relations - Juvenile Probation	1,139,037	2,862,182	2,754,261	5,130	2,759,391	102,791
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	369,691	1,624,735	1,617,667	-	1,617,667	7,068
Fringe Benefits	92,446	248,451	246,822	-	246,822	1,629
Material and Supplies	82,605	80,327	59,033	13,385	72,418	7,909
Equipment	15,000	20,000	8,970	4,340	13,310	6,690
Contractual Services	438,245	414,524	333,558	58,537	392,095	22,429
Other	2,865	8,937	7,927	-	7,927	1,010
Total Domestic Relations-Juvenile Detention Home	1,000,852	2,396,974	2,273,977	76,262	2,350,239	46,735
Domestic Relations-Child Support:						
Salaries and Wages	363,854	465,099	463,879	-	463,879	1,220
Fringe Benefits	209,506	274,306	269,715	-	269,715	4,591
Material and Supplies	44,029	42,062	31,468	1,792	33,260	8,802
Equipment	400	1,230	1,228	-	1,228	2
Contractual Services	9,967	6,782	6,250	-	6,250	532
Fees	55,788	56,036	56,036	-	56,036	-
Other	7,965	4,418	4,415	-	4,415	3
Total Domestic Relations-Child Support:	691,509	849,933	832,991	1,792	834,783	15,150

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	82,518	341,271	335,502	-	335,502	5,769
Fringe Benefits	23,400	57,061	52,882	-	52,882	4,179
Material and Supplies	6,543	9,268	6,682	-	6,682	2,586
Equipment	33,853	45,393	41,353	-	41,353	4,040
Contractual Services	44,700	42,081	32,565	5,721	38,286	3,795
Other	250	2,724	1,973	-	1,973	751
Total Domestic Relations-Hazel Webber Home	191,264	497,798	470,957	5,721	476,678	21,120
Probate Court:						
Salaries and Wages	121,582	453,832	453,649	-	453,649	183
Fringe Benefits	25,816	72,225	72,225	-	72,225	-
Material and Supplies	5,500	2,937	2,773	-	2,773	164
Contractual Services	1,992	1,218	1,218	-	1,218	-
Other	12,500	11,357	10,961	-	10,961	396
Total Probate Court	167,390	541,569	540,826	-	540,826	743
Clerk of Courts:						
Salaries and Wages	297,948	882,075	880,469	-	880,469	1,606
Fringe Benefits	62,035	141,478	140,665	-	140,665	813
Material and Supplies	39,000	54,556	51,449	129	51,578	2,978
Equipment	4,500	6,220	3,550	2,664	6,214	6
Contractual Services	34,000	22,039	18,890	318	19,208	2,831
Fees	40,075	33,305	26,595	-	26,595	6,710
Other	17,102	56,232	48,233	-	48,233	7,999
Total Clerk of Courts	494,660	1,195,905	1,169,851	3,111	1,172,962	22,943
Municipal Court:						
Salaries and Wages	541,000	543,000	508,809	-	508,809	34,191
Fringe Benefits	130,500	121,234	105,249	-	105,249	15,985
Contractual Services	36,000	57,266	54,413	-	54,413	2,853
Fees	386,500	543,300	541,898	-	541,898	1,402
Other	500	18,400	18,395	-	18,395	5
Total Municipal Courts	1,094,500	1,283,200	1,228,764	-	1,228,764	54,436
Total General Government - Judicial	7,552,143	16,511,631	15,990,785	125,487	16,116,272	395,359

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	184,772	387,979	372,712	-	372,712	15,267
Fringe Benefits	23,518	61,309	58,235	-	58,235	3,074
Material and Supplies	7,000	7,000	5,643	-	5,643	1,357
Equipment	1,250	1,250	-	-	-	1,250
Contractual Services	148,519	135,390	96,782	22,418	119,200	16,190
Other	10,950	18,239	10,280	-	10,280	7,959
Total Coroner	376,009	611,167	543,652	22,418	566,070	45,097
Sheriff:						
Salaries and Wages	1,303,145	4,580,907	4,248,671	-	4,248,671	332,236
Fringe Benefits	286,092	825,297	818,824	-	818,824	6,473
Material and Supplies	270,021	279,682	213,252	19,383	232,635	47,047
Equipment	34,257	127,357	55,794	70,114	125,908	1,449
Contractual Services	80,151	73,060	69,015	263	69,278	3,782
Other	109,602	20,935	18,857	1,556	20,413	522
Total Sheriff	2,083,268	5,907,238	5,424,413	91,316	5,515,729	391,509
Hazardous Materials Coordination:						
Salaries and Wages	26,801	74,204	68,949	-	68,949	5,255
Fringe Benefits	5,513	13,652	11,256	-	11,256	2,396
Material and Supplies	250	250	-	-	-	250
Equipment	2,000	2,000	-	-	-	2,000
Contractual Services	500	500	-	-	-	500
Other	2,500	2,500	-	-	-	2,500
Total Hazardous Materials Coordination	37,564	93,106	80,205	-	80,205	12,901
Community Disaster Services:						
Salaries and Wages	28,630	114,520	88,366	-	88,366	26,154
Fringe Benefits	8,009	20,036	14,130	-	14,130	5,906
Material and Supplies	8,500	8,500	6,975	-	6,975	1,525
Equipment	1,000	1,000	172	-	172	828
Contractual Services	35,433	33,800	18,547	-	18,547	15,253
Other	4,700	4,700	30	-	30	4,670
Total Community Disaster Services	86,272	182,556	128,220	-	128,220	54,336
Total Public Safety	2,583,113	6,794,067	6,176,490	113,734	6,290,224	503,843

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	13,145	52,580	52,423	-	52,423	157
Fringe Benefits	2,740	8,511	8,252	-	8,252	259
Total Public Works	15,885	61,091	60,675	-	60,675	416
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	2,853	-	2,853	1,147
Total Health	4,000	4,000	2,853	-	2,853	1,147
Soldiers' Relief Commission Board:						
Salaries and Wages	112,360	449,440	421,841	-	421,841	27,599
Fringe Benefits	31,750	80,500	67,394	-	67,394	13,106
Material and Supplies	142,713	140,723	64,279	9,026	73,305	67,418
Equipment	131,000	131,217	33,101	-	33,101	98,116
Contractual Services	207,294	201,426	104,530	12,576	117,106	84,320
Other	905,745	905,528	824,252	16,528	840,780	64,748
Total Soldiers' Relief Commission Board	1,530,862	1,908,834	1,515,397	38,130	1,553,527	355,307
Total Human Services	1,530,862	1,908,834	1,515,397	38,130	1,553,527	355,307
Capital Outlay:						
Material and Supplies	15,000	15,000	10,972	-	10,972	4,028
Equipment	85,217	513,412	230,687	62,741	293,428	219,984
Contractual Services	57,088	56,764	22,503	-	22,503	34,261
Capital Improvements	261,764	66,088	25,303	10,141	35,444	30,644
Total Capital Outlay	419,069	651,264	289,465	72,882	362,347	288,917
Intergovernmental:						
Contractual Services	3,400	3,400	804	-	804	2,596
Total Intergovernmental	3,400	3,400	804	-	804	2,596
Total Expenditures	34,648,146	53,816,395	49,046,587	710,046	49,756,633	4,059,762
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,308,089	(3,079,229)	1,772,900	(710,046)	1,062,854	4,142,083
Other Financing Sources (Uses)						
Operating Transfers In	107,482	413,730	413,730	-	413,730	-
Operating Transfers Out	(21,428,240)	(4,892,088)	(4,448,081)	-	(4,448,081)	444,007
Advances In	150,000	1,555,551	1,555,551	-	1,555,551	-
Advances Out	(475,000)	(1,295,051)	(1,295,051)	-	(1,295,051)	-
Total Other Financing Sources (Uses)	(21,645,758)	(4,217,858)	(3,773,851)	-	(3,773,851)	444,007
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(7,337,669)	(7,297,087)	(2,000,951)	\$ (710,046)	\$ (2,710,997)	\$ 4,586,090
Fund Balance at Beginning of Year	9,231,965	9,231,965	9,231,965			
Fund Balance at End of Year	\$ 1,894,296	\$ 1,934,878	\$ 7,231,014			

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 Addiction Services 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.

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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 the 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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.

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 Plea's Special Projects - To account for fees collected from each criminal case, civil action or proceeding.

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

Watershed Coordinator Grant - To account for 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.

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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.

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

Nonmajor Special Revenue Funds					
	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 858,016	\$ 27,673	\$ 24,524	\$ 203,816	\$ 1,591,054
Cash with Fiscal Agent	-	-	459,890	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables	1,196,830	-	670,218	-	24,495
Notes Receivable	-	-	144,948	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,000	-	-	-	-
Total Assets	<u>\$ 2,056,851</u>	<u>\$ 27,673</u>	<u>\$ 1,299,580</u>	<u>\$ 203,816</u>	<u>\$ 1,615,549</u>
Liabilities					
Payables	\$ 148,554	\$ -	\$ 10,000	\$ -	\$ 8,223
Due to Other Funds	-	-	25,000	-	-
Advance from Other Funds	-	-	342	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>148,554</u>	<u>-</u>	<u>35,342</u>	<u>-</u>	<u>8,223</u>
Deferred Inflows of Resources					
Unavailable Revenue	783,295	-	623,850	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>783,295</u>	<u>-</u>	<u>623,850</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	2,000	-	-	-	-
Restricted	1,123,002	27,673	640,388	-	1,607,326
Committed	-	-	-	203,816	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>1,125,002</u>	<u>27,673</u>	<u>640,388</u>	<u>203,816</u>	<u>1,607,326</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,056,851</u>	<u>\$ 27,673</u>	<u>\$ 1,299,580</u>	<u>\$ 203,816</u>	<u>\$ 1,615,549</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 374,057	\$ 257,245	\$ 306,075	\$ 3,498,681	\$ 14,307	\$ 5,546,089
-	-	-	-	-	-
-	47,127	-	-	-	-
1,606,692	54,406	151,463	-	-	-
-	-	-	11,085	-	-
-	-	-	71,000	-	-
-	-	-	11,956	-	-
-	-	-	-	-	-
<u>\$ 1,980,749</u>	<u>\$ 358,778</u>	<u>\$ 457,538</u>	<u>\$ 3,592,722</u>	<u>\$ 14,307</u>	<u>\$ 5,546,089</u>
\$ 859,968	\$ 27,995	\$ 2,001	\$ 174,433	\$ 14,307	\$ 131,528
1,206	-	71,000	-	-	-
300,000	-	11,956	-	-	-
-	-	-	-	-	-
<u>1,161,174</u>	<u>27,995</u>	<u>84,957</u>	<u>174,433</u>	<u>14,307</u>	<u>131,528</u>
-	-	151,463	-	-	-
-	-	-	-	-	-
-	-	<u>151,463</u>	-	-	-
-	-	-	-	-	-
819,575	330,783	221,118	3,418,289	-	5,414,561
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>819,575</u>	<u>330,783</u>	<u>221,118</u>	<u>3,418,289</u>	<u>-</u>	<u>5,414,561</u>
<u>\$ 1,980,749</u>	<u>\$ 358,778</u>	<u>\$ 457,538</u>	<u>\$ 3,592,722</u>	<u>\$ 14,307</u>	<u>\$ 5,546,089</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2015

	Nonmajor Special Revenue Funds				
	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 801,626	\$ 189,820	\$ 710,291	\$ 33,559	\$ 42,904
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	2,053	781,168	367,146	-	43,738
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	14,661	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	1,100,853	-	-
Total Assets	<u>\$ 803,679</u>	<u>\$ 970,988</u>	<u>\$ 2,192,951</u>	<u>\$ 33,559</u>	<u>\$ 86,642</u>
Liabilities					
Payables	\$ 46,853	\$ 108,211	\$ 375,713	\$ 2,383	\$ 21,160
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	149,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>46,853</u>	<u>108,211</u>	<u>375,713</u>	<u>2,383</u>	<u>170,160</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	395,557	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>395,557</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	1,100,853	-	-
Restricted	756,826	467,220	716,385	31,176	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(83,518)
	<u>756,826</u>	<u>467,220</u>	<u>1,817,238</u>	<u>31,176</u>	<u>(83,518)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 803,679</u>	<u>\$ 970,988</u>	<u>\$ 2,192,951</u>	<u>\$ 33,559</u>	<u>\$ 86,642</u>

Nonmajor Special Revenue Funds

Community Housing Improvement Program	Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services
\$ 146,477	\$ 622,378	\$ 725,116	\$ 107,138	\$ 153,275	\$ 661,468
-	-	-	-	-	-
842,568	158,064	496,398	-	1,060	15,349
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 989,045</u>	<u>\$ 780,442</u>	<u>\$ 1,221,514</u>	<u>\$ 107,138</u>	<u>\$ 154,335</u>	<u>\$ 676,817</u>
\$ 19,131	\$ 15,561	\$ 104,928	\$ 51,901	\$ 2,175	\$ 13,590
95,000	-	-	-	-	-
-	40,000	-	-	-	-
-	-	-	-	-	-
<u>114,131</u>	<u>55,561</u>	<u>104,928</u>	<u>51,901</u>	<u>2,175</u>	<u>13,590</u>
811,473	135,883	-	-	-	-
-	-	-	-	-	-
<u>811,473</u>	<u>135,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
63,441	588,998	1,116,586	55,237	152,160	663,227
-	-	-	-	-	-
-	-	-	-	-	-
<u>63,441</u>	<u>588,998</u>	<u>1,116,586</u>	<u>55,237</u>	<u>152,160</u>	<u>663,227</u>
<u>\$ 989,045</u>	<u>\$ 780,442</u>	<u>\$ 1,221,514</u>	<u>\$ 107,138</u>	<u>\$ 154,335</u>	<u>\$ 676,817</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2015

	Nonmajor Special Revenue Funds				
	TB Clinic	Court Mediation	County Erosion Control	Supportive Living	Golden Acres
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,073,618	\$ 117,834	\$ 28,732	\$ 3,652,268	\$ 138,356
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	35,510
Receivables	385,741	12,730	-	1,026,656	37,538
Notes Receivable	-	-	201,644	-	-
Due from Other Funds	-	-	-	16,914	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 1,459,359</u>	<u>\$ 130,564</u>	<u>\$ 230,376</u>	<u>\$ 4,695,838</u>	<u>\$ 211,404</u>
Liabilities					
Payables	\$ -	\$ 10,570	\$ -	\$ 204,443	\$ 123,973
Due to Other Funds	-	-	29,000	-	-
Advance from Other Funds	-	-	171,214	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>10,570</u>	<u>200,214</u>	<u>204,443</u>	<u>123,973</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	361,188	-	-	-	-
Total Deferred Inflows of Resources	<u>361,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,098,171	119,994	30,162	4,491,395	-
Committed	-	-	-	-	87,431
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>1,098,171</u>	<u>119,994</u>	<u>30,162</u>	<u>4,491,395</u>	<u>87,431</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,459,359</u>	<u>\$ 130,564</u>	<u>\$ 230,376</u>	<u>\$ 4,695,838</u>	<u>\$ 211,404</u>

Nonmajor Special Revenue Funds

Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance
\$ 758,510	\$ 234,120	\$ 3,033,472	\$ 4,331,466	\$ 14,704	\$ 261,220
-	-	-	-	-	-
-	-	-	-	35,780	-
336,065	167,520	3,447,881	3,251,591	12,160	133,499
-	-	-	-	-	-
-	-	4,740,000	-	-	-
-	-	-	-	1,532	-
<u>\$ 1,094,575</u>	<u>\$ 401,640</u>	<u>\$ 11,221,353</u>	<u>\$ 7,583,057</u>	<u>\$ 64,176</u>	<u>\$ 394,719</u>
\$ 33,016	\$ 9,286	\$ 161,848	\$ 173,757	\$ -	\$ 12,800
1,232	-	-	624,591	-	-
-	-	-	-	-	18,293
-	-	-	-	-	-
<u>34,248</u>	<u>9,286</u>	<u>161,848</u>	<u>798,348</u>	<u>-</u>	<u>31,093</u>
-	-	-	2,205,013	10,552	133,499
317,631	158,816	2,778,384	-	-	-
<u>317,631</u>	<u>158,816</u>	<u>2,778,384</u>	<u>2,205,013</u>	<u>10,552</u>	<u>133,499</u>
-	-	-	-	1,532	-
742,696	233,538	8,281,121	4,579,696	52,092	230,127
-	-	-	-	-	-
-	-	-	-	-	-
<u>742,696</u>	<u>233,538</u>	<u>8,281,121</u>	<u>4,579,696</u>	<u>53,624</u>	<u>230,127</u>
<u>\$ 1,094,575</u>	<u>\$ 401,640</u>	<u>\$ 11,221,353</u>	<u>\$ 7,583,057</u>	<u>\$ 64,176</u>	<u>\$ 394,719</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2015

Nonmajor Special Revenue Funds

	Public Safety	P.A.I.R.	Violent Offender	Marriage Licenses	Court Security
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 47,997	\$ 61,837	\$ 13,115	\$ 40,660	\$ 78,207
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	49,824	-	-	1,945	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 97,821</u>	<u>\$ 61,837</u>	<u>\$ 13,115</u>	<u>\$ 42,605</u>	<u>\$ 78,207</u>
Liabilities					
Payables	\$ 18,849	\$ -	\$ -	\$ 29,719	\$ -
Due to Other Funds	65,608	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>84,457</u>	<u>-</u>	<u>-</u>	<u>29,719</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	13,364	61,837	13,115	12,886	78,207
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>13,364</u>	<u>61,837</u>	<u>13,115</u>	<u>12,886</u>	<u>78,207</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 97,821</u>	<u>\$ 61,837</u>	<u>\$ 13,115</u>	<u>\$ 42,605</u>	<u>\$ 78,207</u>

Nonmajor Special Revenue Funds

Criminal History On-Line	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun
\$ 8,506	\$ 18,175	\$ 5,386	\$ 15,600	\$ 712,908	\$ 301,268
-	-	-	-	-	-
-	200,931	-	-	4,162,782	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,506</u>	<u>\$ 219,106</u>	<u>\$ 5,386</u>	<u>\$ 15,600</u>	<u>\$ 4,875,690</u>	<u>\$ 301,268</u>
\$ -	\$ 9,531	\$ -	\$ -	\$ 186,358	\$ 20,738
-	-	-	-	27,272	-
-	21,310	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>30,841</u>	<u>-</u>	<u>-</u>	<u>213,630</u>	<u>20,738</u>
-	185,087	-	-	4,154,528	-
-	-	-	-	-	-
<u>-</u>	<u>185,087</u>	<u>-</u>	<u>-</u>	<u>4,154,528</u>	<u>-</u>
-	-	-	-	-	-
8,506	3,178	5,386	15,600	507,532	280,530
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,506</u>	<u>3,178</u>	<u>5,386</u>	<u>15,600</u>	<u>507,532</u>	<u>280,530</u>
<u>\$ 8,506</u>	<u>\$ 219,106</u>	<u>\$ 5,386</u>	<u>\$ 15,600</u>	<u>\$ 4,875,690</u>	<u>\$ 301,268</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2015

Nonmajor Special Revenue Funds					
	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Ditch Rotary
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 12,224	\$ 18,860	\$ 19,766	\$ 834,517	\$ 41,583
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	-	17,492	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 12,224</u>	<u>\$ 18,860</u>	<u>\$ 19,766</u>	<u>\$ 852,009</u>	<u>\$ 41,583</u>
Liabilities					
Payables	\$ -	\$ -	\$ -	\$ 27,288	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,288</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	12,224	18,860	19,766	824,721	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	41,583
Unassigned	-	-	-	-	-
	<u>12,224</u>	<u>18,860</u>	<u>19,766</u>	<u>824,721</u>	<u>41,583</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,224</u>	<u>\$ 18,860</u>	<u>\$ 19,766</u>	<u>\$ 852,009</u>	<u>\$ 41,583</u>

Nonmajor Special Revenue Funds

Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant	Northern Border Initiative Grant	SERC Grant	Foreclosure Special Project
\$ 745,285	\$ 6,200	\$ 133,904	\$ 31,754	\$ 136,265	\$ 361,017
-	-	-	-	-	-
24,665	-	1,488,008	41,982	30,112	18,700
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 769,950</u>	<u>\$ 6,200</u>	<u>\$ 1,621,912</u>	<u>\$ 73,736</u>	<u>\$ 166,377</u>	<u>\$ 379,717</u>
\$ -	\$ -	\$ 14,777	\$ -	\$ -	\$ 17,827
-	-	19,545	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>34,322</u>	<u>-</u>	<u>-</u>	<u>17,827</u>
-	-	1,434,902	41,982	30,112	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,434,902</u>	<u>41,982</u>	<u>30,112</u>	<u>-</u>
-	-	-	-	-	-
769,950	6,200	152,688	31,754	136,265	361,890
-	-	-	-	-	-
-	-	-	-	-	-
<u>769,950</u>	<u>6,200</u>	<u>152,688</u>	<u>31,754</u>	<u>136,265</u>	<u>361,890</u>
<u>\$ 769,950</u>	<u>\$ 6,200</u>	<u>\$ 1,621,912</u>	<u>\$ 73,736</u>	<u>\$ 166,377</u>	<u>\$ 379,717</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2015

Nonmajor Special Revenue Funds					
	Criminal Justice	Neighborhood Stabilization	Law Library Resources	Home Septic Treatment Systems	Probate Court Dispute Resolution
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 119,747	\$ 703,651	\$ 23,094	\$ 145,728
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	36,936	-	1,510
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 119,747</u>	<u>\$ 740,587</u>	<u>\$ 23,094</u>	<u>\$ 147,238</u>
Liabilities					
Payables	\$ -	\$ 14,715	\$ 30,238	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>14,715</u>	<u>30,238</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	105,032	710,349	-	147,238
Committed	-	-	-	23,094	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>-</u>	<u>105,032</u>	<u>710,349</u>	<u>23,094</u>	<u>147,238</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ -</u>	<u>\$ 119,747</u>	<u>\$ 740,587</u>	<u>\$ 23,094</u>	<u>\$ 147,238</u>

Nonmajor Special Revenue Funds

County Tax Increment Financing	Veteran's Court	Case Management Special Project	COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services
\$ 10,283	\$ 42,954	\$ 214,296	\$ 400	\$ 10	\$ 664,652
-	-	-	-	-	-
-	12,066	3,596	-	34,886	474,760
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 10,283</u>	<u>\$ 55,020</u>	<u>\$ 217,892</u>	<u>\$ 400</u>	<u>\$ 34,896</u>	<u>\$ 1,139,412</u>
\$ -	\$ 2,719	\$ -	\$ -	\$ -	\$ 8,676
-	-	-	-	-	-
-	9,091	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>11,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,676</u>
-	-	-	-	34,886	-
-	-	-	-	-	444,541
-	-	-	-	<u>34,886</u>	<u>444,541</u>
-	-	-	-	-	-
10,283	43,210	217,892	400	10	686,195
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,283</u>	<u>43,210</u>	<u>217,892</u>	<u>400</u>	<u>10</u>	<u>686,195</u>
<u>\$ 10,283</u>	<u>\$ 55,020</u>	<u>\$ 217,892</u>	<u>\$ 400</u>	<u>\$ 34,896</u>	<u>\$ 1,139,412</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2015

	Nonmajor Special Revenue Funds				
	Mental Health Court	LCCCW Assessment Grant	Sheriff Continuing Professional Training	Law Enforcement Trust	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 4,149	\$ 30,027	\$ -	\$ -	\$ 36,143,914
Cash with Fiscal Agent	-	-	-	-	459,890
Cash in Segregated Accounts	-	-	-	870,627	989,049
Receivables	-	535,125	-	-	22,358,349
Notes Receivable	-	-	-	-	357,677
Due from Other Funds	-	-	-	-	102,575
Advances to Other Funds	-	-	-	-	4,751,956
Materials and Supplies Inventory	-	-	-	-	1,104,385
Total Assets	\$ 4,149	\$ 565,152	\$ -	\$ 870,627	\$ 66,267,795
Liabilities					
Payables	\$ -	\$ 10,431	\$ 2,010	\$ -	\$ 3,262,184
Due to Other Funds	-	30,000	-	-	989,454
Advance from Other Funds	-	-	-	-	721,206
Note Payables	-	-	-	-	-
Total Liabilities	-	40,431	2,010	-	4,972,844
Deferred Inflows of Resources					
Unavailable Revenue	-	522,041	-	-	11,654,123
Deferred Property Taxes	-	-	-	-	4,060,560
Total Deferred Inflows of Resources	-	522,041	-	-	15,714,683
Fund Balances					
Nonspendable	-	-	-	-	1,104,385
Restricted	4,149	2,680	-	870,627	44,205,487
Committed	-	-	-	-	314,341
Assigned	-	-	-	-	41,583
Unassigned	-	-	(2,010)	-	(85,528)
	4,149	2,680	(2,010)	870,627	45,580,268
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,149	\$ 565,152	\$ -	\$ 870,627	\$ 66,267,795

<u>Capital Project</u>		
<u>Debt Service Fund</u>	<u>Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 1,183,482	\$ 9,183	\$ 37,336,579
-	-	459,890
-	-	989,049
2,913,253	-	25,271,602
-	-	357,677
-	-	102,575
-	-	4,751,956
-	-	1,104,385
<u>\$ 4,096,735</u>	<u>\$ 9,183</u>	<u>\$ 70,373,713</u>
\$ -	\$ -	\$ 3,262,184
-	-	989,454
-	-	721,206
20,000	-	20,000
<u>20,000</u>	<u>-</u>	<u>4,992,844</u>
1,679,467	-	13,333,590
1,144,936	-	5,205,496
<u>2,824,403</u>	<u>-</u>	<u>18,539,086</u>
-	-	1,104,385
1,252,332	9,183	45,467,002
-	-	314,341
-	-	41,583
-	-	(85,528)
<u>1,252,332</u>	<u>9,183</u>	<u>46,841,783</u>
<u>\$ 4,096,735</u>	<u>\$ 9,183</u>	<u>\$ 70,373,713</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	445,602
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	2,555,674	15,912	302,810	-	-
Interest Income	-	-	4,626	-	-
Miscellaneous Revenue	144,954	-	-	-	2,857
Total Revenues	<u>2,700,628</u>	<u>15,912</u>	<u>307,436</u>	<u>-</u>	<u>448,459</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	278,569
Judicial	-	-	-	-	-
Public Safety	-	28,322	-	-	-
Public Works	-	-	-	-	-
Health	2,118,688	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	329,789	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,118,688</u>	<u>28,322</u>	<u>329,789</u>	<u>-</u>	<u>278,569</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>581,940</u>	<u>(12,410)</u>	<u>(22,353)</u>	<u>-</u>	<u>169,890</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	3,200	-	-	-
Operating Transfers Out	-	-	(107,482)	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,200</u>	<u>(107,482)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	581,940	(9,210)	(129,835)	-	169,890
Fund Balances at Beginning of Year	543,811	36,883	770,223	203,816	1,437,436
Increase (Decrease) in Reserve for Inventory	<u>(749)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 1,125,002</u>	<u>\$ 27,673</u>	<u>\$ 640,388</u>	<u>\$ 203,816</u>	<u>\$ 1,607,326</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,721,203	-	-	-	-	-
21,369	1,040	-	-	-	3,710,270
-	473,077	-	2,608,043	-	10,446
-	40,079	-	-	-	-
-	-	-	-	-	-
-	-	181,612	-	42,922	-
-	-	-	162	-	-
1,324	47,304	-	23,703	-	382
<u>9,743,896</u>	<u>561,500</u>	<u>181,612</u>	<u>2,631,908</u>	<u>42,922</u>	<u>3,721,098</u>
-	-	-	-	-	3,072,304
-	-	-	-	-	-
12,975,659	-	-	-	43,529	-
-	-	-	-	-	-
-	506,020	128,455	2,088,074	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,975,659</u>	<u>506,020</u>	<u>128,455</u>	<u>2,088,074</u>	<u>43,529</u>	<u>3,072,304</u>
<u>(3,231,763)</u>	<u>55,480</u>	<u>53,157</u>	<u>543,834</u>	<u>(607)</u>	<u>648,794</u>
3,053,284	-	92,210	-	-	-
-	-	-	(92,210)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,053,284</u>	<u>-</u>	<u>92,210</u>	<u>(92,210)</u>	<u>-</u>	<u>-</u>
(178,479)	55,480	145,367	451,624	(607)	648,794
998,054	275,303	75,751	2,966,665	607	4,765,767
-	-	-	-	-	-
<u>\$ 819,575</u>	<u>\$ 330,783</u>	<u>\$ 221,118</u>	<u>\$ 3,418,289</u>	<u>\$ -</u>	<u>\$ 5,414,561</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

Nonmajor Special Revenue Funds

	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	776,650	-	136,277	55,096	-
Licenses, Permits, and Fees	-	-	21,398	-	-
Fines and Forfeitures	-	-	148,474	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	1,485,084	7,329,130	76,050	398,175
Interest Income	-	-	1,028	-	-
Miscellaneous Revenue	68,455	1,307	545,348	739	-
Total Revenues	<u>845,105</u>	<u>1,486,391</u>	<u>8,181,655</u>	<u>131,885</u>	<u>398,175</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	766,114	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	1,469,054	-	161,446	-
Public Works	-	-	8,388,575	-	399,728
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	60,632	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>766,114</u>	<u>1,469,054</u>	<u>8,449,207</u>	<u>161,446</u>	<u>399,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>78,991</u>	<u>17,337</u>	<u>(267,552)</u>	<u>(29,561)</u>	<u>(1,553)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(405,504)	-	-
Payment To Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(405,504)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	78,991	17,337	(673,056)	(29,561)	(1,553)
Fund Balances at Beginning of Year	677,835	449,883	2,271,933	60,737	(81,965)
Increase (Decrease) in Reserve for Inventory	-	-	218,361	-	-
Fund Balances at End of Year	<u>\$ 756,826</u>	<u>\$ 467,220</u>	<u>\$ 1,817,238</u>	<u>\$ 31,176</u>	<u>\$ (83,518)</u>

Nonmajor Special Revenue Funds

Community Housing Improvement Program	Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services
\$ -	\$ -	\$ -	\$ 518,834	\$ -	\$ -
-	-	-	-	-	-
-	208,322	-	-	-	119,100
-	-	-	-	34,994	170,741
-	-	-	-	-	-
338,527	65,536	2,025,397	-	-	706
-	-	-	-	-	-
12,091	57,761	75	-	-	1,150
<u>350,618</u>	<u>331,619</u>	<u>2,025,472</u>	<u>518,834</u>	<u>34,994</u>	<u>291,697</u>
-	-	-	-	-	-
-	-	-	-	18,013	-
-	-	-	-	-	252,509
-	-	-	-	-	-
-	198,405	2,101,654	522,233	-	-
287,177	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>287,177</u>	<u>198,405</u>	<u>2,101,654</u>	<u>522,233</u>	<u>18,013</u>	<u>252,509</u>
<u>63,441</u>	<u>133,214</u>	<u>(76,182)</u>	<u>(3,399)</u>	<u>16,981</u>	<u>39,188</u>
-	10,236	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>10,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
63,441	143,450	(76,182)	(3,399)	16,981	39,188
-	445,548	1,192,768	58,636	135,179	624,039
-	-	-	-	-	-
<u>\$ 63,441</u>	<u>\$ 588,998</u>	<u>\$ 1,116,586</u>	<u>\$ 55,237</u>	<u>\$ 152,160</u>	<u>\$ 663,227</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

Nonmajor Special Revenue Funds

	TB Clinic	Court Mediation	County Erosion Control	Supportive Living	Golden Acres
Revenues					
Property Taxes	\$ 352,822	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	16,914	2,743,795
Licenses, Permits, and Fees	-	161,721	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	49,787	-	-	3,860,123	-
Interest Income	-	-	3,734	-	-
Miscellaneous Revenue	36	-	488	20,317	16,016
Total Revenues	<u>402,645</u>	<u>161,721</u>	<u>4,222</u>	<u>3,897,354</u>	<u>2,759,811</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	184,721	-	-	-
Public Works	-	-	662	-	-
Health	326,393	-	-	3,710,264	3,362,549
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	41,934	-	-
Interest Paid	-	-	10,635	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>326,393</u>	<u>184,721</u>	<u>53,231</u>	<u>3,710,264</u>	<u>3,362,549</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>76,252</u>	<u>(23,000)</u>	<u>(49,009)</u>	<u>187,090</u>	<u>(602,738)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	76,252	(23,000)	(49,009)	187,090	(602,738)
Fund Balances at Beginning of Year	1,021,919	142,994	79,171	4,304,305	752,729
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(62,560)</u>
Fund Balances at End of Year	<u>\$ 1,098,171</u>	<u>\$ 119,994</u>	<u>\$ 30,162</u>	<u>\$ 4,491,395</u>	<u>\$ 87,431</u>

Nonmajor Special Revenue Funds

Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance
\$ 316,081	\$ 158,041	\$ 2,714,051	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	1,291,483	-	-
-	11,555	243,938	-	-	-
-	-	-	-	19,553	-
-	-	-	-	-	35,701
458,548	17,672	832,475	4,603,351	23,491	-
-	-	-	-	-	-
27	14	52,031	2,041	220	-
<u>774,656</u>	<u>187,282</u>	<u>3,842,495</u>	<u>5,896,875</u>	<u>43,264</u>	<u>35,701</u>
-	-	-	-	-	-
-	-	-	-	-	-
718,610	229,930	3,160,213	-	70,816	-
-	-	-	-	-	45,779
-	-	-	-	-	-
-	-	-	5,581,727	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>718,610</u>	<u>229,930</u>	<u>3,160,213</u>	<u>5,581,727</u>	<u>70,816</u>	<u>45,779</u>
56,046	(42,648)	682,282	315,148	(27,552)	(10,078)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>56,046</u>	<u>(42,648)</u>	<u>682,282</u>	<u>315,148</u>	<u>(27,552)</u>	<u>(10,078)</u>
686,650	276,186	7,598,839	4,264,548	81,195	240,205
-	-	-	-	(19)	-
<u>\$ 742,696</u>	<u>\$ 233,538</u>	<u>\$ 8,281,121</u>	<u>\$ 4,579,696</u>	<u>\$ 53,624</u>	<u>\$ 230,127</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

Nonmajor Special Revenue Funds

	Public Safety	P.A.I.R.	Violent Offender	Marriage Licenses	Court Security
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	54,131	10,206
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	125,336	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	12,967	-
Total Revenues	<u>125,336</u>	<u>-</u>	<u>-</u>	<u>67,098</u>	<u>10,206</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	145,128	29,087	-	-	14,370
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	71,176	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>145,128</u>	<u>29,087</u>	<u>-</u>	<u>71,176</u>	<u>14,370</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(19,792)</u>	<u>(29,087)</u>	<u>-</u>	<u>(4,078)</u>	<u>(4,164)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(19,792)	(29,087)	-	(4,078)	(4,164)
Fund Balances at Beginning of Year	33,156	90,924	13,115	16,964	82,371
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 13,364</u>	<u>\$ 61,837</u>	<u>\$ 13,115</u>	<u>\$ 12,886</u>	<u>\$ 78,207</u>

Nonmajor Special Revenue Funds

<u>Criminal History On-Line</u>	<u>Prosecutor's Victim Witness</u>	<u>Enforcement and Education</u>	<u>Juvenile School Liaison</u>	<u>Workforce Investment Act</u>	<u>Sherriff's Concealed Handgun</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	58,386
-	-	-	-	-	169,563
-	-	865	-	-	-
-	-	-	-	-	-
-	82,645	-	-	1,992,199	-
-	-	-	-	-	-
-	-	-	-	928,365	-
<u>-</u>	<u>82,645</u>	<u>865</u>	<u>-</u>	<u>2,920,564</u>	<u>227,949</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	111,617	-	-	-	126,080
-	-	-	-	-	-
-	-	-	-	2,493,693	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>111,617</u>	<u>-</u>	<u>-</u>	<u>2,493,693</u>	<u>126,080</u>
-	(28,972)	865	-	426,871	101,869
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(28,972)	865	-	426,871	101,869
8,506	32,150	4,521	15,600	80,661	178,661
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 8,506</u>	<u>\$ 3,178</u>	<u>\$ 5,386</u>	<u>\$ 15,600</u>	<u>\$ 507,532</u>	<u>\$ 280,530</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

Nonmajor Special Revenue Funds					
	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Ditch Rotary
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	2,725	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	1,811	-	-	280,428	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	25	-	18,830
Total Revenues	<u>1,811</u>	<u>-</u>	<u>2,750</u>	<u>280,428</u>	<u>18,830</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	159,493	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	19,925
Health	-	-	-	-	-
Human Services	11	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>11</u>	<u>-</u>	<u>-</u>	<u>159,493</u>	<u>19,925</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,800</u>	<u>-</u>	<u>2,750</u>	<u>120,935</u>	<u>(1,095)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,800	-	2,750	120,935	(1,095)
Fund Balances at Beginning of Year	10,424	18,860	17,016	703,786	42,678
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 12,224</u>	<u>\$ 18,860</u>	<u>\$ 19,766</u>	<u>\$ 824,721</u>	<u>\$ 41,583</u>

Nonmajor Special Revenue Funds

Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant	Northern Border Initiative Grant	SERC Grant	Foreclosure Special Project
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
341,339	-	-	-	-	289,855
-	-	-	-	-	-
-	-	448,366	37,878	40,888	-
-	-	-	-	-	-
-	-	1,536	-	-	-
<u>341,339</u>	<u>-</u>	<u>449,902</u>	<u>37,878</u>	<u>40,888</u>	<u>289,855</u>
-	-	-	-	-	-
2,022	-	-	-	-	455,356
-	-	-	51,650	67,274	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	421,922	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,022</u>	<u>-</u>	<u>421,922</u>	<u>51,650</u>	<u>67,274</u>	<u>455,356</u>
339,317	-	27,980	(13,772)	(26,386)	(165,501)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>339,317</u>	<u>-</u>	<u>27,980</u>	<u>(13,772)</u>	<u>(26,386)</u>	<u>(165,501)</u>
430,633	6,200	124,708	45,526	162,651	527,391
-	-	-	-	-	-
<u>\$ 769,950</u>	<u>\$ 6,200</u>	<u>\$ 152,688</u>	<u>\$ 31,754</u>	<u>\$ 136,265</u>	<u>\$ 361,890</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2015

Nonmajor Special Revenue Funds

	Criminal Justice	Neighborhood Stabilization	Law Library Resources	Home Septic Treatment Systems	Probate Court Dispute Resolution
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	4,750	-	40,412
Fines and Forfeitures	-	-	357,714	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	180,978	40,525	-	-
Total Revenues	-	180,978	402,989	-	40,412
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	387,658	-	2,668
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	123,580	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	123,580	387,658	-	2,668
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	57,398	15,331	-	37,744
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(37,785)	-	-	-	(6,247)
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	(37,785)	-	-	-	(6,247)
Net Change in Fund Balances	(37,785)	57,398	15,331	-	31,497
Fund Balances at Beginning of Year	37,785	47,634	695,018	23,094	115,741
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ -	\$ 105,032	\$ 710,349	\$ 23,094	\$ 147,238

Nonmajor Special Revenue Funds

<u>County Tax Increment Financing</u>	<u>Veteran's Court</u>	<u>Case Management Special Project</u>	<u>COPS Child Sexual Predator Program</u>	<u>COPS Hiring Program</u>	<u>Criminal Justice Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434,244
-	-	-	-	-	-
-	-	45,191	-	-	-
-	-	-	-	-	-
160,322	90,292	-	-	27,228	61,276
-	-	-	-	-	-
-	-	-	-	-	45
<u>160,322</u>	<u>90,292</u>	<u>45,191</u>	<u>-</u>	<u>27,228</u>	<u>495,565</u>
-	-	-	-	-	-
-	54,299	-	-	-	-
-	-	-	-	28,296	201,416
-	-	-	-	-	-
159,410	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>159,410</u>	<u>54,299</u>	<u>-</u>	<u>-</u>	<u>28,296</u>	<u>201,416</u>
912	35,993	45,191	-	(1,068)	294,149
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
912	35,993	45,191	-	(1,068)	294,149
9,371	7,217	172,701	400	1,078	392,046
-	-	-	-	-	-
<u>\$ 10,283</u>	<u>\$ 43,210</u>	<u>\$ 217,892</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 686,195</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2015

Nonmajor Special Revenue Funds

	Mental Health Court	LCCCW Assessment Grant	Sheriff Continuing Professional Training	Law Enforcement Trust	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,494,073
Sales Tax	-	-	-	-	9,721,203
Charges for Services	-	-	-	-	9,138,702
Licenses, Permits, and Fees	-	-	-	-	5,139,687
Fines and Forfeitures	-	-	-	376,512	943,197
Special Assessments	-	-	-	-	35,701
Intergovernmental Revenue	42,026	77,959	6,800	-	28,138,436
Interest Income	-	-	-	-	9,550
Miscellaneous Revenue	-	-	88	-	2,181,999
Total Revenues	<u>42,026</u>	<u>77,959</u>	<u>6,888</u>	<u>376,512</u>	<u>59,802,548</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	4,116,987
Judicial	-	-	-	-	1,079,509
Public Safety	37,877	-	8,898	511,609	20,628,111
Public Works	-	-	-	-	8,854,669
Health	-	-	-	-	12,240,443
Human Services	-	-	-	-	10,968,899
Economic Development and Assistance	-	75,279	-	-	1,397,157
Debt Service:					
Principal Paid	-	-	-	-	102,566
Interest Paid	-	-	-	-	10,635
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>37,877</u>	<u>75,279</u>	<u>8,898</u>	<u>511,609</u>	<u>59,398,976</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,149</u>	<u>2,680</u>	<u>(2,010)</u>	<u>(135,097)</u>	<u>403,572</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	57,852	3,216,782
Operating Transfers Out	-	-	-	-	(649,228)
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,852</u>	<u>2,567,554</u>
Net Change in Fund Balances	4,149	2,680	(2,010)	(77,245)	2,971,126
Fund Balances at Beginning of Year	-	-	-	947,872	42,454,109
Increase (Decrease) in Reserve for Inventory	-	-	-	-	155,033
Fund Balances at End of Year	<u>\$ 4,149</u>	<u>\$ 2,680</u>	<u>\$ (2,010)</u>	<u>\$ 870,627</u>	<u>\$ 45,580,268</u>

<u>Capital Project</u>		
<u>Debt Service Fund</u>	<u>Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 1,086,341	\$ -	\$ 5,580,414
-	-	9,721,203
-	-	9,138,702
-	-	5,139,687
-	-	943,197
532,196	-	567,897
85,809	-	28,224,245
-	-	9,550
182,092	-	2,364,091
<u>1,886,438</u>	<u>-</u>	<u>61,688,986</u>
106,234	-	4,223,221
-	-	1,079,509
-	17,610	20,645,721
-	-	8,854,669
-	-	12,240,443
-	-	10,968,899
-	-	1,397,157
1,725,000	-	1,827,566
751,618	-	762,253
-	-	-
<u>2,582,852</u>	<u>17,610</u>	<u>61,999,438</u>
<u>(696,414)</u>	<u>(17,610)</u>	<u>(310,452)</u>
694,060	-	3,910,842
(150,000)	-	(799,228)
(2,111,463)	-	(2,111,463)
2,105,000	-	2,105,000
85,901	-	85,901
<u>623,498</u>	<u>-</u>	<u>3,191,052</u>
(72,916)	(17,610)	2,880,600
1,325,248	26,793	43,806,150
-	-	155,033
<u>\$ 1,252,332</u>	<u>\$ 9,183</u>	<u>\$ 46,841,783</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Addiction Services Board
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 2,493,846	\$ 2,394,595	\$ 2,394,595	\$ -	\$ 2,394,595	\$ -
Miscellaneous Revenue	-	144,954	144,954	-	144,954	-
Total Revenues	2,493,846	2,539,549	2,539,549	-	2,539,549	-
Expenditures						
Current:						
Health:						
Salaries and Wages	242,271	285,956	233,620	-	233,620	52,336
Fringe Benefits	116,746	133,755	116,241	-	116,241	17,514
Material and Supplies	3,537	12,052	10,929	-	10,929	1,123
Equipment	3,098	3,303	3,072	-	3,072	231
Contractual Services	2,038,838	2,075,231	1,757,815	-	1,757,815	317,416
Fees	-	27	27	-	27	-
Other	103,361	101,967	70,610	-	70,610	31,357
Total Expenditures	2,507,851	2,612,291	2,192,314	-	2,192,314	419,977
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,005)	(72,742)	347,235	-	347,235	419,977
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)	(14,005)	(72,742)	347,235	<u>\$ -</u>	<u>\$ 347,235</u>	<u>\$ 419,977</u>
Fund Balance at Beginning of Year	510,781	510,781	510,781			
Fund Balance at End of Year	<u>\$ 496,776</u>	<u>\$ 438,039</u>	<u>\$ 858,016</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
T-Federal
For the Year Ended December 31, 2015

	<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 Revenue	\$ 14,000	\$ 18,613	\$ 18,613	\$ -	\$ 18,613	\$ -
Total Revenues	14,000	18,613	18,613	-	18,613	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	14,000	28,322	28,322	-	28,322	-
Total Expenditures	14,000	28,322	28,322	-	28,322	-
(Deficiency) of Revenues (Under) Expenditures	-	(9,709)	(9,709)	-	(9,709)	-
Other Financing Sources						
Operating Transfers In	-	3,200	3,200	-	3,200	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(6,509)	(6,509)	<u>\$ -</u>	<u>\$ (6,509)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	34,182	34,182	34,182			
Fund Balance at End of Year	<u>\$ 34,182</u>	<u>\$ 27,673</u>	<u>\$ 27,673</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Development Block Grant
For the Year Ended December 31, 2015

	<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 Revenue	\$ -	\$ 312,409	\$ 312,409	\$ -	\$ 312,409	\$ -
Total Revenues	-	312,409	312,409	-	312,409	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	587	587	-	587	-
Contractual Services	10,000	269,250	256,424	12,826	269,250	-
Capital Outlay	5,614	1,398	1,398	-	1,398	-
Fees	-	1,473	1,473	-	1,473	-
Other	25,000	68,533	67,685	-	67,685	848
Total Expenditures	40,614	341,241	327,567	12,826	340,393	848
(Deficiency) of Revenues (Under) Expenditures	(40,614)	(28,832)	(15,158)	(12,826)	(27,984)	848
Other Financing Sources (Uses)						
Operating Transfers Out	-	(107,482)	(107,482)	-	(107,482)	-
Advances In	-	75,000	75,000	-	75,000	-
Advances Out	-	(100,000)	(100,000)	-	(100,000)	-
Total Other Financing (Uses)	-	(132,482)	(132,482)	-	(132,482)	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(40,614)	(161,314)	(147,640)	\$ (12,826)	\$ (160,466)	\$ 848
Fund Balance at Beginning of Year	172,164	172,164	172,164			
Fund Balance at End of Year	\$ 131,550	\$ 10,850	\$ 24,524			

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, 2015

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2015

	<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	\$ 439,000	\$ 427,614	\$ 430,600	\$ -	\$ 430,600	\$ 2,986
Miscellaneous Revenue	8,000	2,857	2,857	-	2,857	-
Total Revenues	447,000	430,471	433,457	-	433,457	2,986
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	30,000	30,000	21,628	-	21,628	8,372
Fringe Benefits	6,019	6,019	3,714	-	3,714	2,305
Material and Supplies	81,100	81,100	29,785	-	29,785	51,315
Equipment	134,560	134,810	24,636	-	24,636	110,174
Contractual Services	342,963	343,053	166,570	6,938	173,508	169,545
Other	98,400	101,400	24,013	-	24,013	77,387
Total Expenditures	693,042	696,382	270,346	6,938	277,284	419,098
Excess (Deficiency) of Revenues Over (Under) Expenditures	(246,042)	(265,911)	163,111	<u>\$ (6,938)</u>	<u>\$ 156,173</u>	<u>\$ 422,084</u>
Fund Balance at Beginning of Year	1,427,943	1,427,943	1,427,943			
Fund Balance at End of Year	\$ 1,181,901	\$ 1,162,032	\$ 1,591,054			

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, 2015

	<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	\$ 8,700,000	\$ 9,606,650	\$ 9,606,650	\$ -	\$ 9,606,650	\$ -
Charges for Services	15,000	21,369	21,369	-	21,369	-
Miscellaneous Revenue	-	5,262	5,262	-	5,262	-
Total Revenues	8,715,000	9,633,281	9,633,281	-	9,633,281	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	7,850,730	7,946,875	7,946,730	-	7,946,730	145
Fringe Benefits	3,465,090	3,544,227	3,544,044	-	3,544,044	183
Material and Supplies	276,767	247,682	235,871	6,931	242,802	4,880
Equipment	46,634	53,972	47,406	6,566	53,972	-
Contractual Services	1,094,781	1,049,345	1,042,664	4,243	1,046,907	2,438
Other	14,974	12,356	12,356	-	12,356	-
Total Expenditures	12,748,976	12,854,457	12,829,071	17,740	12,846,811	7,646
(Deficiency) of Revenues (Under) Expenditures	(4,033,976)	(3,221,176)	(3,195,790)	(17,740)	(3,213,530)	7,646
Other Financing Sources						
Operating Transfers In	3,919,420	3,053,284	3,053,284	-	3,053,284	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(114,556)	(167,892)	(142,506)	\$ (17,740)	\$ (160,246)	\$ 7,646
Fund Balance at Beginning of Year	516,563	516,563	516,563			
Fund Balance at End of Year	\$ 402,007	\$ 348,671	\$ 374,057			

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, 2015

	<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	\$ 1,000	\$ 995	\$ 1,040	\$ -	\$ 1,040	\$ 45
Licenses, Permits and Fees	443,000	456,559	463,235	-	463,235	6,676
Fines and Forfeitures	27,000	39,899	40,079	-	40,079	180
Miscellaneous Revenue	21,000	47,192	47,304	-	47,304	112
Total Revenues	492,000	544,645	551,658	-	551,658	7,013
Expenditures						
Current:						
Health:						
Salaries and Wages	218,825	241,125	236,823	-	236,823	4,302
Fringe Benefits	117,400	133,100	113,360	-	113,360	19,740
Material and Supplies	48,733	40,315	22,378	-	22,378	17,937
Equipment	3,500	32,123	31,093	-	31,093	1,030
Contractual Services	101,309	115,300	77,344	10,280	87,624	27,676
Fees	2,500	2,500	-	-	-	2,500
Other	50,971	48,891	35,409	1,200	36,609	12,282
Total Expenditures	543,238	613,354	516,407	11,480	527,887	85,467
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,238)	(68,709)	35,251	<u>\$ (11,480)</u>	<u>\$ 23,771</u>	<u>\$ 92,480</u>
Fund Balance at Beginning of Year	221,994	221,994	221,994			
Fund Balance at End of Year	\$ 170,756	\$ 153,285	\$ 257,245			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 181,612	\$ 181,612	\$ -	\$ 181,612	\$ -
Total Revenues	-	181,612	181,612	-	181,612	-
Expenditures						
Current:						
Health:						
Equipment	-	225,455	10,455	-	10,455	215,000
Contractual Services	-	20,500	18,499	2,001	20,500	-
Other	-	177,250	100,000	77,250	177,250	-
Total Expenditures	-	423,205	128,954	79,251	208,205	215,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(241,593)	52,658	(79,251)	(26,593)	215,000
Other Financing Sources (Uses)						
Operating Transfers In	-	92,210	92,210	-	92,210	-
Advances In	-	71,000	71,000	-	71,000	-
Advances Out	-	(16,500)	(16,500)	-	(16,500)	-
Total Other Financing Sources	-	146,710	146,710	-	146,710	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	(94,883)	199,368	\$ (79,251)	\$ 120,117	\$ 215,000
Fund Balance at Beginning of Year	106,707	106,707	106,707			
Fund Balance at End of Year	\$ 106,707	\$ 11,824	\$ 306,075			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 2,200,042	\$ 2,608,043	\$ 2,608,043	\$ -	\$ 2,608,043	\$ -
Interest Income	-	629	629	-	629	-
Miscellaneous Revenue	11,483	27,960	27,960	-	27,960	-
Total Revenues	2,211,525	2,636,632	2,636,632	-	2,636,632	-
Expenditures						
Current:						
Health:						
Salaries and Wages	447,556	484,556	433,389	-	433,389	51,167
Fringe Benefits	208,041	216,146	201,948	-	201,948	14,198
Material and Supplies	64,141	69,774	49,025	351	49,376	20,398
Equipment	35,000	200,000	26,297	592	26,889	173,111
Contractual Services	1,014,057	1,348,901	941,224	226,896	1,168,120	180,781
Capital Outlay	-	20,000	7,646	-	7,646	12,354
Fees	90,900	113,152	113,056	-	113,056	96
Other	391,634	370,634	305,907	-	305,907	64,727
Total Expenditures	2,251,329	2,823,163	2,078,492	227,839	2,306,331	516,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,804)	(186,531)	558,140	(227,839)	330,301	516,832
Other Financing Sources (Uses)						
Operating Transfers Out	(92,210)	(92,210)	(92,210)	-	(92,210)	-
Advances In	-	16,500	16,500	-	16,500	-
Advances Out	(71,000)	(71,000)	(71,000)	-	(71,000)	-
Total Other Financing (Uses)	(163,210)	(146,710)	(146,710)	-	(146,710)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(203,014)	(333,241)	411,430	\$ (227,839)	\$ 183,591	\$ 516,832
Fund Balance at Beginning of Year	3,087,251	3,087,251	3,087,251			
Fund Balance at End of Year	\$ 2,884,237	\$ 2,754,010	\$ 3,498,681			

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, 2015

	<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 Revenue	\$ -	\$ 42,922	\$ 42,922	\$ -	\$ 42,922	\$ -
Total Revenues	<u>-</u>	<u>42,922</u>	<u>42,922</u>	<u>-</u>	<u>42,922</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	14,914	607	-	607	14,307
Other	-	28,615	28,615	-	28,615	-
Total Expenditures	<u>-</u>	<u>43,529</u>	<u>29,222</u>	<u>-</u>	<u>29,222</u>	<u>14,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(607)	13,700	<u>\$ -</u>	<u>\$ 13,700</u>	<u>\$ 14,307</u>
Fund Balance at Beginning of Year	607	607	607			
Fund Balance at End of Year	<u>\$ 607</u>	<u>\$ -</u>	<u>\$ 14,307</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, 2015

	<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	\$ 3,733,025	\$ 3,710,270	\$ 3,710,270	\$ -	\$ 3,710,270	\$ -
Licenses, Permits and Fees	11,500	10,396	10,446	-	10,446	50
Miscellaneous Revenue	8,000	382	382	-	382	-
Total Revenues	<u>3,752,525</u>	<u>3,721,048</u>	<u>3,721,098</u>	<u>-</u>	<u>3,721,098</u>	<u>50</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,896,300	1,896,300	1,529,452	-	1,529,452	366,848
Fringe Benefits	981,000	981,000	697,217	-	697,217	283,783
Material and Supplies	422,500	422,500	238,546	32,340	270,886	151,614
Equipment	563,860	563,000	53,249	1,857	55,106	507,894
Contractual Services	2,522,822	2,088,914	562,734	198,016	760,750	1,328,164
Capital Outlay	10,000	10,000	-	-	-	10,000
Other	85,000	85,000	55,161	6,973	62,134	22,866
Total Expenditures	<u>6,481,482</u>	<u>6,046,714</u>	<u>3,136,359</u>	<u>239,186</u>	<u>3,375,545</u>	<u>2,671,169</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,728,957)	(2,325,666)	584,739	<u>\$ (239,186)</u>	<u>\$ 345,553</u>	<u>\$ 2,671,219</u>
Fund Balance at Beginning of Year	<u>4,961,350</u>	<u>4,961,350</u>	<u>4,961,350</u>			
Fund Balance at End of Year	<u>\$ 2,232,393</u>	<u>\$ 2,635,684</u>	<u>\$ 5,546,089</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, 2015

	<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	\$ 965,500	\$ 776,650	\$ 776,650	\$ -	\$ 776,650	\$ -
Miscellaneous Revenue	20,000	66,402	66,402	-	66,402	-
Total Revenues	985,500	843,052	843,052	-	843,052	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	678,635	624,635	551,324	-	551,324	73,311
Fringe Benefits	144,530	167,729	141,814	-	141,814	25,915
Material and Supplies	20,100	5,000	1,861	-	1,861	3,139
Equipment	10,000	1,000	398	-	398	602
Contractual Services	53,600	42,600	38,402	-	38,402	4,198
Fees	50,000	50,000	30,632	4,832	35,464	14,536
Other	18,500	18,500	7,234	-	7,234	11,266
Total Expenditures	975,365	909,464	771,665	4,832	776,497	132,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,135	(66,412)	71,387	\$ (4,832)	\$ 66,555	\$ 132,967
Fund Balance at Beginning of Year	730,239	730,239	730,239			
Fund Balance at End of Year	\$ 740,374	\$ 663,827	\$ 801,626			

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, 2015

	<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 Revenue	\$ 1,258,224	\$ 1,453,979	\$ 1,453,979	\$ -	\$ 1,453,979	\$ -
Miscellaneous Revenue	-	1,307	1,307	-	1,307	-
Total Revenues	<u>1,258,224</u>	<u>1,455,286</u>	<u>1,455,286</u>	<u>-</u>	<u>1,455,286</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	772,582	760,274	754,342	-	754,342	5,932
Fringe Benefits	380,892	355,274	345,925	-	345,925	9,349
Material and Supplies	28,280	66,018	65,883	-	65,883	135
Equipment	-	22,472	22,472	-	22,472	-
Contractual Services	60,842	308,796	285,660	21,461	307,121	1,675
Other	2,331	21,703	21,468	-	21,468	235
Total Expenditures	<u>1,244,927</u>	<u>1,534,537</u>	<u>1,495,750</u>	<u>21,461</u>	<u>1,517,211</u>	<u>17,326</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,297	(79,251)	(40,464)	<u>\$ (21,461)</u>	<u>\$ (61,925)</u>	<u>\$ 17,326</u>
Fund Balance at Beginning of Year	230,284	230,284	230,284			
Fund Balance at End of Year	<u>\$ 243,581</u>	<u>\$ 151,033</u>	<u>\$ 189,820</u>			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ -	\$ 127,616	\$ 127,616	\$ -	\$ 127,616	\$ -
Licenses, Permits and Fees	103,000	21,398	21,398	-	21,398	-
Fines and Forfeitures	200,000	147,081	147,171	-	147,171	90
Intergovernmental Revenue	7,175,000	7,480,267	7,480,267	-	7,480,267	-
Interest Income	1,000	1,028	1,028	-	1,028	-
Miscellaneous Income	615,000	543,111	543,111	-	543,111	-
Total Revenues	8,094,000	8,320,501	8,320,591	-	8,320,591	90
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,150,000	3,226,500	3,219,180	-	3,219,180	7,320
Fringe Benefits	1,444,000	1,410,000	1,369,747	-	1,369,747	40,253
Material and Supplies	1,358,911	1,825,284	1,779,677	29,323	1,809,000	16,284
Equipment	441,680	257,984	246,566	7,305	253,871	4,113
Contractual Services	578,880	529,148	462,778	36,715	499,493	29,655
Capital Outlay	845,364	1,474,562	1,268,201	192,296	1,460,497	14,065
Fees	2,500	2,500	1,950	-	1,950	550
Other	115,000	99,496	91,587	3,102	94,689	4,807
Debt Service:						
OPWC Loan Principal Retirement	60,000	62,804	60,632	-	60,632	2,172
Total Expenditures	7,996,335	8,888,278	8,500,318	268,741	8,769,059	119,219
Excess (Deficiency) of Revenues Over (Under) Expenditures	97,665	(567,777)	(179,727)	(268,741)	(448,468)	119,309
Other Financing (Uses)						
Operating Transfers Out	-	(405,600)	(405,504)	-	(405,504)	96
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	97,665	(973,377)	(585,231)	\$ (268,741)	\$ (853,972)	\$ 119,405
Fund Balance at Beginning of Year	1,295,522	1,295,522	1,295,522			
Fund Balance at End of Year	\$ 1,393,187	\$ 322,145	\$ 710,291			

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, 2015

	<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	\$ -	\$ 55,096	\$ 55,096	\$ -	\$ 55,096	\$ -
Intergovernmental Revenue	83,000	76,050	76,050	-	76,050	-
Miscellaneous Revenue	-	739	739	-	739	-
Total Revenues	83,000	131,885	131,885	-	131,885	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	46,000	121,281	110,454	-	110,454	10,827
Fringe Benefits	15,850	42,348	36,117	-	36,117	6,231
Contractual Services	10,000	18,000	16,343	-	16,343	1,657
Other	5,500	5,000	1,315	-	1,315	3,685
Total Expenditures	77,350	186,629	164,229	-	164,229	22,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,650	(54,744)	(32,344)	<u>\$ -</u>	<u>\$ (32,344)</u>	<u>\$ 22,400</u>
Fund Balance at Beginning of Year	65,903	65,903	65,903			
Fund Balance at End of Year	<u>\$ 71,553</u>	<u>\$ 11,159</u>	<u>\$ 33,559</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, 2015

	<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 Revenue	\$ 479,000	\$ 402,334	\$ 402,334	\$ -	\$ 402,334	\$ -
Total Revenues	479,000	402,334	402,334	-	402,334	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	225,000	231,300	230,005	-	230,005	1,295
Fringe Benefits	123,800	123,149	122,091	-	122,091	1,058
Material and Supplies	19,482	12,497	8,895	-	8,895	3,602
Equipment	11,500	1,610	110	-	110	1,500
Contractual Services	100,918	47,666	37,075	10	37,085	10,581
Other	3,500	3,500	-	-	-	3,500
Total Expenditures	484,200	419,722	398,176	10	398,186	21,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,200)	(17,388)	4,158	\$ (10)	\$ 4,148	\$ 21,536
Fund Balance at Beginning of Year	38,746	38,746	38,746			
Fund Balance at End of Year	\$ 33,546	\$ 21,358	\$ 42,904			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Housing Improvement Program
For the Year Ended December 31, 2015

	<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 Revenue	\$ -	\$ 307,432	\$ 307,432	\$ -	\$ 307,432	\$ -
Miscellaneous Revenue	-	12,091	12,091	-	12,091	-
Total Revenues	-	319,523	319,523	-	319,523	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	2,711	2,017	-	2,017	694
Contractual Services	-	329,750	254,386	57,191	311,577	18,173
Capital Outlay	-	500	64	-	64	436
Other	-	12,350	11,579	-	11,579	771
Total Expenditures	-	345,311	268,046	57,191	325,237	20,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(25,788)	51,477	(57,191)	(5,714)	20,074
Other Financing Sources (Uses)						
Advances In	-	120,000	120,000	-	120,000	-
Advances Out	-	(25,000)	(25,000)	-	(25,000)	-
Total Other Financing Sources	-	95,000	95,000	-	95,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	69,212	146,477	\$ (57,191)	\$ 89,286	\$ 20,074
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ -	\$ 69,212	\$ 146,477			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 175,000	\$ 208,322	\$ 208,322	\$ -	\$ 208,322	\$ -
Intergovernmental Revenue	32,000	45,914	45,914	-	45,914	-
Miscellaneous Revenue	93,500	57,761	57,761	-	57,761	-
Total Revenues	300,500	311,997	311,997	-	311,997	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	330,000	251,000	74,133	-	74,133	176,867
Fringe Benefits	184,000	149,450	35,035	-	35,035	114,415
Material and Supplies	31,000	29,500	22,064	-	22,064	7,436
Equipment	10,500	8,000	4,361	-	4,361	3,639
Contractual Services	52,981	55,751	43,768	1,995	45,763	9,988
Other	20,500	20,500	6,758	-	6,758	13,742
Total Expenditures	628,981	514,201	186,119	1,995	188,114	326,087
Excess (Deficiency) of Revenues Over (Under) Expenditures	(328,481)	(202,204)	125,878	(1,995)	123,883	326,087
Other Financing Sources						
Operating Transfers In	10,000	10,236	10,236	-	10,236	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(318,481)	(191,968)	136,114	<u>\$ (1,995)</u>	<u>\$ 134,119</u>	<u>\$ 326,087</u>
Fund Balance at Beginning of Year	486,264	486,264	486,264			
Fund Balance at End of Year	\$ 167,783	\$ 294,296	\$ 622,378			

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, 2015

	<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 Revenue	\$ 2,115,000	\$ 2,121,725	\$ 2,121,725	\$ -	\$ 2,121,725	\$ -
Miscellaneous Revenue	8,800	75	75	-	75	-
Total Revenues	<u>2,123,800</u>	<u>2,121,800</u>	<u>2,121,800</u>	<u>-</u>	<u>2,121,800</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,000,000	1,219,735	1,131,332	-	1,131,332	88,403
Fringe Benefits	628,360	758,780	610,330	-	610,330	148,450
Material and Supplies	30,500	40,400	11,842	-	11,842	28,558
Equipment	3,500	22,500	16,510	-	16,510	5,990
Contractual Services	421,495	492,137	302,997	7,630	310,627	181,510
Fees	500	500	-	-	-	500
Other	34,000	34,300	14,382	-	14,382	19,918
Total Expenditures	<u>2,118,355</u>	<u>2,568,352</u>	<u>2,087,393</u>	<u>7,630</u>	<u>2,095,023</u>	<u>473,329</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,445	(446,552)	34,407	<u>\$ (7,630)</u>	<u>\$ 26,777</u>	<u>\$ 473,329</u>
Fund Balance at Beginning of Year	<u>690,709</u>	<u>690,709</u>	<u>690,709</u>			
Fund Balance at End of Year	<u>\$ 696,154</u>	<u>\$ 244,157</u>	<u>\$ 725,116</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, 2015

	<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	\$ 518,834	\$ 518,834	\$ 518,834	\$ -	\$ 518,834	-
Total Revenues	518,834	518,834	518,834	-	518,834	-
Expenditures						
Current:						
Human Services:						
Other	450,000	664,850	557,712	-	557,712	107,138
Total Expenditures	450,000	664,850	557,712	-	557,712	107,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	68,834	(146,016)	(38,878)	\$ -	\$ (38,878)	\$ 107,138
Fund Balance at Beginning of Year	146,016	146,016	146,016			
Fund Balance at End of Year	\$ 214,850	\$ -	\$ 107,138			

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, 2015

	<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	\$ 32,000	\$ 33,934	\$ 33,934	\$ -	\$ 33,934	\$ -
Total Revenues	32,000	33,934	33,934	-	33,934	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	3,120	3,118	-	3,118	2
Fringe Benefits	562	562	545	-	545	17
Other	8,000	23,000	12,175	-	12,175	10,825
Total Expenditures	11,682	26,682	15,838	-	15,838	10,844
Excess of Revenues Over Expenditures	20,318	7,252	18,096	\$ -	\$ 18,096	\$ 10,844
Fund Balance at Beginning of Year	135,179	135,179	135,179			
Fund Balance at End of Year	\$ 155,497	\$ 142,431	\$ 153,275			

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, 2015

	<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	\$ 425,000	\$ 122,230	\$ 122,230	\$ -	\$ 122,230	\$ -
Licenses, Permits and Fees	-	169,040	169,040	-	169,040	-
Intergovernmental	-	706	706	-	706	-
Miscellaneous Revenue	-	1,150	1,150	-	1,150	-
Total Revenues	425,000	293,126	293,126	-	293,126	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	161,933	161,933	111,091	-	111,091	50,842
Fringe Benefits	107,947	107,947	72,685	-	72,685	35,262
Material and Supplies	37,500	37,500	2,701	-	2,701	34,799
Equipment	22,500	22,500	6,460	-	6,460	16,040
Contractual Services	69,501	67,150	54,057	4,178	58,235	8,915
Other	17,300	17,300	624	-	624	16,676
Total Expenditures	416,681	414,330	247,618	4,178	251,796	162,534
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,319	(121,204)	45,508	\$ (4,178)	\$ 41,330	\$ 162,534
Fund Balance at Beginning of Year	615,960	615,960	615,960			
Fund Balance at End of Year	\$ 624,279	\$ 494,756	\$ 661,468			

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, 2015

	<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	\$ 434,491	\$ 352,822	\$ 352,822	\$ -	\$ 352,822	\$ -
Intergovernmental Revenue	-	50,061	50,061	-	50,061	-
Miscellaneous Revenue	-	36	36	-	36	-
Total Revenues	434,491	402,919	402,919	-	402,919	-
Expenditures						
Current:						
Health:						
Contractual Services	350,000	350,000	320,000	-	320,000	30,000
Other	20,200	20,200	6,393	-	6,393	13,807
Total Expenditures	370,200	370,200	326,393	-	326,393	43,807
Excess of Revenues Over Expenditures	64,291	32,719	76,526	\$ -	\$ 76,526	\$ 43,807
Fund Balance at Beginning of Year	997,092	997,092	997,092			
Fund Balance at End of Year	\$ 1,061,383	\$ 1,029,811	\$ 1,073,618			

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, 2015

	<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	\$ 150,000	\$ 158,475	\$ 158,475	\$ -	\$ 158,475	\$ -
Total Revenues	150,000	158,475	158,475	-	158,475	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	129,735	129,735	129,729	-	129,729	6
Fringe Benefits	53,493	53,493	51,535	-	51,535	1,958
Material and Supplies	4,000	4,000	714	-	714	3,286
Equipment	10,000	10,000	559	-	559	9,441
Contractual Services	4,000	4,000	154	-	154	3,846
Other	6,500	6,500	1,327	-	1,327	5,173
Total Expenditures	207,728	207,728	184,018	-	184,018	23,710
(Deficiency) of Revenues (Under) Expenditures	(57,728)	(49,253)	(25,543)	\$ -	\$ (25,543)	\$ 23,710
Fund Balance at Beginning of Year	143,377	143,377	143,377			
Fund Balance at End of Year	\$ 85,649	\$ 94,124	\$ 117,834			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Miscellaneous Revenue	\$ -	\$ 21,564	\$ 21,564	\$ -	\$ 21,564	\$ -
Total Revenues	-	21,564	21,564	-	21,564	-
Expenditures						
Current:						
Public Works:						
Other	-	1,807	662	-	662	1,145
Debt Service:						
OWDA Loan Principal Retirement	-	63,539	41,934	-	41,934	21,605
OWDA Loan Interest	-	15,135	10,635	-	10,635	4,500
Total Expenditures	-	80,481	53,231	-	53,231	27,250
(Deficiency) of Revenues (Under) Expenditures	-	(58,917)	(31,667)	-	(31,667)	27,250
Other Financing Sources						
Advances In	-	29,000	29,000	-	29,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	-	(29,917)	(2,667)	\$ -	\$ (2,667)	\$ 27,250
Fund Balance at Beginning of Year	31,399	31,399	31,399			
Fund Balance at End of Year	\$ 31,399	\$ 1,482	\$ 28,732			

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, 2015

	<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 Revenue	\$ 4,104,300	\$ 3,424,679	\$ 3,424,679	\$ -	\$ 3,424,679	\$ -
Miscellaneous Revenue	1,100	20,317	20,317	-	20,317	-
Total Revenues	4,105,400	3,444,996	3,444,996	-	3,444,996	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,584,000	2,511,100	2,331,610	-	2,331,610	179,490
Fringe Benefits	472,849	1,260,749	1,084,636	-	1,084,636	176,113
Material and Supplies	52,423	41,136	16,395	8,789	25,184	15,952
Equipment	31,000	26,000	9,016	-	9,016	16,984
Contractual Services	481,165	636,237	293,226	35,569	328,795	307,442
Other	10,400	24,400	2,077	-	2,077	22,323
Total Expenditures	3,631,837	4,499,622	3,736,960	44,358	3,781,318	718,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	473,563	(1,054,626)	(291,964)	\$ (44,358)	\$ (336,322)	\$ 718,304
Fund Balance at Beginning of Year	3,944,232	3,944,232	3,944,232			
Fund Balance at End of Year	\$ 4,417,795	\$ 2,889,606	\$ 3,652,268			

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, 2015

	<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	\$ 3,789,500	\$ 2,720,443	\$ 2,720,443	\$ -	\$ 2,720,443	\$ -
Intergovernmental Revenue	9,000	-	-	-	-	-
Miscellaneous Revenue	1,500	14,691	14,691	-	14,691	-
Total Revenues	3,800,000	2,735,134	2,735,134	-	2,735,134	-
Expenditures						
Current:						
Health:						
Salaries and Wages	1,900,000	1,617,969	1,617,277	-	1,617,277	692
Fringe Benefits	828,550	559,689	558,567	-	558,567	1,122
Material and Supplies	445,587	282,368	282,368	-	282,368	-
Equipment	14,700	6,784	6,784	-	6,784	-
Contractual Services	706,078	897,112	897,112	-	897,112	-
Capital Outlay	1,000	-	-	-	-	-
Fees	88,100	1,204	1,204	-	1,204	-
Other	27,455	144,114	144,114	-	144,114	-
Total Expenditures	4,011,470	3,509,240	3,507,426	-	3,507,426	1,814
(Deficiency) of Revenues (Under) Expenditures	(211,470)	(774,106)	(772,292)	<u>\$ -</u>	<u>\$ (772,292)</u>	<u>\$ 1,814</u>
Fund Balance at Beginning of Year	910,648	910,648	910,648			
Fund Balance at End of Year	<u>\$ 699,178</u>	<u>\$ 136,542</u>	<u>\$ 138,356</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, 2015

	<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	\$ 340,988	\$ 316,081	\$ 316,081	\$ -	\$ 316,081	\$ -
Intergovernmental Revenue	34,000	460,244	460,244	-	460,244	-
Miscellaneous Revenue	77,250	27	27	-	27	-
Total Revenues	452,238	776,352	776,352	-	776,352	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	470,977	470,977	405,014	-	405,014	65,963
Fringe Benefits	353,316	240,816	154,605	-	154,605	86,211
Material and Supplies	35,327	47,274	27,631	2,790	30,421	16,853
Equipment	20,000	55,000	48,533	-	48,533	6,467
Contractual Services	47,491	96,511	65,539	-	65,539	30,972
Other	15,400	28,800	14,127	-	14,127	14,673
Total Expenditures	942,511	939,378	715,449	2,790	718,239	221,139
Excess (Deficiency) of Revenues Over (Under) Expenditures	(490,273)	(163,026)	60,903	\$ 2,790	\$ 58,113	\$ 221,139
Fund Balance at Beginning of Year	697,607	697,607	697,607			
Fund Balance at End of Year	\$ 207,334	\$ 534,581	\$ 758,510			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 170,494	\$ 158,041	\$ 158,041	\$ -	\$ 158,041	\$ -
Licenses, Permits and Fees	-	11,555	11,555	-	11,555	-
Intergovernmental Revenue	15,000	17,771	17,771	-	17,771	-
Miscellaneous Revenue	-	14	14	-	14	-
Total Revenues	185,494	187,381	187,381	-	187,381	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	87,360	109,860	108,275	-	108,275	1,585
Fringe Benefits	67,630	50,480	43,554	-	43,554	6,926
Material and Supplies	19,281	30,880	25,160	1,561	26,721	4,159
Equipment	2,000	42,000	40,000	-	40,000	2,000
Contractual Services	40,295	19,050	10,815	49	10,864	8,186
Other	10,260	9,760	3,150	-	3,150	6,610
Total Expenditures	226,826	262,030	230,954	1,610	232,564	29,466
(Deficiency) of Revenues (Under) Expenditures	(41,332)	(74,649)	(43,573)	(1,610)	(45,183)	29,466
Other Financing (Uses)						
Advances Out	-	(100,000)	(100,000)	-	(100,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(41,332)	(174,649)	(143,573)	\$ (1,610)	\$ (145,183)	\$ 29,466
Fund Balance at Beginning of Year	377,693	377,693	377,693			
Fund Balance at End of Year	\$ 336,361	\$ 203,044	\$ 234,120			

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, 2015

	<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	\$ 2,996,099	\$ 2,714,051	\$ 2,714,051	\$ -	\$ 2,714,051	\$ -
Licenses, Permits and Fees	700,000	615,538	615,538	-	615,538	-
Intergovernmental Revenue	240,000	385,085	385,085	-	385,085	-
Miscellaneous Revenue	-	52,031	52,031	-	52,031	-
Total Revenues	3,936,099	3,766,705	3,766,705	-	3,766,705	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,550,000	1,600,000	1,591,409	-	1,591,409	8,591
Fringe Benefits	681,074	690,074	642,902	-	642,902	47,172
Material and Supplies	221,800	396,800	319,042	-	319,042	77,758
Equipment	234,838	214,838	22,065	79,515	101,580	113,258
Contractual Services	659,820	832,151	444,659	150,000	594,659	237,492
Fees	20,000	74,000	54,004	-	54,004	19,996
Other	125,500	126,500	52,556	-	52,556	73,944
Principal	-	175,000	175,000	-	175,000	-
Interest	-	196,600	196,600	-	196,600	-
Total Expenditures	3,493,032	4,305,963	3,498,237	229,515	3,727,752	578,211
Excess (Deficiency) of Revenues Over (Under) Expenditures	443,067	(539,258)	268,468	<u>\$ (229,515)</u>	<u>\$ 38,953</u>	<u>\$ 578,211</u>
Fund Balance at Beginning of Year	7,505,004	7,505,004	7,505,004			
Fund Balance at End of Year	\$ 7,948,071	\$ 6,965,746	\$ 7,773,472			

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, 2015

	<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	\$ 970,000	\$ 1,263,787	\$ 1,263,787	\$ -	\$ 1,263,787	\$ -
Intergovernmental Revenue	4,900,000	4,553,834	4,553,834	-	4,553,834	-
Miscellaneous Revenue	31,000	2,041	2,041	-	2,041	-
Total Revenues	5,901,000	5,819,662	5,819,662	-	5,819,662	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,998,000	1,998,000	1,966,813	-	1,966,813	31,187
Fringe Benefits	1,013,000	1,148,000	1,094,106	-	1,094,106	53,894
Material and Supplies	33,000	33,000	1,200	-	1,200	31,800
Equipment	14,000	14,000	-	-	-	14,000
Contractual Services	1,891,708	1,777,434	1,135,405	242,469	1,377,874	399,560
Capital Outlay	2,000	2,000	-	-	-	2,000
Fees	35,000	60,500	43,506	-	43,506	16,994
Other	1,114,500	1,117,200	822,480	-	822,480	294,720
Total Expenditures	6,101,208	6,150,134	5,063,510	242,469	5,305,979	844,155
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,208)	(330,472)	756,152	<u>\$ (242,469)</u>	<u>\$ 513,683</u>	<u>\$ 844,155</u>
Fund Balance at Beginning of Year	3,575,314	3,575,314	3,575,314			
Fund Balance at End of Year	\$ 3,375,106	\$ 3,244,842	\$ 4,331,466			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 22,661	\$ 35,021	\$ 35,021	\$ -	\$ 35,021	\$ -
Miscellaneous Revenue	-	220	220	-	220	-
Total Revenues	22,661	35,241	35,241	-	35,241	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	1,500	1,500	-	-	-	1,500
Other	-	22,661	22,661	-	22,661	-
Total Expenditures	1,500	24,161	22,661	-	22,661	1,500
Excess of Revenues Over Expenditures	21,161	11,080	12,580	<u>\$ -</u>	<u>\$ 12,580</u>	<u>\$ 1,500</u>
Fund Balance at Beginning of Year	2,124	2,124	2,124			
Fund Balance at End of Year	\$ 23,285	\$ 13,204	\$ 14,704			

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, 2015

	<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	\$ 48,700	\$ 35,701	\$ 35,701	\$ -	\$ 35,701	\$ -
Total Revenues	48,700	35,701	35,701	-	35,701	-
Expenditures						
Current:						
Public Works:						
Other	21,366	64,527	47,041	16,078	63,119	1,408
Total Expenditures	21,366	64,527	47,041	16,078	63,119	1,408
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,334	(28,826)	(11,340)	<u>\$ (16,078)</u>	<u>\$ (27,418)</u>	<u>\$ 1,408</u>
Fund Balance at Beginning of Year	272,560	272,560	272,560			
Fund Balance at End of Year	\$ 299,894	\$ 243,734	\$ 261,220			

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, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 75,512	\$ 75,512	\$ -	\$ 75,512	\$ -
Total Revenues	-	75,512	75,512	-	75,512	-
Expenditures						
Current:						
Public Safety:						
Equipment	-	62,339	60,671	-	60,671	1,668
Other	-	84,457	80,504	-	80,504	3,953
Total Expenditures	-	146,796	141,175	-	141,175	5,621
(Deficiency) of Revenues (Under) Expenditures	-	(71,284)	(65,663)	-	(65,663)	5,621
Other Financing Sources (Uses)						
Advances In	-	59,729	59,729	-	59,729	-
Advances Out	-	(59,729)	(59,729)	-	(59,729)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	-	(71,284)	(65,663)	<u>\$ -</u>	<u>\$ (65,663)</u>	<u>\$ 5,621</u>
Fund Balance at Beginning of Year	113,660	113,660	113,660			
Fund Balance at End of Year	<u>\$ 113,660</u>	<u>\$ 42,376</u>	<u>\$ 47,997</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, 2015

	<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 Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	10,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	3,000	2,000	647	-	647	1,353
Equipment	1,000	31,000	28,440	-	28,440	2,560
Contractual Services	1,500	1,500	-	-	-	1,500
Other	3,300	3,300	-	-	-	3,300
Total Expenditures	8,800	37,800	29,087	-	29,087	8,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,200	(37,800)	(29,087)	<u>\$ -</u>	<u>\$ (29,087)</u>	<u>\$ 8,713</u>
Fund Balance at Beginning of Year	90,924	90,924	90,924			
Fund Balance at End of Year	\$ 92,124	\$ 53,124	\$ 61,837			

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, 2015

	<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 Revenue	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	26,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	19,200	-	-	-	-	-
Total Expenditures	19,200	-	-	-	-	-
Excess of Revenues Over Expenditures	6,800	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	13,115	13,115	13,115			
Fund Balance at End of Year	<u>\$ 19,915</u>	<u>\$ 13,115</u>	<u>\$ 13,115</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
For the Year Ended December 31, 2015

	<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	\$ 75,000	\$ 53,992	\$ 53,992	\$ -	\$ 53,992	\$ -
Miscellaneous Revenue	15,000	12,967	12,967	-	12,967	-
Total Revenues	90,000	66,959	66,959	-	66,959	-
Expenditures						
Current:						
Human Services:						
Other	79,000	73,828	70,512	-	70,512	3,316
Total Expenditures	79,000	73,828	70,512	-	70,512	3,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,000	(6,869)	(3,553)	<u>\$ -</u>	<u>\$ (3,553)</u>	<u>\$ 3,316</u>
Fund Balance at Beginning of Year	44,213	44,213	44,213			
Fund Balance at End of Year	<u>\$ 55,213</u>	<u>\$ 37,344</u>	<u>\$ 40,660</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, 2015

	<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	\$ 17,000	\$ 10,106	\$ 10,206	\$ -	\$ 10,206	\$ 100
Total Revenues	17,000	10,106	10,206	-	10,206	100
Expenditures						
Current:						
Public Safety:						
Material and Supplies	6,000	6,000	4,518	-	4,518	1,482
Equipment	6,000	6,000	236	-	236	5,764
Contractual Services	12,000	12,000	9,616	-	9,616	2,384
Other	3,000	3,000	-	-	-	3,000
Total Expenditures	27,000	27,000	14,370	-	14,370	12,630
(Deficiency) of Revenues (Under) Expenditures	(10,000)	(16,894)	(4,164)	<u>\$ -</u>	<u>\$ (4,164)</u>	<u>\$ 12,730</u>
Fund Balance at Beginning of Year	82,371	82,371	82,371			
Fund Balance at End of Year	\$ 72,371	\$ 65,477	\$ 78,207			

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, 2015

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over 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><u>\$ 8,506</u></u>	<u><u>\$ 8,506</u></u>	<u><u>\$ 8,506</u></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, 2015

	<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 Revenue	\$ 126,194	\$ 81,140	\$ 81,140	\$ -	\$ 81,140	\$ -
Total Revenues	126,194	81,140	81,140	-	81,140	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	90,000	71,718	71,718	-	71,718	-
Fringe Benefits	36,257	34,700	33,309	-	33,309	1,391
Other	-	1,850	1,850	-	1,850	-
Total Expenditures	126,257	108,268	106,877	-	106,877	1,391
(Deficiency) of Revenues						
(Under) Expenditures	(63)	(27,128)	(25,737)	<u>\$ -</u>	<u>\$ (25,737)</u>	<u>\$ 1,391</u>
Fund Balance at Beginning of Year	43,912	43,912	43,912			
Fund Balance at End of Year	\$ 43,849	\$ 16,784	\$ 18,175			

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ 500	\$ 865	\$ 865	\$ -	\$ 865	\$ -
Total Revenues	500	865	865	-	865	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	500	865	865	\$ -	\$ 865	\$ -
Fund Balance at Beginning of Year	4,521	4,521	4,521			
Fund Balance at End of Year	\$ 5,021	\$ 5,386	\$ 5,386			

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, 2015

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Human Services:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	15,600	15,600	15,600			
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)
Workforce Investment Act
For the Year Ended December 31, 2015

	<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 Revenue	\$ 1,694,000	\$ 2,147,199	\$ 2,147,199	\$ -	\$ 2,147,199	\$ -
Miscellaneous Revenue	111,000	920,111	920,111	-	920,111	-
Total Revenues	1,805,000	3,067,310	3,067,310	-	3,067,310	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	75,000	910,878	837,854	-	837,854	73,024
Fringe Benefits	17,500	194,952	184,365	-	184,365	10,587
Material and Supplies	47,000	77,000	58,086	-	58,086	18,914
Equipment	25,111	44,500	38,834	-	38,834	5,666
Contractual Services	1,638,706	1,642,315	1,327,857	-	1,327,857	314,458
Other	5,500	5,500	2,317	-	2,317	3,183
Total Expenditures	1,808,817	2,875,145	2,449,313	-	2,449,313	425,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,817)	192,165	617,997	-	617,997	425,832
Other Financing Sources (Uses)						
Advances In	-	125,000	125,000	-	125,000	-
Advances Out	-	(125,000)	(125,000)	-	(125,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,817)	192,165	617,997	<u>\$ -</u>	<u>\$ 617,997</u>	<u>\$ 425,832</u>
Fund Balance at Beginning of Year	94,911	94,911	94,911			
Fund Balance at End of Year	\$ 91,094	\$ 287,076	\$ 712,908			

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, 2015

	<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	\$ 65,000	\$ 58,329	\$ 58,386	\$ -	\$ 58,386	\$ 57
Licenses, Permits and Fees	100,000	171,851	172,202	-	172,202	351
Total Revenues	165,000	230,180	230,588	-	230,588	408
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	7,100	-	-	-	-	-
Fringe Benefits	15,986	2,086	1,013	-	1,013	1,073
Material and Supplies	3,000	4,700	4,645	-	4,645	55
Contractual Services	106,830	1,643	-	-	-	1,643
Fees	-	119,000	99,634	18,749	118,383	617
Other	57	57	50	-	50	7
Total Expenditures	132,973	127,486	105,342	18,749	124,091	3,395
Excess of Revenues Over Expenditures	32,027	102,694	125,246	<u>\$ (18,749)</u>	<u>\$ 106,497</u>	<u>\$ 3,803</u>
Fund Balance at Beginning of Year	176,022	176,022	176,022			
Fund Balance at End of Year	<u>\$ 208,049</u>	<u>\$ 278,716</u>	<u>\$ 301,268</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, 2015

	<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 Revenue	\$ 7,000	\$ 1,730	\$ 1,811	\$ -	\$ 1,811	\$ 81
Total Revenues	7,000	1,730	1,811	-	1,811	81
Expenditures						
Current:						
Human Services:						
Contractual Services	3,000	3,000	-	-	-	3,000
Other	1,500	1,600	11	-	11	1,589
Total Expenditures	4,500	4,600	11	-	11	4,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,500	(2,870)	1,800	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 4,670</u>
Fund Balance at Beginning of Year	10,424	10,424	10,424			
Fund Balance at End of Year	\$ 12,924	\$ 7,554	\$ 12,224			

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, 2015

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Health:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	18,860	18,860	18,860			
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, 2015

	<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	\$ 3,000	\$ 2,725	\$ 2,725	\$ -	\$ 2,725	\$ -
Miscellaneous Revenue	-	25	25	-	25	-
Total Revenues	3,000	2,750	2,750	-	2,750	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Fringe Benefits	500	500	-	-	-	500
Total Expenditures	500	500	-	-	-	500
Excess of Revenues Over Expenditures	2,500	2,250	2,750	<u>\$ -</u>	<u>\$ 2,750</u>	<u>\$ 500</u>
Fund Balance at Beginning of Year	17,016	17,016	17,016			
Fund Balance at End of Year	<u>\$ 19,516</u>	<u>\$ 19,266</u>	<u>\$ 19,766</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, 2015

	<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 Revenue	\$ 1,108,000	\$ 346,834	\$ 346,834	\$ -	\$ 346,834	\$ -
Total Revenues	1,108,000	346,834	346,834	-	346,834	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	1,100,000	200,000	81,933	-	81,933	118,067
Fringe Benefits	373,500	253,500	27,763	-	27,763	225,737
Material and Supplies	8,500	8,500	1,090	-	1,090	7,410
Equipment	4,000	4,000	406	-	406	3,594
Contractual Services	97,000	57,000	29,868	-	29,868	27,132
Other	7,500	7,500	275	-	275	7,225
Total Expenditures	1,590,500	530,500	141,335	-	141,335	389,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	(482,500)	(183,666)	205,499	\$ -	\$ 205,499	\$ 389,165
Fund Balance at Beginning of Year	629,018	629,018	629,018			
Fund Balance at End of Year	\$ 146,518	\$ 445,352	\$ 834,517			

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, 2015

	<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						
Miscellaneous Revenue	\$ 30,000	\$ 18,830	\$ 18,830	\$ -	\$ 18,830	\$ -
Total Revenues	30,000	18,830	18,830	-	18,830	-
Expenditures						
Current:						
Public Works:						
Equipment	-	20,000	19,925	-	19,925	75
Other	30,000	10,000	-	-	-	10,000
Total Expenditures	30,000	30,000	19,925	-	19,925	10,075
(Deficiency) of Revenues (Under) Expenditures	-	(11,170)	(1,095)	<u>\$ -</u>	<u>\$ (1,095)</u>	<u>\$ 10,075</u>
Fund Balance at Beginning of Year	42,678	42,678	42,678			
Fund Balance at End of Year	<u>\$ 42,678</u>	<u>\$ 31,508</u>	<u>\$ 41,583</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Plea's Special Projects
For the Year Ended December 31, 2015

	<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	\$ 250,000	\$ 336,424	\$ 336,424	\$ -	\$ 336,424	\$ -
Total Revenues	250,000	336,424	336,424	-	336,424	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	75,481	75,481	-	-	-	75,481
Fringe Benefits	35,253	35,253	1,659	-	1,659	33,594
Material and Supplies	5,000	5,000	-	-	-	5,000
Equipment	30,000	30,000	-	-	-	30,000
Contractual Services	50,500	50,500	-	-	-	50,500
Other	210,000	210,000	1,625	-	1,625	208,375
Total Expenditures	406,234	406,234	3,284	-	3,284	402,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,234)	(69,810)	333,140	<u>\$ -</u>	<u>\$ 333,140</u>	<u>\$ 402,950</u>
Fund Balance at Beginning of Year	412,145	412,145	412,145			
Fund Balance at End of Year	<u>\$ 255,911</u>	<u>\$ 342,335</u>	<u>\$ 745,285</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Plea's Special Project - IJIS
For the Year Ended December 31, 2015

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>			
Fund Balance at End of Year	<u>\$ 6,200</u>	<u>\$ 6,200</u>	<u>\$ 6,200</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2015

	<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 Revenue	\$ 294,841	\$ 521,141	\$ 471,141	\$ -	\$ 471,141	\$ (50,000)
Other	-	1,536	1,536	-	1,536	-
Total Revenues	294,841	522,677	472,677	-	472,677	(50,000)
Expenditures						
Current:						
Economic Development and Assistance:						
Salaries and Wages	120,000	152,289	152,289	-	152,289	-
Fringe Benefits	24,541	25,900	25,900	-	25,900	-
Material and Supplies	5,338	22,024	22,024	-	22,024	-
Equipment	55,726	42,256	42,256	-	42,256	-
Contractual Services	103,343	211,208	211,208	-	211,208	-
Other	6,319	142,593	19,183	-	19,183	123,410
Total Expenditures	315,267	596,270	472,860	-	472,860	123,410
(Deficiency) of Revenues (Under) Expenditures	(20,426)	(73,593)	(183)	-	(183)	73,410
Other Financing (Uses)						
Advances Out	-	(25,000)	(25,000)	-	(25,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(20,426)	(98,593)	(25,183)	<u>\$ -</u>	<u>\$ (25,183)</u>	<u>\$ 73,410</u>
Fund Balance at Beginning of Year	159,087	159,087	159,087			
Fund Balance at End of Year	\$ 138,661	\$ 60,494	\$ 133,904			

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, 2015

	<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 Revenue	\$ 36,000	\$ 37,878	\$ 37,878	\$ -	\$ 37,878	\$ -
Total Revenues	36,000	37,878	37,878	-	37,878	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	9,838	-	-	-	9,838
Contractual Services	-	3,846	2,365	-	2,365	1,481
Other	36,000	49,288	49,285	-	49,285	3
Total Expenditures	36,000	62,972	51,650	-	51,650	11,322
(Deficiency) of Revenues (Under) Expenditures	-	(25,094)	(13,772)	<u>\$ -</u>	<u>\$ (13,772)</u>	<u>\$ 11,322</u>
Fund Balance at Beginning of Year	45,526	45,526	45,526			
Fund Balance at End of Year	<u>\$ 45,526</u>	<u>\$ 20,432</u>	<u>\$ 31,754</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, 2015

	<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 Revenue	\$ 43,000	\$ 40,888	\$ 40,888	\$ -	\$ 40,888	\$ -
Total Revenues	43,000	40,888	40,888	-	40,888	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	8,000	3,000	1,076	-	1,076	1,924
Equipment	30,000	30,000	-	-	-	30,000
Contractual Services	25,000	14,000	-	-	-	14,000
Other	88,783	139,888	66,198	5,783	71,981	67,907
Total Expenditures	151,783	186,888	67,274	5,783	73,057	113,831
(Deficiency) of Revenues (Under) Expenditures	(108,783)	(146,000)	(26,386)	<u>\$ (5,783)</u>	<u>\$ (32,169)</u>	<u>\$ 113,831</u>
Fund Balance at Beginning of Year	162,651	162,651	162,651			
Fund Balance at End of Year	\$ 53,868	\$ 16,651	\$ 136,265			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Foreclosure Special Project
For the Year Ended December 31, 2015

	<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	\$ 375,000	\$ 287,930	\$ 287,930	\$ -	\$ 287,930	\$ -
Total Revenues	375,000	287,930	287,930	-	287,930	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	387,805	387,805	343,391	-	343,391	44,414
Fringe Benefits	108,675	108,675	101,740	-	101,740	6,935
Material and Supplies	13,000	13,000	4,741	-	4,741	8,259
Equipment	12,000	12,000	-	-	-	12,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	8,000	8,000	4,328	-	4,328	3,672
Total Expenditures	531,480	531,480	454,200	-	454,200	77,280
(Deficiency) of Revenues (Under) Expenditures	(156,480)	(243,550)	(166,270)	<u>\$ -</u>	<u>\$ (166,270)</u>	<u>\$ 77,280</u>
Fund Balance at Beginning of Year	527,287	527,287	527,287			
Fund Balance at End of Year	<u>\$ 370,807</u>	<u>\$ 283,737</u>	<u>\$ 361,017</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Operating Transfers Out	-	(37,785)	(37,785)	-	(37,785)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(37,785)	(37,785)	\$ -	\$ (37,785)	\$ -
Fund Balance at Beginning of Year	37,785	37,785	37,785			
Fund Balance at End of Year	\$ 37,785	\$ -	\$ -			

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, 2015

	<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						
Miscellaneous Revenue	\$ -	\$ 214,053	\$ 214,053	\$ -	\$ 214,053	\$ -
Total Revenues	-	214,053	214,053	-	214,053	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	100	600	58	-	58	542
Contractual Services	10,500	67,000	37,804	16,241	54,045	12,955
Fees	-	4,100	3,194	-	3,194	906
Other	1,000	72,287	71,839	-	71,839	448
Total Expenditures	11,600	143,987	112,895	16,241	129,136	14,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,600)	70,066	101,158	(16,241)	84,917	14,851
Other Financing Sources (Uses)						
Advances In	-	52,500	52,500	-	52,500	-
Advances Out	-	(152,500)	(152,500)	-	(152,500)	-
Total Other Financing (Uses)	-	(100,000)	(100,000)	-	(100,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,600)	(29,934)	1,158	<u>\$ (16,241)</u>	<u>\$ (15,083)</u>	<u>\$ 14,851</u>
Fund Balance at Beginning of Year	118,589	118,589	118,589			
Fund Balance at End of Year	\$ 106,989	\$ 88,655	\$ 119,747			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources
For the Year Ended December 31, 2015

	<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	\$ 8,350	\$ 4,750	\$ 4,750	\$ -	\$ 4,750	\$ -
Fines and Forfeitures	457,000	344,452	344,452	-	344,452	-
Miscellaneous Revenue	33,000	37,148	37,148	-	37,148	-
Total Revenues	498,350	386,350	386,350	-	386,350	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	115,000	115,000	111,589	-	111,589	3,411
Fringe Benefits	49,850	49,850	47,622	-	47,622	2,228
Material and Supplies	325,355	315,853	207,765	17,791	225,556	90,297
Equipment	8,000	8,000	3,721	-	3,721	4,279
Contractual Services	8,500	8,500	6,043	-	6,043	2,457
Other	10,500	10,500	4,995	-	4,995	5,505
Total Expenditures	517,205	507,703	381,735	17,791	399,526	108,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,855)	(121,353)	4,615	\$ (17,791)	\$ (13,176)	\$ 108,177
Fund Balance at Beginning of Year	699,036	699,036	699,036			
Fund Balance at End of Year	\$ 680,181	\$ 577,683	\$ 703,651			

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, 2015

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Health:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
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
For the Year Ended December 31, 2015

	<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	\$ 38,902	\$ 38,902	\$ -	\$ 38,902	\$ -
Total Revenues	28,500	38,902	38,902	-	38,902	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	10,000	10,000	1,984	-	1,984	8,016
Other	6,000	6,000	2,471	-	2,471	3,529
Total Expenditures	16,000	16,000	4,455	-	4,455	11,545
Excess of Revenues Over Expenditures	12,500	22,902	34,447	-	34,447	11,545
Other Financing (Uses)						
Operating Transfers Out	-	(6,247)	(6,247)	-	(6,247)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	12,500	16,655	28,200	<u>\$ -</u>	<u>\$ 28,200</u>	<u>\$ 11,545</u>
Fund Balance at Beginning of Year	117,528	117,528	117,528			
Fund Balance at End of Year	\$ 130,028	\$ 134,183	\$ 145,728			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Tax Increment Financing
For the Year Ended December 31, 2015

	<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 Revenue	\$ 133,700	\$ 160,322	\$ 160,322	\$ -	\$ 160,322	\$ -
Total Revenues	133,700	160,322	160,322	-	160,322	-
Expenditures						
Current:						
Economic Development and Assistance:						
Other	122,251	159,989	159,410	-	159,410	579
Total Expenditures	122,251	159,989	159,410	-	159,410	579
Excess of Revenues Over Expenditures	11,449	333	912	\$ -	\$ 912	\$ 579
Fund Balance at Beginning of Year	9,371	9,371	9,371			
Fund Balance at End of Year	\$ 20,820	\$ 9,704	\$ 10,283			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Veteran's Court
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 54,000	\$ 78,226	\$ 78,226	\$ -	\$ 78,226	\$ -
Total Revenues	54,000	78,226	78,226	-	78,226	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	45,400	46,100	46,010	-	46,010	90
Fringe Benefits	8,196	8,196	7,870	-	7,870	326
Total Expenditures	53,596	54,296	53,880	-	53,880	416
Excess of Revenues Over Expenditures	404	23,930	24,346	\$ -	\$ 24,346	\$ 416
Fund Balance at Beginning of Year	18,608	18,608	18,608			
Fund Balance at End of Year	\$ 19,012	\$ 42,538	\$ 42,954			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project
For the Year Ended December 31, 2015

	<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	\$ 45,000	\$ 44,361	\$ 44,361	\$ -	\$ 44,361	\$ -
Total Revenues	45,000	44,361	44,361	-	44,361	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	50,000	50,000	-	-	-	50,000
Equipment	20,000	20,000	-	-	-	20,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	8,000	8,000	-	-	-	8,000
Total Expenditures	80,000	80,000	-	-	-	80,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(35,639)	44,361	<u>\$ -</u>	<u>\$ 44,361</u>	<u>\$ 80,000</u>
Fund Balance at Beginning of Year	169,935	169,935	169,935			
Fund Balance at End of Year	<u>\$ 134,935</u>	<u>\$ 134,296</u>	<u>\$ 214,296</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Child Sexual Predator Program
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	400	400	400			
Fund Balance at End of Year	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</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, 2015

	<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 Revenue	\$ 30,000	\$ 57,641	\$ 57,641	\$ -	\$ 57,641	\$ -
Total Revenues	30,000	57,641	57,641	-	57,641	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	20,250	23,094	23,094	-	23,094	-
Fringe Benefits	13,527	14,349	14,349	-	14,349	-
Total Expenditures	33,777	37,443	37,443	-	37,443	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,777)	20,198	20,198	-	20,198	-
Other Financing (Uses)						
Advances Out	-	(33,000)	(33,000)	-	(33,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(3,777)	(12,802)	(12,802)	<u>\$ -</u>	<u>\$ (12,802)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	12,812	12,812	12,812			
Fund Balance at End of Year	<u>\$ 9,035</u>	<u>\$ 10</u>	<u>\$ 10</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Services
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 479,376	\$ 434,244	\$ 434,244	\$ -	\$ 434,244	\$ -
Intergovernmental Revenue	-	61,613	61,613	-	61,613	-
Miscellaneous Revenue	-	45	45	-	45	-
Total Revenues	479,376	495,902	495,902	-	495,902	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	250,000	250,000	147,153	-	147,153	102,847
Fringe Benefits	138,621	138,621	37,802	-	37,802	100,819
Material and Supplies	5,000	4,800	-	-	-	4,800
Equipment	5,000	1,800	-	-	-	1,800
Contractual Services	2,000	2,000	-	-	-	2,000
Other	29,379	32,779	11,817	-	11,817	20,962
Total Expenditures	430,000	430,000	196,772	-	196,772	233,228
Excess of Revenues						
Over Expenditures	49,376	65,902	299,130	<u>\$ -</u>	<u>\$ 299,130</u>	<u>\$ 233,228</u>
Fund Balance at Beginning of Year	365,522	365,522	365,522			
Fund Balance at End of Year	\$ 414,898	\$ 431,424	\$ 664,652			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Mental Health Court
For the Year Ended December 31, 2015

	<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 Revenue	\$ -	\$ 42,026	\$ 42,026	\$ -	\$ 42,026	\$ -
Total Revenues	<u>-</u>	<u>42,026</u>	<u>42,026</u>	<u>-</u>	<u>42,026</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	-	29,515	28,540	-	28,540	975
Fringe Benefits	-	10,309	9,337	-	9,337	972
Total Expenditures	<u>-</u>	<u>39,824</u>	<u>37,877</u>	<u>-</u>	<u>37,877</u>	<u>1,947</u>
Excess of Revenues Over Expenditures	-	2,202	4,149	<u>\$ -</u>	<u>\$ 4,149</u>	<u>\$ 1,947</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 2,202</u>	<u>\$ 4,149</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCCCW Assessment Grant
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 64,875	\$ 64,875	\$ -	\$ 64,875	\$ -
Total Revenues	-	64,875	64,875	-	64,875	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	-	1,229	1,229	-	1,229	-
Equipment	-	1,650	1,650	-	1,650	-
Contractual Services	-	46,338	46,338	-	46,338	-
Capital Outlay	-	15,631	15,631	-	15,631	-
Total Expenditures	-	64,848	64,848	-	64,848	-
Excess of Revenues Over Expenditures	-	27	27	-	27	-
Other Financing Sources						
Advances In	-	30,000	30,000	-	30,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	-	30,027	30,027	<u>\$ -</u>	<u>\$ 30,027</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 30,027</u>	<u>\$ 30,027</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff Continuing Professional Training
For the Year Ended December 31, 2015

	<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 Revenue	\$ -	\$ 6,800	\$ 6,800	\$ -	\$ 6,800	\$ -
Miscellaneous Revenue	-	88	88	-	88	-
Total Revenues	-	6,888	6,888	-	6,888	-
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	-	6,888	6,888	-	6,888	-
Total Expenditures	-	6,888	6,888	-	6,888	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Certificate of Title
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,600,000	\$ 1,912,557	\$ 1,912,557	\$ -	\$ 1,912,557	\$ -
Miscellaneous Revenue	-	114	114	-	114	-
Total Revenues	1,600,000	1,912,671	1,912,671	-	1,912,671	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	851,000	870,884	856,454	-	856,454	14,430
Fringe Benefits	511,191	488,807	451,537	-	451,537	37,270
Material and Supplies	26,500	41,087	33,026	-	33,026	8,061
Equipment	7,500	24,000	15,593	-	15,593	8,407
Contractual Services	140,000	112,813	105,076	-	105,076	7,737
Capital Outlay	1,000	-	-	-	-	-
Fees	-	13,400	9,752	-	9,752	3,648
Other	45,600	31,800	23,957	-	23,957	7,843
Total Expenditures	1,582,791	1,582,791	1,495,395	-	1,495,395	87,396
Excess of Revenues Over Expenditures	17,209	329,880	417,276	-	417,276	87,396
Other Financing (Uses)						
Operating Transfers Out	-	(300,000)	(300,000)	-	(300,000)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	17,209	29,880	117,276	<u>\$ -</u>	<u>\$ 117,276</u>	<u>\$ 87,396</u>
Fund Balance at Beginning of Year	579,534	579,534	579,534			
Fund Balance at End of Year	\$ 596,743	\$ 609,414	\$ 696,810			

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, 2015

	<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	\$ 140,000	\$ 130,275	\$ 131,430	\$ -	\$ 131,430	\$ 1,155
Miscellaneous Revenue	-	60	60	-	60	-
Total Revenues	140,000	130,335	131,490	-	131,490	1,155
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Material and Supplies	10,000	4,000	2,145	-	2,145	1,855
Equipment	50,000	29,292	22,024	-	22,024	7,268
Contractual Services	70,000	99,708	75,633	-	75,633	24,075
Other	10,000	10,000	5,073	-	5,073	4,927
Total Expenditures	140,000	143,000	104,875	-	104,875	38,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(12,665)	26,615	<u>\$ -</u>	<u>\$ 26,615</u>	<u>\$ 39,280</u>
Fund Balance at Beginning of Year	110,198	110,198	110,198			
Fund Balance at End of Year	\$ 110,198	\$ 97,533	\$ 136,813			

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, 2015

	<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	\$ 1,199,261	\$ 1,086,341	\$ 1,086,341	\$ -	\$ 1,086,341	\$ -
Special Assessments	520,000	531,894	532,196	-	532,196	302
Intergovernmental Revenue	166,000	562,119	562,119	-	562,119	-
Miscellaneous Revenue	320,000	182,092	182,092	-	182,092	-
Total Revenues	2,205,261	2,362,446	2,362,748	-	2,362,748	302
Expenditures						
General Obligation Bonds Principal Retirement	1,190,000	1,415,000	1,415,000	-	1,415,000	-
General Obligation Bonds Interest	605,587	661,742	660,741	-	660,741	1,001
Special Assessment Bonds Principal Retirement	290,000	320,000	310,000	-	310,000	10,000
Special Assessment Bonds Interest	58,663	87,326	70,877	-	70,877	16,449
Manuscript Debt Principal Retirement	190,000	225,000	225,000	-	225,000	-
Manuscript Debt Interest	196,800	253,928	253,928	-	253,928	-
Note Interest	-	20,000	20,000	-	20,000	-
Debt Issuance Costs	-	75,755	75,755	-	75,755	-
Other	35,400	34,497	30,479	-	30,479	4,018
Total Expenditures	2,566,450	3,093,248	3,061,780	-	3,061,780	31,468
(Deficiency) of Revenues (Under) Expenditures	(361,189)	(730,802)	(699,032)	-	(699,032)	31,770
Other Financing Sources (Uses)						
Operating Transfers In	300,000	694,060	694,060	-	694,060	-
Operating Transfers Out	-	(150,000)	(150,000)	-	(150,000)	-
Payments to Refunded Bond Escrow Agent	-	(2,111,463)	(2,111,463)	-	(2,111,463)	-
Proceeds of Refunding Bonds	-	2,105,000	2,105,000	-	2,105,000	-
Premium on Debt Issuance	-	83,655	83,655	-	83,655	-
Note Proceeds	-	20,000	20,000	-	20,000	-
Total Other Financing Sources (Uses)	300,000	641,252	641,252	-	641,252	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(61,189)	(89,550)	(57,780)	\$ -	\$ (57,780)	\$ 31,770
Fund Balance at Beginning of Year	1,241,262	1,241,262	1,241,262			
Fund Balance at End of Year	\$ 1,180,073	\$ 1,151,712	\$ 1,183,482			

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, 2015

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Material and Supplies	2,710	2,710	1,770	1,710	3,480	(770)
Equipment	1,000	890	-	-	-	890
Contractual Services	9,969	19,979	19,563	5,969	25,532	(5,553)
Capital Outlay	5,100	5,100	5,100	5,100	10,200	(5,100)
Total Expenditures	<u>18,779</u>	<u>28,679</u>	<u>26,433</u>	<u>12,779</u>	<u>39,212</u>	<u>(10,533)</u>
(Deficiency) of Revenues						
(Under) Expenditures	(18,779)	(28,679)	(26,433)	<u>\$ (12,779)</u>	<u>\$ (39,212)</u>	<u>\$ (10,533)</u>
Fund Balance at Beginning of Year	<u>35,616</u>	<u>35,616</u>	<u>35,616</u>			
Fund Balance at End of Year	<u>\$ 16,837</u>	<u>\$ 6,937</u>	<u>\$ 9,183</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, 2015

	<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 Revenue	\$ 2,204,550	\$ 4,823,737	\$ 4,823,737	\$ -	\$ 4,823,737	\$ -
Miscellaneous Revenue	-	24,964	24,964	-	24,964	-
Total Revenues	<u>2,204,550</u>	<u>4,848,701</u>	<u>4,848,701</u>	<u>-</u>	<u>4,848,701</u>	<u>-</u>
Expenditures						
Capital Outlay:						
Courthouse	-	219,500	26,040	193,460	219,500	-
Veterans Building	-	465,300	375,000	12,300	387,300	78,000
Justice Center	30,672	30,672	-	30,672	30,672	-
Transportation Hub	5,428	402,327	402,327	-	402,327	-
911 System	966,340	1,498,087	1,079,553	205,016	1,284,569	213,518
Energy Conservation Project	19,000	19,596	19,596	-	19,596	-
Capital Improvements	318,451	1,065,681	712,636	109,090	821,726	243,955
Issue II	900,000	948,181	948,181	-	948,181	-
ODOT Federal Awards	1,304,550	3,509,760	3,509,760	-	3,509,760	-
Highway Planning/Construction	106,373	174,671	83,057	4,614	87,671	87,000
Note Retirement	-	2,215,000	2,215,000	-	2,215,000	-
Total Expenditures	<u>3,650,814</u>	<u>10,548,775</u>	<u>9,371,150</u>	<u>555,152</u>	<u>9,926,302</u>	<u>622,473</u>
(Deficiency) of Revenues (Under) Expenditures	(1,446,264)	(5,700,074)	(4,522,449)	(555,152)	(5,077,601)	622,473
Other Financing Sources (Uses)						
Advances In	-	375,000	375,000	-	375,000	-
Advances Out	-	(375,000)	(375,000)	-	(375,000)	-
Note Proceeds	-	3,210,000	3,210,000	-	3,210,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,210,000</u>	<u>3,210,000</u>	<u>-</u>	<u>3,210,000</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(1,446,264)	(2,490,074)	(1,312,449)	<u>\$ (555,152)</u>	<u>\$ (1,867,601)</u>	<u>\$ 622,473</u>
Fund Balance at Beginning of Year	4,286,838	4,286,838	4,286,838			
Fund Balance at End of Year	<u>\$ 2,840,574</u>	<u>\$ 1,796,764</u>	<u>\$ 2,974,389</u>			

Proprietary Funds

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

Enterprise Funds

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

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

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

Internal Service Funds

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

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

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2015

	Internal Service	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 18,045,178	\$ 5,421,066	\$ 23,466,244
Receivables, Net of Allowance	377,916	1,105,771	1,483,687
Total Current Assets	18,423,094	6,526,837	24,949,931
Total Assets	\$ 18,423,094	\$ 6,526,837	\$ 24,949,931
LIABILITIES			
Current Liabilities:			
Payables	\$ 3,400,986	\$ 2,585	\$ 3,403,571
Due to Other Funds	11,265	2,832	14,097
Total Current Liabilities	3,412,251	5,417	3,417,668
Total Liabilities	3,412,251	5,417	3,417,668
NET POSITION			
Unrestricted	15,010,843	6,521,420	21,532,263
Total Net Position	15,010,843	6,521,420	21,532,263
Total Liabilities and Net Position	\$ 18,423,094	\$ 6,526,837	\$ 24,949,931

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 32,810,764	\$ 1,178,697	\$ 33,989,461
Other	<u>450,000</u>	<u>12,260</u>	<u>462,260</u>
Total Operating Revenues	<u>33,260,764</u>	<u>1,190,957</u>	<u>34,451,721</u>
Operating Expenses:			
Contract Services	1,159,520	42,625	1,202,145
Personal Services	52,889	48,191	101,080
Fringe Benefits	33,831	17,776	51,607
Claims Expense	28,237,684	256,120	28,493,804
Supplies and Materials	3,609	-	3,609
Other Expense	<u>28,769</u>	<u>-</u>	<u>28,769</u>
Total Operating Expenses	<u>29,516,302</u>	<u>364,712</u>	<u>29,881,014</u>
Operating Income	<u>3,744,462</u>	<u>826,245</u>	<u>4,570,707</u>
Change in Net Position	3,744,462	826,245	4,570,707
Net Position at Beginning of Year	<u>11,266,381</u>	<u>5,695,175</u>	<u>16,961,556</u>
Net Position at End of Year	<u>\$ 15,010,843</u>	<u>\$ 6,521,420</u>	<u>\$ 21,532,263</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 32,854,284	\$ 1,172,257	\$ 34,026,541
Cash Paid to Suppliers	(1,339,373)	(42,625)	(1,381,998)
Cash Paid for Claims	(27,946,103)	(256,120)	(28,202,223)
Cash Paid to Employees	(82,570)	(64,723)	(147,293)
Other Receipts	450,000	12,260	462,260
Net Cash Provided by Operating Activities	<u>3,936,238</u>	<u>821,049</u>	<u>4,757,287</u>
Net Increase in Cash	3,936,238	821,049	4,757,287
Cash and Cash Equivalents, January 1, 2015	<u>14,108,940</u>	<u>4,600,017</u>	<u>18,708,957</u>
Cash and Cash Equivalents, December 31, 2015	<u>\$ 18,045,178</u>	<u>\$ 5,421,066</u>	<u>\$ 23,466,244</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income	\$ 3,744,462	\$ 826,245	\$ 4,570,707
(Increase) Decrease in Operating Assets:			
Accounts Receivable	43,520	-	43,520
Intergovernmental Receivable	-	(6,440)	(6,440)
Increase in Operating Liabilities:			
Payables	144,353	225	144,578
Due to Other Funds	3,903	1,019	4,922
Total Adjustments	<u>191,776</u>	<u>(5,196)</u>	<u>186,580</u>
Net Cash Provided by Operating Activities	<u>\$ 3,936,238</u>	<u>\$ 821,049</u>	<u>\$ 4,757,287</u>

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, 2015

	<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	\$ 2,223,200	\$ 2,195,938	\$ 2,197,335	\$ -	\$ 2,197,335	\$ 1,397
Total Revenues	2,223,200	2,195,938	2,197,335	-	2,197,335	1,397
Expenses						
Current:						
Personal Services	270,000	270,000	243,865	-	243,865	26,135
Fringe Benefits	115,215	115,715	107,664	-	107,664	8,051
Material and Supplies	104,872	229,939	175,891	9,845	185,736	44,203
Contractual Services	1,366,049	1,836,047	1,220,111	571,812	1,791,923	44,124
Capital Outlay	-	2,258,732	2,142,570	116,162	2,258,732	-
OWDA Loan Principal Retirement	60,000	74,666	52,817	-	52,817	21,849
OWDA Loan Interest	30,000	40,334	25,585	-	25,585	14,749
OPWC Loan Principal Retirement	10,000	9,400	9,222	-	9,222	178
General Obligation Bonds Principal Retirement	300,000	300,000	300,000	-	300,000	-
General Obligation Bonds Interest	178,000	203,600	200,833	-	200,833	2,767
Note Retirement	-	2,400,000	2,400,000	-	2,400,000	-
Interest and Fiscal Charges	-	187,083	187,083	-	187,083	-
Other	173,285	130,577	103,828	8,236	112,064	18,513
Total Expenses	2,607,421	8,056,093	7,169,469	706,055	7,875,524	180,569
(Deficiency) of Revenues						
(Under) Expenditures	(384,221)	(5,860,155)	(4,972,134)	(706,055)	(5,678,189)	181,966
Other Financing Sources (Uses)						
Operating Transfers In	-	150,000	150,000	-	150,000	-
Advances In	-	63,000	63,000	-	63,000	-
Advances Out	-	(263,000)	(263,000)	-	(263,000)	-
Payments to Refunded Bond Escrow Agent	-	(6,848,880)	(6,848,880)	-	(6,848,880)	-
Proceeds of Refunding Bonds	-	6,710,000	6,710,000	-	6,710,000	-
Premium on Debt Issuance	-	307,583	307,583	-	307,583	-
Note Proceeds	-	2,675,000	2,675,000	-	2,675,000	-
Total Other Financing Sources	-	2,793,703	2,793,703	-	2,793,703	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(384,221)	(3,066,452)	(2,178,431)	\$ (706,055)	\$ (2,884,486)	\$ 181,966
Fund Balance at Beginning of Year	4,470,649	4,470,649	4,470,649			
Fund Balance at End of Year	\$ 4,086,428	\$ 1,404,197	\$ 2,292,218			

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, 2015

	<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	\$ 202,600	\$ 1,454	\$ 1,454	\$ -	\$ 1,454	\$ -
Licenses, Permits and Fees	76,230	65,503	65,503	-	65,503	-
Intergovernmental Revenue	-	1,186,519	1,186,519	-	1,186,519	-
Miscellaneous Revenue	100	220,893	220,893	-	220,893	-
Total Revenues	<u>278,930</u>	<u>1,474,369</u>	<u>1,474,369</u>	<u>-</u>	<u>1,474,369</u>	<u>-</u>
Expenses						
Current:						
Material and Supplies	95,068	37,640	34,026	3,600	37,626	14
Contractual Services	335,323	362,795	315,511	-	315,511	47,284
Capital Outlay	19,191	1,221,453	1,221,453	-	1,221,453	-
Other	7,000	8,500	5,260	-	5,260	3,240
Total Expenses	<u>456,582</u>	<u>1,630,388</u>	<u>1,576,250</u>	<u>3,600</u>	<u>1,579,850</u>	<u>50,538</u>
(Deficiency) of Revenues (Under) Expenses	(177,652)	(156,019)	(101,881)	(3,600)	(105,481)	50,538
Other Financing Sources						
Operating Transfers In	50,000	50,000	50,000	-	50,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses	(127,652)	(106,019)	(51,881)	<u>\$ (3,600)</u>	<u>\$ (55,481)</u>	<u>\$ 50,538</u>
Fund Balance at Beginning of Year	242,066	242,066	242,066			
Fund Balance at End of Year	<u>\$ 114,414</u>	<u>\$ 136,047</u>	<u>\$ 190,185</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, 2015

	<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	\$ 33,500	\$ 27,148	\$ 27,148	\$ -	\$ 27,148	\$ -
Licenses, Permits and Fees	171,200	107,691	107,691	-	107,691	-
Intergovernmental Revenue	970,044	765,450	765,450	-	765,450	-
Miscellaneous Revenue	3,000	46,528	46,528	-	46,528	-
Total Revenues	<u>1,177,744</u>	<u>946,817</u>	<u>946,817</u>	<u>-</u>	<u>946,817</u>	<u>-</u>
Expenses						
Current:						
Personal Services	48,640	48,640	48,034	-	48,034	606
Fringe Benefits	29,604	29,838	29,517	-	29,517	321
Material and Supplies	10,800	9,099	4,112	-	4,112	4,987
Contractual Services	1,117,574	953,878	897,372	16,910	914,282	39,596
Other	22,600	24,406	22,890	-	22,890	1,516
Total Expenses	<u>1,229,218</u>	<u>1,065,861</u>	<u>1,001,925</u>	<u>16,910</u>	<u>1,018,835</u>	<u>47,026</u>
(Deficiency) of Revenues (Under) Expenses	(51,474)	(119,044)	(55,108)	(16,910)	(72,018)	47,026
Other Financing Sources						
Operating Transfers In	50,000	50,000	50,000	-	50,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses	(1,474)	(69,044)	(5,108)	<u>\$ (16,910)</u>	<u>\$ (22,018)</u>	<u>\$ 47,026</u>
Fund Balance at Beginning of Year	76,009	76,009	76,009			
Fund Balance at End of Year	<u>\$ 74,535</u>	<u>\$ 6,965</u>	<u>\$ 70,901</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund - Internal Service
For the Year Ended December 31, 2015

	<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	\$ 26,000,000	\$ 32,854,284	\$ 32,854,284	\$ -	\$ 32,854,284	\$ -
Miscellaneous Revenue	1,500	450,000	450,000	-	450,000	-
Total Revenues	26,001,500	33,304,284	33,304,284	-	33,304,284	-
Expenses						
Current:						
Personal Services	54,000	54,000	52,642	-	52,642	1,358
Fringe Benefits	32,135	32,135	29,928	-	29,928	2,207
Supplies and Materials	17,500	17,500	3,609	-	3,609	13,891
Contractual Services	1,590,000	1,696,286	1,306,995	25,252	1,332,247	364,039
Claims	26,331,616	28,779,310	27,946,103	-	27,946,103	833,207
Other	20,000	48,769	28,769	-	28,769	20,000
Total Expenses	28,045,251	30,628,000	29,368,046	25,252	29,393,298	1,234,702
Excess (Deficiency) of Revenues Over (Under) Expenses	(2,043,751)	2,676,284	3,936,238	\$ (25,252)	\$ 3,910,986	\$ 1,234,702
Fund Balance at Beginning of Year	14,108,940	14,108,940	14,108,940			
Fund Balance at End of Year	\$ 12,065,189	\$ 16,785,224	\$ 18,045,178			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund - Workers' Compensation Reserve
For the Year Ended December 31, 2015

	<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	\$ 1,100,000	\$ 1,172,257	\$ 1,172,257	\$ -	\$ 1,172,257	\$ -
Miscellaneous Revenue	-	12,260	12,260	-	12,260	-
Total Revenues	1,100,000	1,184,517	1,184,517	-	1,184,517	-
Expenses						
Current:						
Personal Services	48,000	48,000	47,966	-	47,966	34
Fringe Benefits	21,010	21,310	16,757	-	16,757	4,553
Supplies and Materials	200	200	-	-	-	200
Contractual Services	136,200	129,700	42,625	38,950	81,575	48,125
Claims	425,000	431,348	256,120	-	256,120	175,228
Other	3,880	3,880	-	880	880	3,000
Total Expenses	634,290	634,438	363,468	39,830	403,298	231,140
Excess (Deficiency) of Revenues Over (Under) Expenses	465,710	550,079	821,049	<u>\$ (39,830)</u>	<u>\$ 781,219</u>	<u>\$ 231,140</u>
Fund Balance at Beginning of Year	4,600,017	4,600,017	4,600,017			
Fund Balance at End of Year	\$ 5,065,727	\$ 5,150,096	\$ 5,421,066			

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:

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

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 unused 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.

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

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

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2015

	<u>Children and Family 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	\$ 223,242	\$ 9,249,365	\$ 3,215,146	\$ 747	\$ 9,861,237	\$ 26,350
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	438,243,877	-	11,146,345	-	-
Special Assessments	-	35,200,545	-	-	-	-
Intergovernmental	-	21,832,719	-	-	-	-
Total Assets	\$ 223,242	\$ 504,526,506	\$ 3,215,146	\$ 11,147,092	\$ 9,861,237	\$ 26,350
Liabilities						
Local Government Taxes Payable	\$ -	\$ -	\$ -	\$ 11,147,092	\$ -	\$ -
Intergovernmental Payable	88,500	61,526,129	-	-	-	-
Undistributed Monies	-	443,000,377	3,215,146	-	-	-
Deposits Held in Custody for Others	134,742	-	-	-	9,861,237	26,350
Total Liabilities	\$ 223,242	\$ 504,526,506	\$ 3,215,146	\$ 11,147,092	\$ 9,861,237	\$ 26,350

<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>
\$ 347,838	\$ -	\$ -	\$ -	\$ -	\$ 258,304	\$ -	\$ -
-	6,926,951	145,897	43,378	223,746	131,333	207,365	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 347,838	\$ 6,926,951	\$ 145,897	\$ 43,378	\$ 223,746	\$ 389,637	\$ 207,365	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
347,838	6,926,951	145,897	43,378	223,746	389,637	207,365	-
-	-	-	-	-	-	-	-
\$ 347,838	\$ 6,926,951	\$ 145,897	\$ 43,378	\$ 223,746	\$ 389,637	\$ 207,365	\$ -

(continued)

Lorain County, Ohio
 Combining Statement of Net Position
Fiduciary Funds (continued)
 December 31, 2015

	Benefit America Flex Plan	U-Trust	Ohio Trust Fund	HB562	West Shore Commuter Rail	Solid Waste Consortium
Assets						
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 141,689	\$ 1,552,882	\$ 311,623	\$ 56,665	\$ 8,724	\$ 11,802
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Assets	\$ 141,689	\$ 1,552,882	\$ 311,623	\$ 56,665	\$ 8,724	\$ 11,802
Liabilities						
Local Government Taxes Payable	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-
Undistributed Monies	141,689	-	311,623	56,665	-	-
Deposits Held in Custody for Others	-	1,552,882	-	-	8,724	11,802
Total Liabilities	\$ 141,689	\$ 1,552,882	\$ 311,623	\$ 56,665	\$ 8,724	\$ 11,802

<u>Sex Offender Registration</u>		<u>Totals</u>	
\$	300	\$	25,265,914
	-		7,678,670
	-		449,390,222
	-		35,200,545
	-		21,832,719
\$	300	\$	539,368,070
\$	-	\$	11,147,092
	-		61,614,629
	300		454,000,589
	-		12,605,760
\$	300	\$	539,368,070

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
ALL AGENCY FUNDS				
CHILDREN AND FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 128,137	\$ 1,035,934	\$ 940,829	\$ 223,242
Total Assets	\$ 128,137	\$ 1,035,934	\$ 940,829	\$ 223,242
Liabilities				
Intergovernmental Payable	\$ 20,000	\$ 115,822	\$ 47,322	\$ 88,500
Deposits Held in Custody for Others	108,137	920,112	893,507	134,742
Total Liabilities	\$ 128,137	\$ 1,035,934	\$ 940,829	\$ 223,242
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,237,577	\$ 386,484,474	\$ 385,472,686	\$ 9,249,365
Receivables:				
Property and Other Taxes	416,573,747	438,243,877	416,573,747	438,243,877
Special Assessments	36,850,880	35,200,545	36,850,880	35,200,545
Intergovernmental	21,782,153	21,832,719	21,782,153	21,832,719
Total Assets	\$ 483,444,357	\$ 881,761,615	\$ 860,679,466	\$ 504,526,506
Liabilities				
Intergovernmental Payable	\$ 57,185,386	\$ 61,526,129	\$ 57,185,386	\$ 61,526,129
Undistributed Monies	426,258,971	434,762,800	418,021,394	443,000,377
Total Liabilities	\$ 483,444,357	\$ 496,288,929	\$ 475,206,780	\$ 504,526,506
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,221,651	\$ 6,700,211	\$ 6,706,716	\$ 3,215,146
Total Assets	\$ 3,221,651	\$ 6,700,211	\$ 6,706,716	\$ 3,215,146
Liabilities				
Undistributed Monies	\$ 3,221,651	\$ 6,700,211	\$ 6,706,716	\$ 3,215,146
Total Liabilities	\$ 3,221,651	\$ 6,700,211	\$ 6,706,716	\$ 3,215,146
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 624	\$ 414,335,652	\$ 414,335,529	\$ 747
Receivables:				
Property and Other Taxes	10,384,888	11,146,345	10,384,888	11,146,345
Total Assets	\$ 10,385,512	\$ 425,481,997	\$ 424,720,417	\$ 11,147,092
Liabilities				
Local Government Taxes Payable	\$ 10,385,512	\$ 11,147,092	\$ 10,385,512	\$ 11,147,092
Undistributed Monies	-	414,335,652	414,335,652	-
Total Liabilities	\$ 10,385,512	\$ 425,482,744	\$ 424,721,164	\$ 11,147,092
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,610,064	\$ 9,160,049	\$ 8,908,876	\$ 9,861,237
Total Assets	\$ 9,610,064	\$ 9,160,049	\$ 8,908,876	\$ 9,861,237
Liabilities				
Deposits Held in Custody for Others	\$ 9,610,064	\$ 9,160,049	\$ 8,908,876	\$ 9,861,237
Total Liabilities	\$ 9,610,064	\$ 9,160,049	\$ 8,908,876	\$ 9,861,237

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 46,373	\$ 114,166	\$ 134,189	\$ 26,350
Total Assets	\$ 46,373	\$ 114,166	\$ 134,189	\$ 26,350
Liabilities				
Deposits Held in Custody for Others	\$ 46,373	\$ 114,166	\$ 134,189	\$ 26,350
Total Liabilities	\$ 46,373	\$ 114,166	\$ 134,189	\$ 26,350
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 326,332	\$ 44,086,485	\$ 44,064,979	\$ 347,838
Total Assets	\$ 326,332	\$ 44,086,485	\$ 44,064,979	\$ 347,838
Liabilities				
Undistributed Monies	\$ 326,332	\$ 44,086,485	\$ 44,064,979	\$ 347,838
Total Liabilities	\$ 326,332	\$ 44,086,485	\$ 44,064,979	\$ 347,838
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,620,875	\$ 52,647,516	\$ 50,341,440	\$ 6,926,951
Total Assets	\$ 4,620,875	\$ 52,647,516	\$ 50,341,440	\$ 6,926,951
Liabilities				
Undistributed Monies	\$ 4,620,875	\$ 52,647,516	\$ 50,341,440	\$ 6,926,951
Total Liabilities	\$ 4,620,875	\$ 52,647,516	\$ 50,341,440	\$ 6,926,951
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 100,922	\$ 4,515,455	\$ 4,470,480	\$ 145,897
Total Assets	\$ 100,922	\$ 4,515,455	\$ 4,470,480	\$ 145,897
Liabilities				
Deposits Held in Custody for Others	\$ 100,922	\$ 4,515,455	\$ 4,470,480	\$ 145,897
Total Liabilities	\$ 100,922	\$ 4,515,455	\$ 4,470,480	\$ 145,897
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 21,605	\$ 2,245,694	\$ 2,223,921	\$ 43,378
Total Assets	\$ 21,605	\$ 2,245,694	\$ 2,223,921	\$ 43,378
Liabilities				
Deposits Held in Custody for Others	\$ 21,605	\$ 2,245,694	\$ 2,223,921	\$ 43,378
Total Liabilities	\$ 21,605	\$ 2,245,694	\$ 2,223,921	\$ 43,378

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2015

	<u>Balance 1/1/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 202,274	\$ 89,864	\$ 68,392	\$ 223,746
Total Assets	\$ 202,274	\$ 89,864	\$ 68,392	\$ 223,746
Liabilities				
Deposits Held in Custody for Others	\$ 202,274	\$ 89,864	\$ 68,392	\$ 223,746
Total Liabilities	\$ 202,274	\$ 89,864	\$ 68,392	\$ 223,746
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 272,888	\$ 2,171,520	\$ 2,186,104	\$ 258,304
Cash and Cash Equivalents in Segregated Accounts	111,531	194,642	174,840	131,333
Total Assets	\$ 384,419	\$ 2,366,162	\$ 2,360,944	\$ 389,637
Liabilities				
Deposits Held in Custody for Others	\$ 384,419	\$ 2,366,162	\$ 2,360,944	\$ 389,637
Total Liabilities	\$ 384,419	\$ 2,366,162	\$ 2,360,944	\$ 389,637
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 166,888	\$ 840,594	\$ 800,117	\$ 207,365
Total Assets	\$ 166,888	\$ 840,594	\$ 800,117	\$ 207,365
Liabilities				
Deposits Held in Custody for Others	\$ 166,888	\$ 840,594	\$ 800,117	\$ 207,365
Total Liabilities	\$ 166,888	\$ 840,594	\$ 800,117	\$ 207,365
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 11,748	\$ 29,119	\$ 40,867	\$ -
Total Assets	\$ 11,748	\$ 29,119	\$ 40,867	\$ -
Liabilities				
Deposits Held in Custody for Others	\$ 11,748	\$ 29,119	\$ 40,867	\$ -
Total Liabilities	\$ 11,748	\$ 29,119	\$ 40,867	\$ -
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 127,867	\$ 13,822	\$ -	\$ 141,689
Total Assets	\$ 127,867	\$ 13,822	\$ -	\$ 141,689
Liabilities				
Undistributed Monies	\$ 127,867	\$ 13,822	\$ -	\$ 141,689
Total Liabilities	\$ 127,867	\$ 13,822	\$ -	\$ 141,689

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 2,165,946	\$ 533,146	\$ 1,146,210	\$ 1,552,882
Total Assets	\$ 2,165,946	\$ 533,146	\$ 1,146,210	\$ 1,552,882
Liabilities				
Deposits Held in Custody for Others	\$ 2,165,946	\$ 533,146	\$ 1,146,210	\$ 1,552,882
Total Liabilities	\$ 2,165,946	\$ 533,146	\$ 1,146,210	\$ 1,552,882
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 308,320	\$ 1,168,214	\$ 1,164,911	\$ 311,623
Total Assets	\$ 308,320	\$ 1,168,214	\$ 1,164,911	\$ 311,623
Liabilities				
Undistributed Monies	\$ 308,320	\$ 1,168,214	\$ 1,164,911	\$ 311,623
Total Liabilities	\$ 308,320	\$ 1,168,214	\$ 1,164,911	\$ 311,623
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 50,413	\$ 6,252	\$ -	\$ 56,665
Total Assets	\$ 50,413	\$ 6,252	\$ -	\$ 56,665
Liabilities				
Undistributed Monies	\$ 50,413	\$ 6,252	\$ -	\$ 56,665
Total Liabilities	\$ 50,413	\$ 6,252	\$ -	\$ 56,665
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,724	\$ -	\$ -	\$ 8,724
Total Assets	\$ 8,724	\$ -	\$ -	\$ 8,724
Liabilities				
Deposits Held in Custody for Others	\$ 8,724	\$ -	\$ -	\$ 8,724
Total Liabilities	\$ 8,724	\$ -	\$ -	\$ 8,724
SOLID WASTE CONSORTIUM				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 552	\$ 80,289	\$ 69,039	\$ 11,802
Total Assets	\$ 552	\$ 80,289	\$ 69,039	\$ 11,802
Liabilities				
Deposits Held in Custody for Others	\$ 552	\$ 80,289	\$ 69,039	\$ 11,802
Total Liabilities	\$ 552	\$ 80,289	\$ 69,039	\$ 11,802
SEX OFFENDER REGISTRATION				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 1,400	\$ 1,100	\$ 300
Total Assets	\$ -	\$ 1,400	\$ 1,100	\$ 300
Liabilities				
Undistributed Monies	\$ -	\$ 1,400	\$ 1,100	\$ 300
Total Liabilities	\$ -	\$ 1,400	\$ 1,100	\$ 300

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2015

	<u>Balance 1/1/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash,				
Cash Equivalents and Investments	\$ 24,505,468	\$ 865,891,614	\$ 865,131,168	\$ 25,265,914
Cash and Cash Equivalents in				
Segregated Accounts	5,235,843	60,562,884	58,120,057	7,678,670
Receivables:				
Property and Other Taxes	426,958,635	449,390,222	426,958,635	449,390,222
Special Assessments	36,850,880	35,200,545	36,850,880	35,200,545
Intergovernmental	21,782,153	21,832,719	21,782,153	21,832,719
Total Assets	<u>\$ 515,332,979</u>	<u>\$ 1,432,877,984</u>	<u>\$ 1,408,842,893</u>	<u>\$ 539,368,070</u>
Liabilities				
Local Government Taxes Payable	\$ 10,385,512	\$ 11,147,092	\$ 10,385,512	\$ 11,147,092
Intergovernmental Payable	57,205,386	61,641,951	57,232,708	61,614,629
Undistributed Monies	434,914,429	953,722,352	934,636,192	454,000,589
Deposits Held in Custody for Others	12,827,652	20,894,650	21,116,542	12,605,760
Total Liabilities	<u>\$ 515,332,979</u>	<u>\$ 1,047,406,045</u>	<u>\$ 1,023,370,954</u>	<u>\$ 539,368,070</u>



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 factor 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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:										
Net Investment in Capital Assets	\$ 107,329,005	\$ 107,113,398	\$ 109,793,906	\$ 110,847,774	\$ 109,806,034	\$ 108,122,863	\$ 102,255,536	\$ 108,672,349	\$ 113,941,696	\$ 111,092,934
Restricted for:										
Judicial Programs and Services	-	-	-	-	-	-	2,988,625	2,135,239	2,289,205	2,800,526
Public Safety Programs and Services	-	-	-	-	-	-	13,323,550	11,970,108	12,001,990	12,756,289
Health Programs and Services	-	-	-	-	-	-	43,188,571	46,417,771	47,009,786	48,234,360
Human Service Programs and Services	-	-	-	-	-	-	24,833,036	29,428,680	27,204,719	38,560,908
Community and Economic Development and Assistance	-	-	-	-	-	-	4,600,020	2,127,050	2,755,617	3,089,684
Real Estate Assessment	-	-	-	-	-	-	5,892,144	6,091,617	4,765,767	5,414,561
Highways, Streets, Roads and Bridges	2,324,739	3,151,231	2,062,321	1,242,279	2,724,707	2,174,143	2,578,514	2,091,558	2,153,979	1,529,020
Justice Center	5,785,246	5,751,022	1,582,190	277,762	277,762	12,075	-	-	-	-
Sewer Projects	4,760,829	970,547	910,092	667,886	12,075	12,075	-	-	-	-
Capital Projects	361,381	1,299,508	1,731,584	1,747,699	1,086,800	500,448	3,666,232	2,420,331	2,210,523	3,194,916
Debt Service	-	-	-	-	-	-	2,731,132	3,196,033	2,767,438	2,835,919
Other Purposes	86,513,012	84,008,781	79,121,950	93,187,947	98,159,387	93,729,369	827,111	712,739	677,835	756,826
Unrestricted (Deficit)	81,832,412	39,771,230	35,927,018	20,636,108	22,249,570	30,662,693	29,504,947	27,878,992	(46,643,448)	(39,085,563)
Total Governmental Activities Net Position	\$ 288,906,624	\$ 242,065,717	\$ 231,129,061	\$ 228,607,455	\$ 234,316,335	\$ 235,479,353	\$ 236,389,418	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380
Business-type Activities:										
Net Investment in Capital Assets	\$ 24,734,120	\$ 23,111,908	\$ 22,698,475	\$ 21,465,218	\$ 21,162,617	\$ 21,375,038	\$ 22,627,900	\$ 21,096,593	\$ 18,019,401	\$ 21,333,317
Unrestricted (Deficit)	(111,006)	334,381	(162,598)	892,526	544,431	4,763,708	5,072,615	4,989,694	8,038,963	5,267,618
Total Business-type Activities Net Position	\$ 24,623,114	\$ 23,446,289	\$ 22,535,877	\$ 22,357,744	\$ 21,707,048	\$ 26,138,746	\$ 27,700,515	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935
Primary Government:										
Net Investment in Capital Assets	\$ 132,063,125	\$ 130,225,306	\$ 132,492,381	\$ 132,312,992	\$ 130,968,651	\$ 129,497,901	\$ 124,883,436	\$ 129,768,942	\$ 131,961,097	\$ 132,426,251
Restricted	99,745,207	95,181,089	85,408,137	97,123,573	102,260,731	96,693,797	104,628,935	106,591,126	103,836,859	119,173,009
Unrestricted (Deficit)	81,721,406	40,105,611	35,764,420	21,528,634	22,794,001	35,426,401	34,577,562	32,868,686	(38,604,485)	(33,817,945)
Total Primary Government Net Position	\$ 313,529,738	\$ 265,512,006	\$ 253,664,938	\$ 250,965,199	\$ 256,023,383	\$ 261,618,099	\$ 264,089,933	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315

Source: Lorain County Financial Statements

Note: Due to the implementation of GASB 68 in fiscal year 2015, fiscal year 2014 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 34,836,782	\$ 32,607,909	\$ 34,416,356	\$ 32,640,759	\$ 35,430,144	\$ 31,020,810	\$ 31,765,473	\$ 35,850,899	\$ 33,029,716	\$ 31,002,765
Judicial	19,090,889	19,100,280	20,697,509	19,493,086	18,903,502	19,784,105	20,293,911	19,746,040	21,268,984	20,410,622
Public Safety	24,600,215	25,598,906	26,800,174	25,190,123	28,122,593	28,659,625	25,379,907	26,526,403	27,068,208	26,955,407
Public Works	14,665,502	13,425,334	13,425,334	12,397,530	18,286,540	14,726,041	16,268,488	13,913,550	15,679,967	13,682,460
Health	45,274,813	51,756,209	49,969,745	47,662,564	44,923,883	47,985,113	38,297,554	30,665,425	26,278,715	25,028,420
Human Services	86,585,102	92,729,433	90,381,231	90,512,196	75,143,365	64,476,511	65,801,886	64,550,241	70,637,794	69,925,747
Economic Development & Assistance	840,819	657,234	532,681	408,312	1,323,316	446,951	2,551,169	1,495,348	1,754,430	1,311,000
Interest on Long-term Debt	1,844,700	2,227,319	1,995,060	1,588,641	1,834,661	1,366,773	1,536,567	1,210,815	1,242,572	921,083
<i>Total Governmental Activities Expenses</i>	<i>227,738,822</i>	<i>238,678,136</i>	<i>238,218,090</i>	<i>229,893,211</i>	<i>223,968,004</i>	<i>208,465,929</i>	<i>201,894,955</i>	<i>193,958,721</i>	<i>196,960,386</i>	<i>189,237,504</i>
Business-type Activities:										
Sewer System	1,186,848	1,328,274	1,591,652	1,518,223	1,968,901	1,273,644	1,728,987	1,948,519	2,377,196	2,331,787
Lorain County Regional Airport	-	1,099,007	659,923	665,371	626,738	708,591	657,095	625,938	642,260	606,281
Lorain County Transit	4,643,475	3,740,587	4,599,558	4,580,749	1,682,738	1,369,986	2,123,399	1,441,738	1,386,409	1,274,368
<i>Total Business-type Activities Expenses</i>	<i>5,830,323</i>	<i>6,167,868</i>	<i>6,851,133</i>	<i>6,764,343</i>	<i>4,278,377</i>	<i>3,352,221</i>	<i>4,509,481</i>	<i>4,016,195</i>	<i>4,405,865</i>	<i>4,212,436</i>
<i>Total Primary Government Expenses</i>	<i>\$ 233,569,145</i>	<i>\$ 244,846,004</i>	<i>\$ 245,069,223</i>	<i>\$ 236,657,554</i>	<i>\$ 228,246,381</i>	<i>\$ 211,818,150</i>	<i>\$ 206,404,436</i>	<i>\$ 197,974,916</i>	<i>\$ 201,366,251</i>	<i>\$ 193,449,940</i>
Program Revenues										
Governmental Activities:										
Charges for Services	\$ 22,832,857	\$ 23,113,011	\$ 20,626,581	\$ 20,645,348	\$ 21,572,885	\$ 23,140,990	\$ 23,701,217	\$ 21,679,847	\$ 20,968,382	\$ 20,921,629
General Government:										
Legislative and Executive	2,515,277	2,343,958	3,564,425	3,663,986	5,404,955	5,028,033	3,857,389	3,159,429	2,711,105	2,748,544
Judicial	3,319,117	3,371,250	2,856,328	2,444,325	2,566,968	2,524,356	2,523,568	2,336,931	1,907,824	1,983,553
Public Safety	1,047,803	761,832	572,190	451,711	508,071	385,515	362,811	344,532	317,419	379,158
Public Works	7,558,645	8,026,790	8,789,572	8,623,772	8,994,046	8,779,412	8,040,400	6,932,513	6,170,416	5,882,948
Health	3,752,850	3,545,265	2,328,786	2,465,634	2,311,507	2,066,439	2,193,516	2,387,342	2,684,331	2,924,711
Human Services	-	-	-	-	7,627	66,788	-	-	-	-
Economic Development & Assistance	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
General Government:										
Legislative and Executive	360,192	473,830	784,476	531,527	675,398	542,344	723,136	364,450	988,891	1,225,813
Judicial	1,415,841	3,784,450	-	131,162	211,430	803,831	2,056,464	1,442,432	923,681	483,393
Public Safety	2,284,867	1,637,775	2,191,905	2,781,916	2,776,072	2,849,409	4,048,968	1,959,830	2,376,611	2,396,201
Public Works	7,348,411	7,959,214	7,430,301	7,231,493	6,890,389	7,002,287	7,244,100	6,651,069	6,903,330	7,377,879
Health	23,522,843	24,673,184	25,841,710	24,649,905	23,270,169	23,742,462	15,714,840	11,452,775	9,031,640	8,053,581
Human Services	54,760,462	64,290,158	64,364,398	52,712,656	46,271,972	34,729,898	36,431,661	41,020,494	32,407,556	50,230,703
Economic Development & Assistance	342,975	317,353	-	480,625	2,947,306	2,641,781	1,636,472	383,591	1,916,408	2,635,372
Capital Grants and Contributions										
General Government:										
Legislative and Executive	3,401,796	1,877,241	284,540	3,987,323	10,421,442	6,083,767	6,623,743	11,825,616	6,760,634	4,891,159
Public Safety	-	-	382,000	-	-	-	-	-	-	449,500
Public Works	823,251	-	408,750	449,014	883,964	1,088,065	730,293	763,332	814,059	79,526
<i>Total Governmental Activities Program Revenues</i>	<i>135,287,187</i>	<i>146,175,311</i>	<i>140,425,962</i>	<i>131,250,397</i>	<i>135,714,201</i>	<i>121,475,377</i>	<i>115,888,578</i>	<i>112,704,183</i>	<i>96,882,287</i>	<i>112,663,670</i>

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>(continued)</i>										
Business-type Activities:										
Charges for Services										
Sewer System	1,238,699	1,036,430	1,245,593	852,252	2,333,165	4,922,570	2,124,426	1,464,071	1,995,974	2,522,684
Lorain County Regional Airport	-	83,852	138,664	124,904	197,095	204,564	216,845	68,679	70,412	68,394
Lorain County Transit	781,146	391,891	695,808	612,089	162,211	146,935	142,331	194,053	150,442	135,695
Operating Grants and Contributions										
Lorain County Regional Airport	-	639,737	100,511	4,502	-	-	-	-	-	-
Lorain County Transit	4,190,206	3,101,903	2,539,367	3,910,687	-	-	4,136,675	386,146	-	-
Capital Grants and Contributions										
Sewer System	-	-	-	-	-	64,653	36,384	44,326	97,449	-
Lorain County Regional Airport	-	-	-	-	-	109,464	782,583	-	176,400	1,006,275
Lorain County Transit	-	-	-	-	1,039,662	990,664	-	-	1,389,553	-
Total Business-type Activities Program Revenues	6,210,051	5,253,813	4,719,943	5,504,434	3,732,133	6,438,850	7,439,244	2,157,275	3,880,230	3,733,048
Total Primary Government Program Revenues	\$ 141,497,238	\$ 151,429,124	\$ 145,145,905	\$ 136,754,831	\$ 139,446,334	\$ 127,914,227	\$ 123,327,822	\$ 114,861,458	\$ 100,762,517	\$ 116,396,718
Net (Expense)/Revenue										
Governmental Activities	(92,451,635)	(92,502,825)	(97,792,128)	(98,642,814)	(88,253,803)	(86,990,552)	(86,006,377)	(81,254,538)	(100,078,099)	(76,573,834)
Business-type Activities	379,728	(914,055)	(2,131,190)	(1,259,909)	(546,244)	3,086,629	2,929,763	(1,858,920)	(525,635)	(479,388)
Total Primary Government Net (Expense)/Revenue	\$ (92,071,907)	\$ (93,416,880)	\$ (99,923,318)	\$ (99,902,723)	\$ (88,800,047)	\$ (83,903,923)	\$ (83,076,614)	\$ (83,113,458)	\$ (100,603,734)	\$ (77,053,222)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,188	\$ 48,263,626
Sales Tax	23,025,723	23,760,781	22,873,862	30,262,477	26,902,969	23,604,815	24,629,684	25,911,788	27,539,424	29,169,466
Intergovernmental Revenue	8,455,970	5,559,749	11,496,091	15,559,362	16,197,866	15,217,298	11,510,109	14,082,346	12,755,408	14,386,996
not Restricted to Specific Programs	7,813,776	9,084,327	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699	201,780	1,930,141	1,036,624
Investment Income	1,476,390	634,235	1,705,814	2,051,351	3,022,217	1,987,056	2,203,439	3,744,184	4,598,201	4,012,395
Other Income	-	-	(726,463)	(600,000)	900,000	(150,000)	(100,000)	(100,000)	(400,000)	(250,000)
Transfers	97,816,561	95,304,467	86,552,611	94,419,441	94,091,144	88,301,470	85,531,291	88,007,587	94,351,362	96,619,107
Total Governmental Activities	\$ 192,572,346	\$ 188,930,605	\$ 173,810,727	\$ 185,306,411	\$ 184,181,705	\$ 181,036,914	\$ 173,983,137	\$ 173,880,708	\$ 173,116,383	\$ 173,049,118
Business-type Activities:										
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	101,597
not Restricted to Specific Programs	14,957	10,855	24,360	481,776	795,548	10,165	64,560	144,692	325,786	670,362
Transfers/Capital Contribution	13,661,950	-	1,042,800	600,000	(900,000)	150,000	100,000	100,000	400,000	250,000
Total Business-type Activities	\$ 13,676,907	\$ 10,855	\$ 1,067,160	\$ 1,081,776	\$ (104,452)	\$ 160,165	\$ 164,560	\$ 244,692	\$ 725,786	\$ 1,021,959
Total Primary Government	\$ 111,493,468	\$ 95,315,322	\$ 87,619,771	\$ 95,501,217	\$ 93,986,692	\$ 88,461,635	\$ 85,695,851	\$ 88,252,719	\$ 95,077,148	\$ 97,641,066
Change in Net Position										
Governmental Activities	5,364,926	2,801,642	(11,239,517)	(4,223,373)	5,837,341	1,310,918	(475,086)	6,753,049	(5,726,737)	20,045,273
Business-type Activities	14,056,635	(903,200)	(1,064,030)	(178,133)	(650,696)	3,246,794	3,094,323	(1,614,228)	200,151	542,571
Total Primary Government Change in Net Position	\$ 19,421,561	\$ 1,898,442	\$ (12,303,547)	\$ (4,401,506)	\$ 5,186,645	\$ 4,557,712	\$ 2,619,237	\$ 5,138,821	\$ (5,526,586)	\$ 20,587,844

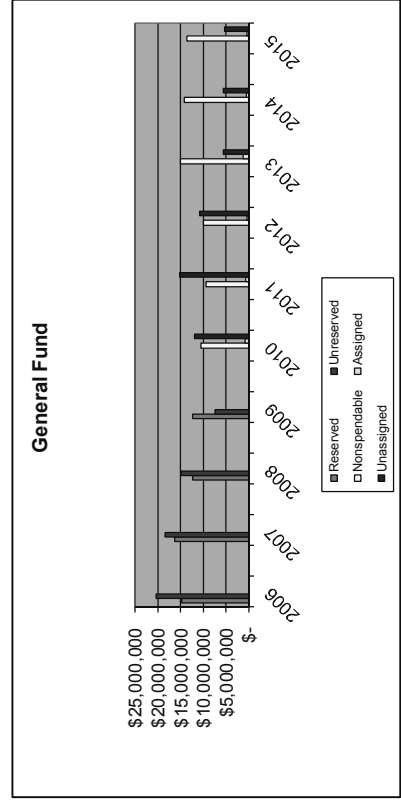
Source: Lorain County Financial Statements

Note: The County implemented GASB 68 in fiscal year 2015. Information is unavailable to restate prior year amounts.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	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	15,047,653	14,199,577	13,681,710
Assigned	-	-	-	-	844,676	634,441	483,766	1,198,153	611,743	414,491
Unassigned	-	-	-	-	11,920,289	15,180,966	10,873,354	5,588,051	5,604,980	5,290,935
Total General Fund	35,102,640	34,660,137	27,256,375	19,801,919	23,275,951	25,289,020	21,263,298	21,833,857	20,416,300	19,387,136
All Other Governmental Funds										
Reserved	17,745,081	10,560,211	5,534,114	8,439,557	-	-	-	-	-	-
Unreserved Reported in:										
Special Revenue Funds	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	(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	1,139,754	1,123,748	1,332,658
Restricted	-	-	-	-	97,305,861	92,044,343	89,236,037	89,996,284	93,138,692	99,983,819
Committed	-	-	-	-	3,424,629	2,689,115	2,905,972	1,814,945	917,079	314,341
Assigned	-	-	-	-	-	-	-	32,517	42,678	41,583
Unassigned (Deficit)	-	-	-	-	(14,919,946)	(15,122,484)	(9,464,709)	(11,214,986)	(14,206,223)	(15,546,884)
Total All Other Governmental Funds	76,915,155	76,088,594	71,879,007	81,937,150	87,656,082	81,223,907	84,256,144	81,768,514	81,015,974	86,125,517
Total Governmental Funds	\$ 112,017,795	\$ 110,748,731	\$ 99,135,382	\$ 101,739,069	\$ 110,932,033	\$ 106,512,927	\$ 105,519,442	\$ 103,602,371	\$ 101,432,274	\$ 105,512,653

Note: The County implemented GASB 54 in 2011.



Source: Lorain County Financial Statements

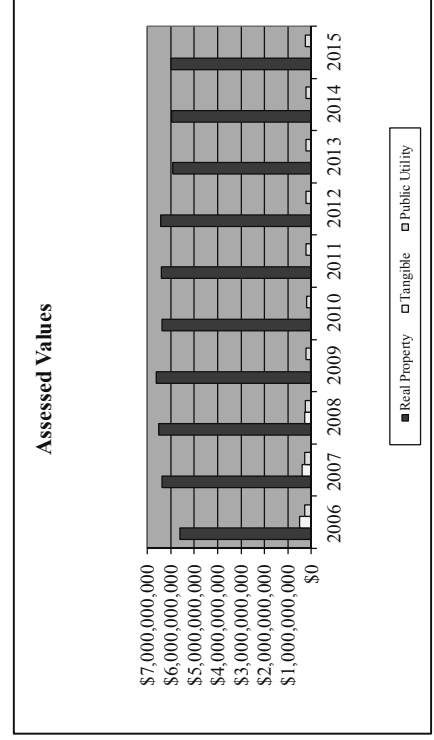
Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Property Taxes	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,108	\$ 48,263,626
Sales Tax	23,025,723	23,760,781	22,873,860	30,262,477	26,902,969	23,604,815	24,629,684	25,911,788	27,539,424	29,169,467
Charges for Services	14,398,417	15,487,613	17,376,725	18,315,674	17,232,553	17,621,682	17,532,175	16,629,886	17,731,776	16,933,115
Licenses, Permits and Fees	15,738,978	14,344,861	13,755,976	12,924,606	13,862,127	13,335,567	13,548,467	13,275,478	13,488,831	14,164,096
Fines and Forfeitures	2,978,753	2,767,674	2,479,521	2,093,486	1,941,391	1,870,842	1,918,198	1,818,141	1,550,870	1,703,590
Special Assessments	362,600	365,890	252,572	254,650	432,218	519,326	590,850	354,880	578,233	567,897
Intergovernmental Revenue	108,983,335	112,025,514	112,814,605	117,188,904	114,877,355	93,762,624	90,736,566	86,391,570	87,119,105	84,511,344
Interest Income	7,811,432	9,084,162	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699	201,780	1,930,141	1,290,551
Miscellaneous Revenue	3,375,995	3,639,655	2,250,832	3,190,392	3,514,214	3,388,053	3,229,156	5,466,796	6,337,200	5,299,537
Total Revenues	231,676,447	236,347,767	224,144,723	230,295,319	226,914,040	201,745,210	199,473,155	194,217,808	204,203,688	201,903,223
Expenditures										
Current:										
General Government:										
Legislative and Executive	33,905,413	32,025,352	33,187,329	28,567,485	25,291,962	27,887,835	29,676,996	28,784,310	31,709,484	31,010,051
Judicial	15,776,186	16,372,924	17,125,290	16,513,753	17,145,948	16,754,595	16,373,669	16,516,947	17,417,556	17,066,457
Public Safety	24,222,338	25,119,815	25,771,517	24,973,341	27,216,231	27,936,205	26,374,399	26,560,758	25,869,922	26,787,074
Public Works	8,986,186	9,196,145	9,544,712	8,163,969	8,910,676	8,100,822	7,994,006	9,053,633	9,062,234	8,915,585
Health	44,663,658	51,506,457	50,049,363	47,344,172	45,280,237	47,467,667	39,385,930	31,769,676	27,020,248	25,393,800
Human Services	88,039,482	94,367,372	91,688,022	92,131,181	78,283,520	66,813,385	68,765,829	70,196,844	76,019,019	77,213,537
Economic Development & Assistance	901,695	794,886	431,020	399,263	1,388,309	472,661	2,565,388	1,639,266	1,939,132	1,397,157
Intergovernmental	545,241	532,263	579,343	482,752	264,872	199,430	115,010	1,277	987	804
Debt Service:										
Principal Paid	1,565,698	1,930,736	2,087,678	2,152,722	2,261,639	2,317,088	2,444,396	1,530,000	1,721,621	1,827,566
Interest Paid	1,844,700	2,227,319	1,995,060	1,568,601	1,879,790	1,362,276	1,526,555	1,232,898	1,249,312	1,155,653
Capital Outlay	10,483,980	3,799,539	2,650,724	4,730,849	10,493,729	6,597,283	6,500,673	9,189,571	14,579,075	7,284,730
Total Expenditures	230,934,577	237,872,808	235,110,058	227,028,088	218,416,913	205,909,247	201,722,851	196,475,180	206,588,590	198,052,414
Excess of Revenues Over (Under) Expenditures	741,870	(1,525,041)	(10,965,335)	3,267,231	8,497,127	(4,164,037)	(2,249,696)	(2,257,372)	(2,384,902)	3,850,809
Other Financing Sources (Uses)										
Operating Transfers In	8,237,383	9,308,903	11,332,205	9,241,115	7,457,868	6,587,344	4,589,523	8,273,368	5,327,811	5,297,309
Operating Transfers Out	(8,237,383)	(9,308,903)	(12,058,668)	(9,841,115)	(6,557,868)	(6,737,344)	(4,689,523)	(8,373,368)	(5,727,811)	(5,547,309)
Insurance Recoveries	-	-	-	-	-	-	-	382,706	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	-	(13,418,286)	-	-	(2,344,416)	-	(2,111,463)
Proceeds of Issuance of Debt	4,220,000	-	-	3,693	13,730,000	-	-	2,385,000	200,000	2,273,166
Premium (Discount) on Debt Issuance	114,518	-	-	(81,519)	-	-	-	37,088	40,940	85,901
Accrued Interest on Refunding Bonds	2,344	-	-	-	-	-	-	-	-	-
Premium on Notes	-	36,748	-	-	-	-	-	-	-	-
Proceeds of Sale of Bonds	-	-	-	-	-	-	5,280,000	-	-	-
Total Other Financing Sources (Uses)	4,336,862	36,748	(726,463)	(596,307)	1,130,195	(150,000)	5,180,000	360,378	(159,060)	(2,396)
Net Change in Fund Balances	\$ 5,078,732	\$ (1,488,293)	\$ (11,691,798)	\$ 2,670,924	\$ 9,627,322	\$ (4,314,037)	\$ 2,930,304	\$ (1,896,994)	\$ (2,543,962)	\$ 3,848,413
Debt Service as a Percentage of Noncapital Expenditures	1.5%	1.8%	1.8%	1.7%	1.9%	1.8%	2.0%	1.5%	1.5%	1.6%

Source: Lorain County Financial Statements

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

Collection Year	Residential/Agricultural		Commercial/Industrial/PU		Real Property		Tangible Personal Property			Public Utility Personal Property			Total			Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
2006	4,583,818,100	1,018,010,190	16,005,223,686	2,045,788,763	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	2,037,221,416	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	2,713,766,244	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	19,822,130	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	13,045,070	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				
2013	4,794,261,510	1,123,303,280	16,907,327,971	-	-	-	240,232,040	272,990,955	6,157,796,830	17,180,318,926	35.84%	13.655				
2014	4,836,845,130	1,126,950,470	17,039,416,000	-	-	-	233,194,810	264,994,102	6,196,990,410	17,304,410,102	35.81%	14.482				
2015	4,884,546,600	1,112,528,710	17,134,500,886	-	-	-	249,075,480	283,040,318	6,246,150,790	17,417,541,204	35.86%	14.482				



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 owner occupancy credit, non-business credit and homestead exemptions, as applicable, before being billed.

Source: Office of the Auditor, Lorain County, Ohio

Details regarding the County's Assessed and Estimated Actual Value of Taxable Property can be found in the notes to the financial statements.

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

	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
COUNTY UNITS										
GENERAL FUND	1.30	1.30	1.275	1.275	1.25	1.25	1.25	1.40	1.40	1.40
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	3.487	3.487
TB Clinic	0.20	0.20	0.10	0.10	0.10	0.10	0.10	0.065	0.065	0.065
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.50	0.50
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Criminal Justice Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08
DEBT SERVICE FUND	0.30	0.30	0.325	0.325	0.35	0.35	0.35	0.20	0.20	0.20
AGENCY FUNDS										
Metropolitan Park	1.00	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Lorain Community College	3.00	3.00	3.00	3.00	3.00	3.30	3.30	3.30	3.90	3.90
Total County Rate	13.19	13.49	13.39	13.39	13.39	13.69	13.69	13.655	14.482	14.482

OVERLAPPING RATES BY TAXING DISTRICT

	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
TOWNSHIPS										
Amherst	5.90	5.90	6.53	6.53	6.53	6.53	6.30	6.30	6.30	6.30
Brighton	12.70	12.70	12.47	12.47	12.47	12.47	11.97	11.97	11.97	11.97
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	11.80	11.80	8.77	8.77	8.77	8.77	7.58	8.73	8.73	8.73
Carlisle	6.28	6.28	6.28	6.28	6.28	6.28	6.25	6.25	6.25	6.25
Columbia	7.74	7.74	7.74	7.74	7.74	8.04	8.04	8.04	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	7.78	7.78	7.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	7.33	7.33	7.58	6.20	6.20	6.20	5.01	6.16	6.16	7.60
Huntington	11.80	10.80	10.80	11.57	11.57	11.57	11.07	11.07	11.07	11.07
Lagrange	6.28	6.28	6.28	6.28	7.28	7.08	7.01	7.01	7.01	6.21
Penfield	10.78	9.78	9.78	9.78	9.78	9.78	9.28	9.28	9.28	9.28
Pittsfield	10.10	10.10	8.72	8.72	8.72	8.72	7.50	8.65	8.65	8.65
Rochester	9.60	9.60	9.37	8.60	8.60	8.60	8.18	8.18	8.18	8.18
New Russia	4.97	4.97	4.97	3.59	3.59	3.59	2.40	3.55	3.55	3.55
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	12.13	12.13	12.13	12.13
Wellington	10.38	10.38	10.15	10.15	10.15	10.15	9.65	9.65	9.65	9.65
SCHOOL DISTRICTS										
Amherst E.V.S.D.	61.98	61.66	61.56	68.68	68.83	68.85	68.95	74.65	74.57	74.41
Avon LSD	49.50	50.63	50.49	50.44	50.49	56.05	56.57	57.28	57.03	56.83
Avon Lake CSD	62.06	66.17	65.82	65.69	67.83	67.69	68.37	70.03	77.90	77.37
Columbia LSD	54.83	53.52	53.53	53.37	50.78	52.78	54.54	55.06	60.39	60.13
Elyria CSD	60.23	59.40	63.30	63.50	64.32	69.58	69.73	71.35	71.47	71.81
Firelands LSD	47.49	47.01	47.06	47.02	47.07	47.03	51.98	52.48	52.42	52.33
Keystone LSD	50.21	49.91	49.75	49.60	49.90	49.83	50.10	49.82	49.87	50.24
Lorain CSD	62.10	63.49	63.55	63.76	64.11	64.16	64.29	70.72	71.41	71.90

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

	<u>2005/2006</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<i>(continued)</i>										
Midview LSD	46.87	46.46	46.45	46.42	46.56	47.81	47.80	48.08	58.74	58.71
North Ridgeville CSD	43.92	42.62	42.28	42.01	42.19	44.79	44.63	51.90	56.29	55.70
Oberlin CSD	67.97	67.97	68.27	55.27	55.27	55.27	60.30	60.72	60.68	61.65
Sheffield-Clearview LSD	46.34	46.09	52.29	52.51	53.53	54.76	54.91	59.26	59.17	59.97
Sheffield Lake CSD	57.16	56.14	56.31	56.47	57.02	57.10	62.04	63.58	63.90	64.22
Wellington EVSD	28.00	28.00	31.94	28.00	28.00	28.00	33.05	36.97	36.97	37.02
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	55.83	55.83	46.90	46.90	46.00	46.00	46.00	46.00	53.60	53.60
Mapleton LSD	48.80	48.80	48.80	48.30	48.30	48.50	48.60	48.60	48.60	48.40
New London LSD	35.10	34.85	34.75	34.75	34.30	34.30	34.25	34.25	34.25	34.25
Ohmsted Falls CSD	89.70	89.80	91.80	91.90	93.00	101.70	101.60	102.20	102.20	102.20
Strongsville CSD	74.90	74.80	81.30	81.20	81.29	81.19	80.98	81.68	81.68	81.78
Vermilion LSD	64.45	69.30	69.80	68.67	69.17	69.17	69.10	70.345	70.325	70.275
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.06	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	4.75	4.70	4.70	4.69	4.73	4.71	4.70	4.71	4.70	4.67
Avon	9.47	9.43	9.41	9.26	9.27	9.26	9.25	9.23	9.242	9.15
Avon Lake	6.95	6.95	6.95	7.36	7.35	7.34	7.34	8.13	8.13	8.12
Elyria	5.20	5.20	5.20	5.20	6.10	6.10	6.10	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	12.36	12.06	11.95	11.71	11.71	11.71	11.71	11.71	11.71	11.71
Oberlin	13.38	13.83	13.83	15.01	15.37	15.37	14.49	14.49	14.49	14.49
Sheffield Lake	19.99	18.65	18.65	18.65	18.65	18.65	18.61	18.61	18.61	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	21.42	21.42	17.42	9.09	13.09	13.09	11.90	11.90	11.90	11.90
Lagrange	11.68	11.68	11.68	5.23	5.23	5.23	5.30	5.30	5.30	7.20
Rochester	12.90	11.90	11.90	9.08	9.08	9.08	5.50	5.50	5.50	5.50
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.60	3.60	3.60	3.60
South Amherst	3.26	3.26	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
Wellington	12.00	11.40	10.40	10.40	10.40	10.40	4.10	4.10	4.10	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, 2015	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 19,034,690	0.32%
Wal-Mart Real Estate	18,831,230	0.31%
First Interstate Avon LTD	18,383,630	0.31%
Centro Midway LLC	9,336,350	0.16%
Ford Motor Company	8,389,100	0.14%
SIR Properties Trust	7,671,700	0.13%
Green Circle Growers, Inc.	7,664,250	0.13%
Rowland Billy	7,505,310	0.13%
CHP Chestnut Commons Oh MOB LLC	7,071,680	0.12%
AERC Avon LLC	6,822,430	0.11%
Totals	\$ 110,710,370	1.86%
Total Assessed Valuation	\$ 5,997,075,310	

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 82,899,650	1.46%
Ford Motor Company	23,131,570	0.41%
First Interstate Avon LTD	16,524,270	0.29%
Centro Midway LLC	15,246,880	0.27%
AERC Avon LLC	6,919,500	0.12%
New Plan of Midway Inc.	6,870,810	0.12%
Henkel Consumer	6,786,510	0.12%
First Interstate Elyria	6,229,160	0.11%
Green Circle Growers, Inc.	6,146,430	0.11%
Republic Engineered	6,125,440	0.11%
Totals	\$ 176,880,220	3.12%
Total Assessed Valuation	\$ 5,684,727,940	

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, 2015	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 84,891,640	34.08%
American Transmission	38,405,610	15.42%
Cleveland Electric	26,859,730	10.78%
Columbia Gas of Ohio, Inc.	25,746,990	10.34%
FirstEnergy Generation	24,461,450	9.82%
Columbia Gas Transmission LLC	15,958,310	6.41%
Genon Power Midwest LP	14,918,120	5.99%
Total	<u>\$ 231,241,850</u>	<u>92.84%</u>
Total Assessed Valuation	<u>\$ 249,075,480</u>	

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 57,151,710	14.01%
FirstEnergy Generation	38,946,680	9.55%
American Transmission	23,940,290	5.87%
Cleveland Electric	19,324,010	4.74%
Columbia Gas of Ohio, Inc.	14,209,330	3.48%
Alltel Ohio	13,727,200	3.36%
Columbia Gas Transmission	12,728,690	3.12%
CenturyTel of Ohio	12,515,250	3.07%
Total	<u>\$ 192,543,160</u>	<u>47.20%</u>
Total Assessed Valuation	<u>\$ 408,000,652</u>	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Property Tax Levies and Collections
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to		Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Levy	Delinquent Tax Collections (3)			
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%	
2008	51,044,871	48,869,957	95.74%	1,894,409	50,764,366	99.45%	
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%	
2010	51,500,605	49,317,582	95.76%	1,569,879	50,887,461	98.81%	
2011	52,669,153	50,385,684	95.66%	1,315,138	51,700,822	98.16%	
2012	52,720,910	50,745,778	96.25%	1,247,823	51,993,601	98.62%	
2013	50,909,609	48,898,856	96.05%	1,099,270	49,998,126	98.21%	
2014	55,041,595	53,065,418	96.41%	984,054	54,049,472	98.20%	
2015	55,502,399	53,480,825	96.36%	-	53,480,825	96.36%	

Source: Office of the Auditor, Lorain County, Ohio

- (1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.
- (2) State reimbursements of Rollback and Homestead Exemptions are included.
- (3) Delinquent tax collections have been broken out by tax year beginning with collection year 2010.

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	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	OWDA Loans Payable	OPWC Loans Payable	Total				
2006	29,840,000	4,308,195	-	1,083,399	-	-	1,086,936	80,767	36,399,297	0.38%	122.45		
2007	28,220,000	3,997,459	-	1,013,820	-	-	957,344	162,422	34,351,045	0.34%	115.04		
2008	26,435,000	3,781,683	-	926,918	-	-	821,339	157,527	32,122,467	0.31%	107.14		
2009	24,595,000	3,555,864	392,846	843,707	-	5,870,000	678,603	152,633	36,088,653	0.35%	119.94		
2010	24,185,000	3,330,000	359,158	756,620	-	5,820,000	528,802	143,410	35,122,990	0.34%	116.50		
2011	22,195,000	3,090,000	323,707	669,533	-	7,225,000	371,584	134,187	34,009,011	0.31%	112.64		
2012	20,125,000	2,840,000	286,398	582,446	-	7,080,000	206,580	124,964	31,245,388	0.27%	103.57		
2013	18,985,000	2,580,000	242,303	498,532	-	6,925,000	912,976	115,741	30,259,552	0.26%	99.86		
2014	17,620,000	2,305,000	222,127	437,087	202,000	6,765,000	801,082	106,518	28,458,814	0.23%	93.55		
2015	16,205,000	2,035,000	180,193	544,621	202,000	7,255,000	748,266	97,295	27,267,375	0.22%	89.38		

Source: Office of the Auditor, Lorain County, Ohio

(a) Refer to S15 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	General Bonded Debt				Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population (1)	Estimated Actual Value (a)	General Obligation Bonds	Debt Service Monies Available			
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	301,478	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.54
2011	301,932	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.94
2012	301,695	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.02
2013	303,006	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.87
2014	304,216	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.26
2015	305,086 (2)	17,417,541,204	23,460,000	1,000,857	22,459,143	0.13%	73.62

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Valuation (a)	\$ 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	\$ 6,157,796,830	\$ 6,196,990,410	\$ 6,246,150,790
Debt Limit - Assessed Value (1)	\$ 158,147,601	\$ 174,204,691	\$ 174,606,203	\$ 170,209,618	\$ 163,103,018	\$ 164,364,602	\$ 164,608,928	\$ 152,444,921	\$ 153,424,760	\$ 154,653,770
Amount of Debt Applicable to Debt Limit (b)	29,840,000	28,220,000	26,435,000	30,465,000	30,005,000	29,420,000	27,205,000	25,910,000	24,385,000	23,460,000
General Obligation Bonds	(115,184)	(223,283)	(175,218)	(231,824)	(296,690)	(451,647)	(651,235)	(799,385)	(880,934)	(1,000,857)
Less Debt Service Monies Available	29,724,816	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143
Amount of Debt Subject to Limit	\$ 128,422,785	\$ 146,207,974	\$ 148,346,421	\$ 139,976,442	\$ 133,394,708	\$ 135,396,249	\$ 138,055,163	\$ 127,334,306	\$ 129,920,694	\$ 132,194,627
Legal Debt Margin	81.20%	83.93%	84.96%	82.24%	81.79%	82.38%	83.87%	83.53%	84.68%	85.48%
Legal Debt Margin as a Percentage of the Debt Limit										
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481	\$ 68,683,847	\$ 65,841,207	\$ 66,345,841	\$ 66,443,571	\$ 61,577,968	\$ 61,969,904	\$ 62,461,508
Amount of Debt Subject to Limit	29,724,816	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143
Unvoted Legal Debt Margin	\$ 34,134,225	\$ 42,285,159	\$ 44,182,699	\$ 38,450,671	\$ 36,132,897	\$ 37,377,488	\$ 39,889,806	\$ 36,467,353	\$ 38,465,838	\$ 40,002,365
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	53.45%	60.17%	62.72%	55.98%	54.88%	56.34%	60.04%	59.22%	62.07%	64.04%

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 S13 for Bonded Debt Data

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Per Capita Personal Income (2)	Personal Income	Civilian Labor Force in County (3)	Unemployed in County (3)	County Unemployment Rate
2006	297,259	32,245	9,585,116,455	157,100	8,200	5.2%
2007	298,609	33,357	9,960,700,413	159,600	9,100	5.7%
2008	299,814	34,720	10,409,542,080	160,100	10,200	6.4%
2009	300,893	34,085	10,255,937,905	158,400	15,100	9.5%
2010	301,478	34,639	10,442,896,442	151,100	13,800	9.1%
2011	301,932	36,705	11,082,414,060	149,700	11,700	7.8%
2012	301,695	37,906	11,436,050,670	149,200	10,500	7.0%
2013	303,006	38,557	11,683,002,342	150,000	11,100	7.4%
2014	304,216	39,901	12,138,522,616	150,400	8,600	5.7%
2015	305,086 (4)	40,858 (4)	12,465,203,788	149,200	8,000	5.4%

- 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	2015		2006		
		Number of Employees (1)	Rank	Percentage of Total Employment	Number of Employees	Rank
University Hospitals Elyria Medical Center	Health Care	2,056	1	1.46%	1,602	4
Lorain County Community College	Education	2,053	2	1.45%		
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,844	3	1.31%	1,922	2
Lorain County	Government	1,733	4	1.23%	2,360	1
The Cleveland Clinic Foundation	Health Care	860	5	0.61%		
Elyria City School District	Education	809	6	0.57%	850	10
North Ridgeville City School District	Education	782	7	0.55%		
Invacare Corporation	Surgical Supplies	746	8	0.53%	1,405	5
Avon Local School District	Education	729	9	0.52%		
Our Lady of the Wayside, Inc.	Human Services Support	706	10	0.50%		
Lorain Community/St. Joseph's	Health Care				1,665	3
Lorain City School District	Education				1,180	6
Republic Technologies	Steel Manufacturing				1,100	7
State of Ohio	Government				1,052	8
Oberlin College	Education				980	9
Total		12,318		8.73%	14,116	
Total Employment within the County		141,200	(2)			

Sources: (1) Regional Income Tax Agency (RITA): Number of employees is based on W-2's filed and includes seasonal and part-time employees

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive										
Commissioners	79	82	82	60	51	47	49	39	39	42
Records Center	3	4	4	3	3	4	3	3	3	3
Community Development	14	15	13	11	11	10	11	13	25	21
Auditor	40	32	35	24	25	27	26	21	25	28
Auditor - Real Estate Assessment	23	29	24	28	26	21	27	32	29	26
Treasurer	10	10	10	8	8	7	7	7	6	6
Treasurer - DRETAC	4	4	4	7	7	6	7	7	7	7
Treasurer - Board of Revision	3	3	3	2	2	2	-	-	-	-
Prosecuting Attorney	81	81	81	79	80	85	75	79	83	79
Prosecutor - DRETAC	9	10	11	13	15	-	-	16	19	13
Board of Elections	30	35	30	28	24	29	40	27	28	28
Clerk of Courts - Certificate of Title	27	27	26	23	22	24	25	27	26	25
Recorder	20	18	17	13	13	14	10	10	9	10
Judicial										
Common Pleas Court	46	50	51	43	43	37	43	44	50	50
Common Pleas - Law Library	3	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	-	-	-	6	6	5	5	1	-	-
Common Pleas - Veteran's Court	-	-	-	-	-	-	-	-	1	1
Probate Court	15	14	14	13	13	11	12	10	10	11
Probate Court - Indigent Guardianship	1	1	2	2	1	6	1	1	1	1
Probate Court - Computerization	-	-	1	2	1	-	-	-	-	-
Probate Court - Microfilm	-	-	-	-	1	-	-	-	2	2
Municipal Court	22	22	11	22	23	12	23	12	12	12
Clerk of Courts	38	40	40	35	34	33	33	33	30	30
Clerk of Courts - Foreclosure Special Projects	-	-	2	3	3	3	3	3	3	3
Clerk of Courts - Computerization	-	-	-	-	-	-	-	-	-	2
Domestic Relations	163	154	163	162	149	160	153	139	141	135
Domestic Relations - Violent Offender	1	1	1	1	1	1	-	-	-	-
Domestic Relations - Title IV	14	27	7	4	17	9	2	13	1	3
Public Safety										
Sheriff	89	84	87	74	72	72	69	68	65	61
Sheriff - Jail Facility	158	156	162	152	147	142	143	144	142	143
Sheriff - Rotary	3	3	6	3	10	7	9	4	1	3
Sheriff - MEG	10	10	11	14	14	11	9	9	7	8
Sheriff - Crime Lab	3	3	3	5	4	4	4	4	2	3
Sheriff - Criminal Justice Services	-	-	-	-	-	-	-	-	3	5
Commissioner's - Hazardous Materials	3	3	2	3	3	2	2	2	2	2
Commissioner's - Community Disaster Services	4	4	3	4	4	3	3	3	2	2
Commissioner's - 911 Services	15	15	16	16	16	16	24	27	25	28
T- Federal	1	1	1	1	1	-	-	-	-	-

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>(continued)</i>										
Coroner	8	7	7	6	6	6	6	5	6	8
Common Pleas - Intensive Supervision	8	10	11	13	13	19	20	26	24	23
Common Pleas - County Probation Services	5	5	5	7	7	7	7	8	3	4
Common Pleas - Court Mediation	2	3	2	2	2	2	2	2	2	2
Domestic Relations - Drug Court	2	2	2	2	2	2	1	1	2	1
Prosecutor's Victim Witness	4	4	4	5	3	3	4	3	3	4
Public Works										
Engineer Tax Map	6	6	7	6	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	79	75	78	76	71	64	65	60	61	56
Commissioner's - Bascule Bridge	9	9	9	9	9	7	6	6	6	6
Health										
LCBDD - Supportive Living	77	78	88	86	87	100	100	106	100	71
Commissioner's - Dog and Kennel	5	5	6	5	7	7	7	6	6	6
Commissioner's - Solid Waste	7	8	8	6	16	16	16	17	22	20
Golden Acres	75	125	75	77	76	74	72	59	72	3
Sheriff's - Solid Waste	-	-	-	-	2	2	2	2	2	2
Auditor - Dog and Kennel	-	4	2	2	2	1	2	3	2	3
Alcohol and Drug Addiction Services	5	5	5	5	6	6	8	5	4	4
TB Clinic	8	8	7	7	7	7	-	-	-	-
Community Mental Health	11	11	12	11	11	11	12	13	12	11
Human Services										
Workforce Development Agency	6	7	5	114	6	7	16	14	15	7
Job and Family Services	228	234	247	214	203	180	183	174	176	174
Children's Services	158	155	159	157	149	135	131	110	113	115
Child Support Enforcement Agency	81	87	71	60	57	52	53	53	51	51
Domestic Relations - Youth Services	4	4	4	1	3	4	6	7	1	3
Domestic Relations - Reclaim Ohio	40	37	43	36	35	23	30	21	30	36
Veteran Services	12	12	7	12	14	14	12	16	16	15
LCBDD	457	450	431	407	417	395	385	421	423	429
Proprietary Services										
Sanitary Sewer	10	9	9	7	9	6	6	6	6	6
Transit Authority	5	4	5	6	1	2	1	3	1	1
Total	<u>2,244</u>	<u>2,304</u>	<u>2,234</u>	<u>2,205</u>	<u>2,074</u>	<u>1,965</u>	<u>1,974</u>	<u>1,948</u>	<u>1,961</u>	<u>1,857</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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive Commissioners										
Number of meetings	48	55	53	54	51	54	51	53	51	53
Auditor										
Number of non-exempt conveyances	8,035	6,845	6,215	5,414	5,410	5,061	5,602	6,571	5,789	6,041
Number of exempt conveyances	4,934	4,972	4,942	4,635	4,270	4,686	4,325	4,687	4,521	5,926
Number of real estate transfers	17,965	15,962	15,181	12,811	13,207	15,369	13,534	13,899	13,278	13,923
Number of parcels	159,979	160,132	162,026	165,454	165,910	167,145	162,210	162,678	163,185	164,180
Number of personal property returns	4,362	4,466	3,881	346	6	0	0	0	0	0
Number of checks issued	66,297	69,166	69,921	65,469	60,775	57,044	54,215	53,430	54,376	56,744
Treasurer										
Number of parcels collected	152,623	154,725	154,224	153,538	154,539	146,120	140,617	144,676	144,381	140,649
Return on portfolio	4.59%	5.06%	3.55%	1.33%	2.07%	1.45%	1.10%	0.94%	1.13%	1.30%
Prosecuting Attorney										
Number of cases - criminal	4,259	4,714	4,080	3,565	2,764	3,297	3,293	3,357	3,617	3,650
Number of cases - active civil lawsuits	49	62	56	363	279	307	46	49	42	36
Number of civil and miscellaneous legal opinions	808	683	3,000	3,000	2,500	2,400	2,080	2,030	3,226	2,888
Board of Elections										
Number of registered voters	190,767	186,007	204,400	203,555	208,660	204,770	212,372	202,286	203,718	195,535
Number of voters last general election	104,008	62,169	148,218	87,169	102,071	95,925	144,318	58,541	80,127	81,953
Percentage of registered voters that voted	54.52%	33.42%	72.51%	42.82%	48.92%	46.85%	67.96%	28.94%	39.33%	41.91%
Recorder										
Number of deeds recorded	13,742	12,659	11,584	10,402	9,271	8,958	8,802	9,990	9,981	9,884
Number of mortgages recorded	21,474	36,637	28,443	28,700	11,020	10,651	13,750	14,591	10,971	10,969
Number of military discharges recorded	105	64	55	53	51	52	96	89	60	27
Buildings and Grounds										
Number of buildings	75	75	75	75	73	76	70	70	70	70
Square footage of buildings	1,144,617	1,144,617	1,144,617	1,144,617	1,236,631	1,496,278	1,336,037	1,336,037	1,336,037	1,336,037
Central Purchasing										
Number of purchase orders issued	4,400	4,600	4,900	3,977	3,712	3,175	3,267	3,351	3,038	3,408
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	7,562	7,926	8,304	8,109	9,359	6,452	9,092	7,854	7,180	7,151
Probate Court										
Number of civil cases filed	60	66	55	35	63	72	74	76	65	89
Juvenile Court										
Number of juveniles charged	2,155	1,893	1,537	1,467	1,366	1,292	1,068	1,197	1,386	1,326
Number of cases reviewed	3,505	3,107	2,649	2,441	2,081	2,130	1,748	1,599	1,718	1,685
Bindovers	45	17	14	11	15	12	7	2	4	12
Number of adjudged delinquent cases filed	2,099	2,299	1,611	1,980	1,692	1,689	1,346	1,124	1,294	864

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Clerk of Courts										
Number of civil cases filed	3,091	2,763	2,560	2,590	12,377	11,942	11,779	11,204	11,383	9,078
Number of criminal cases filed	4,336	5,334	5,750	5,810	2,333	2,214	2,253	2,148	2,282	2,140
Number of appeals cases filed	205	233	215	221	206	193	191	189	198	179
Number of domestic cases filed	1,394	1,435	1,428	1,451	1,611	1,576	1,627	1,533	1,491	1,444
Number of liens filed	5,017	5,169	7,252	7,008	7,026	7,701	4,940	5,498	6,485	4,067
Domestic Relations										
Number of cases filed	6,795	7,183	5,393	4,678	4,504	4,524	4,233	4,293	4,465	4,136
Number of disposition of cases	7,405	7,242	5,441	3,933	3,192	5,973	3,303	7,031	7,340	7,864
Number of traffic dispositions	2,005	2,098	1,476	1,352	1,250	1,268	1,254	1,231	1,125	1,076
Law Library										
Number of volumes in collection	21,273	21,373	21,432	21,488	19,833	19,942	20,024	20,084	20,105	19,855
Public Safety										
Sheriff										
Average daily jail census	485	454	445	426	391	392	415	424	397	411
Prisoners booked	8,374	8,185	8,095	7,879	7,508	7,600	7,964	8,098	7,748	8,064
Prisoners released	8,303	8,204	8,045	7,758	7,479	7,569	7,960	8,123	7,753	7,948
Cost of Prisoner Meals	\$508,064	\$497,648	\$536,203	\$628,133	\$503,660	\$506,660	\$498,267	\$539,000	\$591,964	\$495,376
Number of traffic citations issued	161	180	1,613	510	766	1,139	1,904	1,523	1,555	1,168
Number of calls for service	52,104	50,605	45,297	39,188	39,943	42,912	43,738	48,344	50,519	59,930
Coroner										
Number of cases investigated	217	206	203	210	193	212	248	268	240	275
Number of autopsies performed	51	50	17	31	28	36	55	59	42	59
Cases relinquished to attending physicians	N/A	293	289	276	310	364	328	363	435	456
Public Works										
Engineer										
Miles of roads resurfaced	5	4	4	4	7	17	20	11	15	7
Number of bridges replaced/improved	14	7	7	10	2	1	2	3	7	8
Number of culverts built/replaced/improved	10	34	11	7	4	14	15	15	11	24
Building Department										
Number of permits issued - Additions	53	36	39	25	32	33	14	0	0	0
Number of permits issued - New Dwelling	81	58	52	21	21	40	13	3	0	0
Number of inspections performed	1,404	1,620	1,361	1,788	1,187	1,249	755	0	0	0
Contractors Registered	302	260	242	266	270	283	206	2	0	0
Sewer District										
Average daily sewage treated - gallons	481,383	482,383	482,383	482,383	482,383	450,000	265,700	250,927	239,953	229,000
Number of tap-ins	9	3	5	-	1	3	23	23	1	0
Number of customers	2,644	2,647	2,652	2,652	3,102	3,105	3,092	3,196	3,236	3,265
Health										
LCBDD										
Number of students enrolled	632	623	598	638	659	682	710	680	733	725
Early intervention program	81	78	81	52	30	17	20	21	30	25
Preschool	136	155	137	150	139	142	142	140	141	152
School age										

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Mental Health										
Total client count - intensive	4,193	4,597	4,639	5,304	5,629	5,312	5,559	4,541	5,681	5,463
Total client count - non-intensive	4,435	4,470	4,478	5,596	6,101	5,578	5,985	6,419	6,862	6,028
Total client count - early intervention	1,425	2,269	2,659	2,350	2,397	2,176	2,120	1,851	2,332	1,985
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	27,090	26,940	28,098	31,135	37,349	41,431	43,116	43,250	41,150	39,598
Total client count - Child Care Children Served	2,215	2,403	2,501	2,424	2,244	2,225	2,619	2,509	2,510	2,636
Total client count - Ohio Works First Recipients	5,187	4,445	4,068	4,198	5,425	5,031	3,028	2,810	2,731	3,199
Total client count - Disability Assistance Recipients	285	328	394	353	264	231	248	203	213	169
Total client count - Medicaid Eligible Recipients	39,915	39,672	40,342	42,779	46,799	49,061	54,457	56,015	64,947	71,238
Children Services										
Intake Workload - Abuse	464	612	694	918	950	998	1,218	1,041	1,074	999
Intake Workload - Emotional Maltreatment	9	20	180	187	240	238	318	313	308	364
Intake Workload - Neglect	758	896	995	1,319	1,228	1,288	1,354	1,333	1,247	1,282
Intake Workload - Medical Neglect	N/A	15	56	105	100	110	107	113	119	93
Intake Workload - Sex Abuse	288	311	314	389	309	343	364	300	322	273
Intake Workload - PL/Req Agn/OTI/Misc	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Intake Workload - Family in Need of Services	N/A	68	380	72	92	227	193	170	175	190
Intake Workload - Dependency	43	6	8	9	17	18	22	9	20	25
Intake Workload - Information & Referral	131	144	842	908	1,029	1,018	1,172	1,402	890	136
Veteran Services										
Veterans Requesting Financial Assistance	1,340	3,025	475	297	188	221	223	203	299	268
Veterans Receiving Financial Assistance	1,299	2,951	411	242	147	200	215	189	269	238
Total Veteran Service Commission Contacts	7,518	13,428	11,826	14,403	10,313	13,262	12,969	4,650	8,765	8,936
Amount of benefits paid to county residents	\$309,691	\$481,985	\$485,525	\$412,176	\$243,571	\$318,490	\$380,525	\$402,660	\$644,091	\$617,058

Source: Lorain County Departments

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government:										
Legislative and Executive:										
Commissioners	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Administrative office space (sq. ft.)	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Auditor	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Treasurer	895	895	895	895	895	895	895	895	895	895
Board of Revision	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Prosecuting Attorney	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Board of Elections	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Buildings and Grounds	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Central Purchasing										
Administrative office space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Judicial:	10	10	10	10	10	10	10	10	10	10
Common Pleas Court	1	1	1	1	1	1	1	1	1	1
Administrative and Courtroom Space	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Number of court rooms	3,466	3,466	3,466	3,466	2,616	2,616	2,616	2,616	2,616	2,616
Probate Court	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Number of court rooms	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Clerk of Courts	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Administrative office space	422	422	422	422	422	422	422	422	422	422
Certificate of Title	41	48	48	48	48	43	43	43	43	43
Domestic Relations	355	355	355	355	355	355	355	355	355	355
Administrative office space	5	5	5	5	5	5	5	5	5	5
Law Library										
Administrative office space	422	422	422	422	422	422	422	422	422	422
Information Technology	41	48	48	48	48	43	43	43	43	43
Administrative office space	355	355	355	355	355	355	355	355	355	355
Public Safety:	5	5	5	5	5	5	5	5	5	5
Sheriff										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	41	48	48	48	48	43	43	43	43	43
Probation	355	355	355	355	355	355	355	355	355	355
Administrative office space	5	5	5	5	5	5	5	5	5	5
Disaster Services										
Number of emergency response vehicles										

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	95	96	111	115	110	113	105	105	105
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	4	4	4	4	4	4	4	4	4
Number of pumping stations	1	4	4	4	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	8	8	8	8	8	8	8	8	8
Number of busses	39	39	39	39	38	36	36	36	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	2	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	19	19	22	22	22	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	2	3	4	5

Source: Various County Departments, square footage approximated

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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 12, 2016