



OHIO AUDITOR OF STATE
KEITH FABER



LORAIN COUNTY
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LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
<i>Passed through the Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	FY21	\$ 0	\$ 28,989
School Breakfast Program	10.553	FY22	0	23,249
Total AL# 10.553			0	52,238
National School Lunch Program	10.555	FY21	0	47,984
National School Lunch Program	10.555	FY22	0	48,564
Total AL# 10.555			0	96,548
Total Child Nutrition Cluster			0	148,786
<i>Passed through the Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Assistance)	10.561	G-2021-11-5953	0	1,741,306
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Assistance)	10.561	G-2223-11-6952	0	741,703
Total SNAP Cluster			0	2,483,009
Total U.S. Department of Agriculture			0	2,631,795
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	FY21	0	55,393
Special Education - Grants to States	84.027	FY22	0	27,925
Total AL# 84.027			0	83,318
Special Education - Preschool Grants	84.173	FY21	0	3,157
Special Education - Preschool Grants	84.173	FY22	0	1,052
Total AL# 84.173			0	4,209
Total Special Education Cluster (IDEA)			0	87,527
COVID-19 Education Stabilization Fund	84.425C	FY21	0	83,523
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	H181A190024	0	117,627
Special Education - Grants for Infants and Families	84.181	H181A200024	0	143,248
Total AL# 84.181			0	260,875
Total U.S. Department of Education			0	431,925
U.S. Department of Health and Human Services:				
<i>Passed through the Substance Abuse and Mental Health Services Administration</i>				
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP080284-03	0	106,717
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	5H79SP080284-04	0	352,621
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79SP021965-04	0	16,250
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	2000788	0	70,206
Total AL# 93.243			0	545,794
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF19SAPT	372	372
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF20SAPT	357,905	720,973
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21SAPT	28,685	413,301
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2000209	10,237	103,289
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2200356	4,285	22,444
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	DMHF21CSAP	0	26,500
Total AL# 93.959			401,484	1,286,879
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Mental Health Disaster Assistance and Emergency Mental Health	93.982	2100688	0	392,986
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Projects for Assistance In Transition From Homelessness (PATH)	93.150	2100393	70,381	70,381
Projects for Assistance In Transition From Homelessness (PATH)	93.150	2200240	16,587	16,587
Total AL# 93.150			86,968	86,968
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	JFSFSS21M	111,324	111,324
Social Services Block Grant	93.667	JFSFSS22M	37,990	37,990
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	210110HSOSR	0	184,979
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	Title XX FY21	0	30,223
Social Services Block Grant	93.667	Title XX FY22	0	3,650
Social Service Block Grant (Base)	93.667	G-2021-11-5953	0	612,444
Social Service Block Grant (Base)	93.667	G-2223-11-6952	0	75,519
Social Service Block Grant (Transfer)	93.667	G-2021-11-5953	0	608,924
Social Service Block Grant (Transfer)	93.667	G-2223-11-6952	0	97,818
Total AL# 93.667			149,314	1,762,871
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	DMHF21MHBG	0	98,893
Block Grants for Community Mental Health Services	93.958	DMHF22MHBG	0	77,309
Total AL# 93.958			0	176,202
<i>Passed through the Ohio Department of Mental Health</i>				
Promoting Safe and Stable Families	93.556	5AU-21-C0047	0	26,514
Promoting Safe and Stable Families	93.556	5AU-22-C0047	0	7,437
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5954 / G-2223-11-6953	0	116,980
Promoting Safe and Stable Families	93.556	2001OHFFTA	0	10,093
Total AL# 93.556			0	161,024

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (continued)				
<i>Passed through the Ohio Department of Mental Health</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-21-C0047	\$ 0	\$ 26,514
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-22-C0047	0	7,437
<i>Passed through the Ohio Department of Job and Family Services</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5954	0	136,217
Total AL# 93.645			0	170,168
<i>Direct</i>				
COVID-19 Provider Relief Fund	93.498	N/A	0	228,092
<i>Passed through the Ohio Department of Disabilities</i>				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	2105OH5ADM	0	306,489
Medical Assistance Program	93.778	2205OH5ADM	0	92,134
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5953	0	1,843,179
Medical Assistance Program	93.778	G-2223-11-6952	0	502,132
Total AL# 93.778			0	2,743,934
Total Medicaid Cluster			0	2,743,934
<i>TANF:</i>				
Temporary Assistance for Needy Families	93.558	G-2021-11-5953	0	3,905,611
Temporary Assistance for Needy Families	93.558	G-2021-11-5954 / G-2223-11-6953	0	83,344
Temporary Assistance for Needy Families	93.558	G-2021-15-0032	0	911,854
Temporary Assistance for Needy Families	93.558	G-2223-15-0039	0	35,064
Total TANF:			0	4,935,873
Child Support Enforcement	93.563	G-2021-11-5953	0	2,879,604
Child Support Enforcement	93.563	G-2223-11-6952	0	816,178
Total AL# 93.563			0	3,695,782
<i>CCDF Cluster:</i>				
Child Care and Development Block Grants	93.575	G-2021-11-5953	0	332,471
Child Care and Development Block Grants	93.575	G-2223-11-6952	0	90,229
Total CCDF Cluster			0	422,700
Foster Care Title IV-E	93.658	G-2021-11-5954 / G-2223-11-6953	0	1,923,958
Foster Care Title IV-E	93.658	G-2223-06-0204	0	47,573
Total AL# 93.658			0	1,971,531
Adoption Assistance	93.659	G-2021-11-5954 / G-2223-11-6953	0	3,500,225
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5954 / G-2223-11-6953	0	(137,807)
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR	93.788	2000398	0	59,300
Opioid STR	93.788	2100791	0	1,187,403
Opioid STR	93.788	2200392	0	80,084
Total AL# 93.788			0	1,326,787
<i>Passed through the Alcohol, Drug Addiction and Mental Health Services Board of Cuyahoga County</i>				
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	DMHF20COVID	0	1,817
Total U.S. Department of Health and Human Services			637,766	23,271,826
U.S. Department of Homeland Security:				
<i>Passed through the Ohio Department of Public Safety - Emergency Management Agency</i>				
Hazard Mitigation Assistance	97.039	DR-4360.05P	0	2,840
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004	0	29,881
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	0	80,975
Total AL# 97.042			0	110,856
Homeland Security Grant Program	97.067	EMW-2016-SS-00104-S01	0	699
Homeland Security Grant Program	97.067	EMW-2017-SS-00065	0	42,012
Homeland Security Grant Program	97.067	EMW-2018-SS-00038	0	243,942
Homeland Security Grant Program	97.067	EMW-2019-SS-00024	0	28,612
Homeland Security Grant Program	97.067	EMW-2020-SS-00037-S01	0	4,221
Total AL# 97.067			0	319,486
Total U.S. Department of Homeland Security			0	433,182
U.S. Department of Housing and Urban Development:				
<i>Direct Program</i>				
Continuum of Care	14.267	OH0199L5E071912	211,805	211,805
Continuum of Care	14.267	OH0199L5E072013	190,413	190,413
Total AL# 14.267			402,218	402,218
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants/ State's Program	14.228	B-C-18-1BQ-1	0	79,892
Community Development Block Grants/ State's Program	14.228	B-F-19-1BQ-1	0	671,499
Community Development Block Grants/ State's Program	14.228	B-C-20-1BQ-1	0	32,335
Total AL# 14.228			0	783,726
Home Investment Partnerships Program	14.239	B-C-18-1BQ-2	0	141,012
Home Investment Partnerships Program	14.239	B-C-20-1BQ-2	0	154,682
Total AL# 14.239			0	295,694
Total U.S. Department of Housing and Urban Development			402,218	1,481,638
U.S. Department of Justice:				
<i>Direct Program</i>				
Equitable Sharing Program	16.922	N/A	0	8,298

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice: (continued)				
<i>Direct Program</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-CCF-2019	\$ 0	\$ 21,228
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1520	0	10,252
Total AL# 16.034			0	31,480
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01735-JAGX	0	27,127
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0357	0	30,427
<i>Passed through the Ohio Department of Public Safety Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A-01-6408	0	427
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A-01-6408	0	76,772
Total AL# 16.738			0	134,753
<i>Passed through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2021-VOCA-133899839	0	104,645
Crime Victim Assistance	16.575	2022-VOCA-13471886	0	38,187
Crime Victim Assistance	16.575	2021-VOCA-133899862	0	118,447
Crime Victim Assistance	16.575	2022-VOCA-134718929	0	41,400
Total AL# 16.575			0	302,679
Total U.S. Department of Justice			0	477,210
U.S. Department of Labor:				
<i>Passed through the Ohio Department of Job and Family Services</i>				
<i>Employment Service Cluster:</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-2021-15-0032	0	37,792
Total Employment Service Cluster			0	37,792
Unemployment Insurance	17.225	G-2021-15-0032	0	141,761
<i>WIOA Cluster:</i>				
WIOA Adult Program	17.258	G-2021-15-0032	0	1,057,337
WIOA Youth Activities	17.259	G-1819-15-0176 / G-2021-15-0032	0	189,587
WIOA Dislocated Worker Formula Grants	17.278	G-1819-15-0176 / G-2021-15-0032	0	343,836
Total WIOA Cluster			0	1,590,760
Workforce Investment Act (WIA) National Emergency Grants	17.277	G-2021-15-0032	0	101,708
Trade Adjustment Assistance	17.245	G-2021-15-0032	0	6,564
Total U.S. Department of Labor			0	1,878,585
U.S. Department of Transportation:				
<i>Direct Program</i>				
<i>Federal Transit-Formula Grants Cluster:</i>				
Capital and Operating Assistance from Operations	20.507	OH-2020-028-00	0	1,313,597
Total Federal Transit-Formula Grants Cluster			0	1,313,597
<i>Passed through the Ohio Department of Transportation</i>				
Airport Improvement Program	20.106	3-39-0048-025-2018	0	28,729
<i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	IDEP/STEP-2021-00015	0	19,679
State and Community Highway Safety	20.600	IDEP/STEP 2022-00019	0	8,001
Total AL# 20.600			0	27,680
National Priority Safety Programs	20.616	DDEP-2021-00007	0	8,006
Total Highway Safety Cluster			0	35,686
<i>Passed through the Ohio Department of Public Safety Ohio State Highway Patrol</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021-00015	0	18,560
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP 2022-00019	0	5,432
Total AL# 20.608			0	23,992
<i>Passed through the Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	PID 92506	0	151,445
Highway Planning and Construction	20.205	PID 98720	0	31,162
Highway Planning and Construction	20.205	PID 99580	0	148,264
Highway Planning and Construction	20.205	PID 101894	0	368,476
Highway Planning and Construction	20.205	PID 102687	0	793,393
Highway Planning and Construction	20.205	PID 102690	0	287,670
Highway Planning and Construction	20.205	PID 103738	0	3,536
Highway Planning and Construction	20.205	PID 105772	0	877,036
Highway Planning and Construction	20.205	PID 113516	0	25,740
Total Highway Planning and Construction Cluster			0	2,686,722
Total U.S. Department of Transportation			0	4,088,726
U.S. Environmental Protection Agency				
<i>Direct Program</i>				
Great Lakes Program	66.469	GL-00E01441-0	0	75,267
Great Lakes Program	66.469	GL-00E01563-0	0	24,998
Total AL# 66.469			0	100,265
Total U.S. Environmental Protection Agency			0	100,265
U.S. Department of Treasury				
<i>Direct Programs</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	1,206,760
<i>Passed through the Ohio Office of Budget Management</i>				
COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	0	607,852

LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Treasury (continued)				
<i>Passed through the Ohio Department of Education</i> COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	0	14,264
<i>Passed through the Ohio Department of Rehabilitation and Correction</i> COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	\$ 0	\$ 13,006
Total AL# 21.019			0	635,122
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> COVID-19 Emergency Rental Assistance	21.023	ERA-02101112258	0	7,277,498
Total U.S. Department of Treasury			0	9,119,380
Total Federal Awards			\$ 1,039,984	\$ 43,914,532

The accompanying notes are an integral part of this schedule.

LORAIN COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lorain County, Ohio (the County's) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

LORAIN COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021

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

The current cash balance on the County's local program income account as of December 31, 2021 is \$347,059.

NOTE G - MATCHING REQUIREMENTS

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

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2021, the County made allowable transfers of \$706,742 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$4,935,873 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 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$5,642,615
Transfer to Social Services Block Grant	<u>(706,742)</u>
Total Temporary Assistance for Needy Families	<u>\$4,935,873</u>

NOTE I - PROVIDER RELIEF FUND EXPENDITURES

The accompanying Schedule reports COVID-19 Provider Relief Fund (93.498) expenditures of \$228,092. Included within this total expenditure amount is \$86,959 of expenditures that were also reported on the Counties 2020 Schedule of Expenditures of Federal Awards.

OHIO AUDITOR OF STATE KEITH FABER



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

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit also refers to other auditors who audited the financial statements of the Murray Ridge Production Center, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Murray Ridge Production Center, Inc., were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



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

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lorain County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Lorain County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings

In our opinion, Lorain County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement of a federal program will not be prevented, or detected or corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Lorain County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Additionally, our report also refers to other auditors who audited the financial statements of the Murray Ridge Production Center, Inc., as described in our report on the County's financial statements. The financial statements of the Murray Ridge Production Center, Inc., were not audited in accordance with *Governmental Auditing Standards*. Our audit was conducted for purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

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LORAIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(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
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition (AL #10.561) Social Services Block Grant (AL #93.667) Medical Assistance Program (AL #93.778) Temporary Assistance for Needy Families (AL #93.558) Opioid STR (AL #93.788) COVID-19 Emergency Rental Assistance Program (AL #21.023)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,317,436 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

LORAIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(CONTINUED)

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

Lorain County



Lorain High School



Midview Middle School



Elyria Westwood Middle School



Elyria High School

Annual Comprehensive Financial Report

For The Year Ended December 31, 2021

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Introductory Section

Introductory Section



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

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Tim Cochey
Assistant Chief Deputy of Finance

Alexandria DeMarco
Comptroller

**LORAIN COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

LORAIN COUNTY, OHIO



J. CRAIG SNODGRASS, CPA, CGFM
Auditor

June 30, 2022

Lorain County Commissioners:

Honorable Matt Lundy, President
Honorable Michelle Hung, Vice President
Honorable David Moore

Citizens of Lorain County:

I am pleased to present this Annual Comprehensive Financial Report for the County of Lorain, Ohio, for the year ended December 31, 2021. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This Annual Comprehensive Financial Report 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 Annual Comprehensive Financial Report represents a continuing effort to improve the financial management of the County. The information contained in this Annual Comprehensive Financial Report will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to estimates based on prior trends, the County had a population of 315,595 in 2021, making it the ninth most populous of the 88 counties in the State.

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

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

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

MAJOR INITIATIVES

County officials remain committed to providing quality services to the citizens of Lorain County. The County moved forward completing a number of projects in 2021 and has invested in a number of new projects to improve services to the public. In 2021, the County invested approximately \$5.8 million in infrastructure with paving 2.8 miles and repairing 26.22 miles of roadways and state routes, continued work on replacing and improving five bridges in order to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements of five bridges, which includes one superstructure replacement, in 2022 with an approximate cost of \$1.8 million. The County will commence on projects totaling \$4.7 million in state and county roadways improvements with 2022 monetary assistance from local, state and Federal governments.

Lorain County has borrowed \$9.0 million in 2022 for upgrades, renovations and improvements to County facilities and systems; this includes renovations to the Engineer's Garage for \$1.2 million, as well as improvements to Emerald Sanitary Sewer Systems for \$3.8 million, Project Apple Pie (Spiegelberg/Carvana) Sewer Systems for \$3.3 million and Hampshire Farms Sanitary Sewer Systems for \$0.7 million. The continuation of the telecommunication system upgrade and additional 911 software upgrades, along with completion of the Court Case Management System are scheduled to occur in 2022. Other capital improvements planned for 2022 are improvements to the Airport's runways and lighting, the demolition and abatement of Golden Acres, and renovations to the Board of Elections, Veteran Services and Administration Buildings.

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

DEPARTMENT FOCUS

The Financial Reporting Team, a department within the Auditor's office is dedicated to preparing the Annual Comprehensive Financial Report (ACFR), the People's Annual Financial Report (PAFR) and the Schedule of Expenditures of Federal Awards (SEFA). The Department consists of two employees, the Assistant Chief Deputy of Finance, and the Comptroller.

While the department's main responsibility is to prepare the County's Financial Statements, its contributions go well beyond numbers. The department is responsible for coordinating with the Auditor of State's Office on the County's annual audit. Elements of a successful audit include frequent communication and coordination with over twenty-five County Departments, working with the County's compiler Rea & Associates, and keeping up with the numerous amounts of pronouncements that are established by the Governmental Accounting Standards Board (GASB) all to ensure an accurate and complete audit. When the department is not focused on preparing financial statements and coordinating the audit, it is busy looking to improve day-to-day procedures with various departments of the Auditor's Office including the Bookkeeping Department. The department is also integral in the County's monthly Budget Commission hearings as a preparer of monthly reports presented to the Commission. Maintaining the County's Capital Asset records, assisting County Departments in quarterly certifications, coordinating improvements, upgrades and changes to the County's general ledger system are just some of the other responsibilities of the Financial Reporting Team.

FINANCIAL INFORMATION

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

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

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

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

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

INDEPENDENT AUDIT

The office of Keith Faber, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2021. The unmodified opinion appears in the financial section of this report.

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

AWARDS

GFOA Certificate of Achievement

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its annual comprehensive financial report for the fiscal year ended December, 31st, 2020. This was the twenty-seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

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

Respectfully yours,

A handwritten signature in black ink that reads "J. Craig Snodgrass". The signature is written in a cursive, flowing style.

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2021

Board of Commissioners

Matt Lundy

Michelle Hung

David Moore

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

J.D. Tomlinson

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

Common Pleas Court Judges

John R. Miraldi

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Chris Cook

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

Clerk of Courts

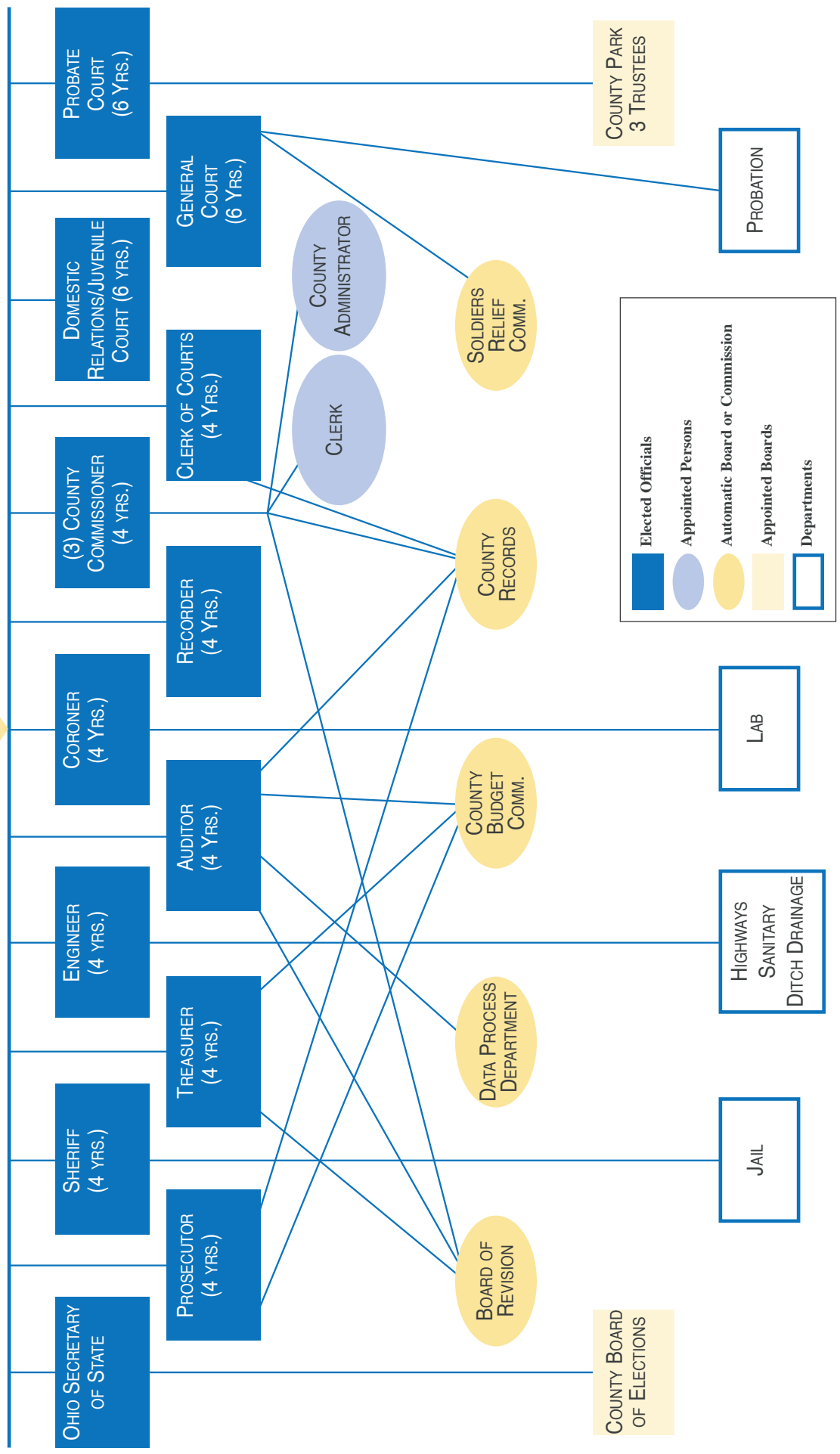
Tom Orlando

County Recorder

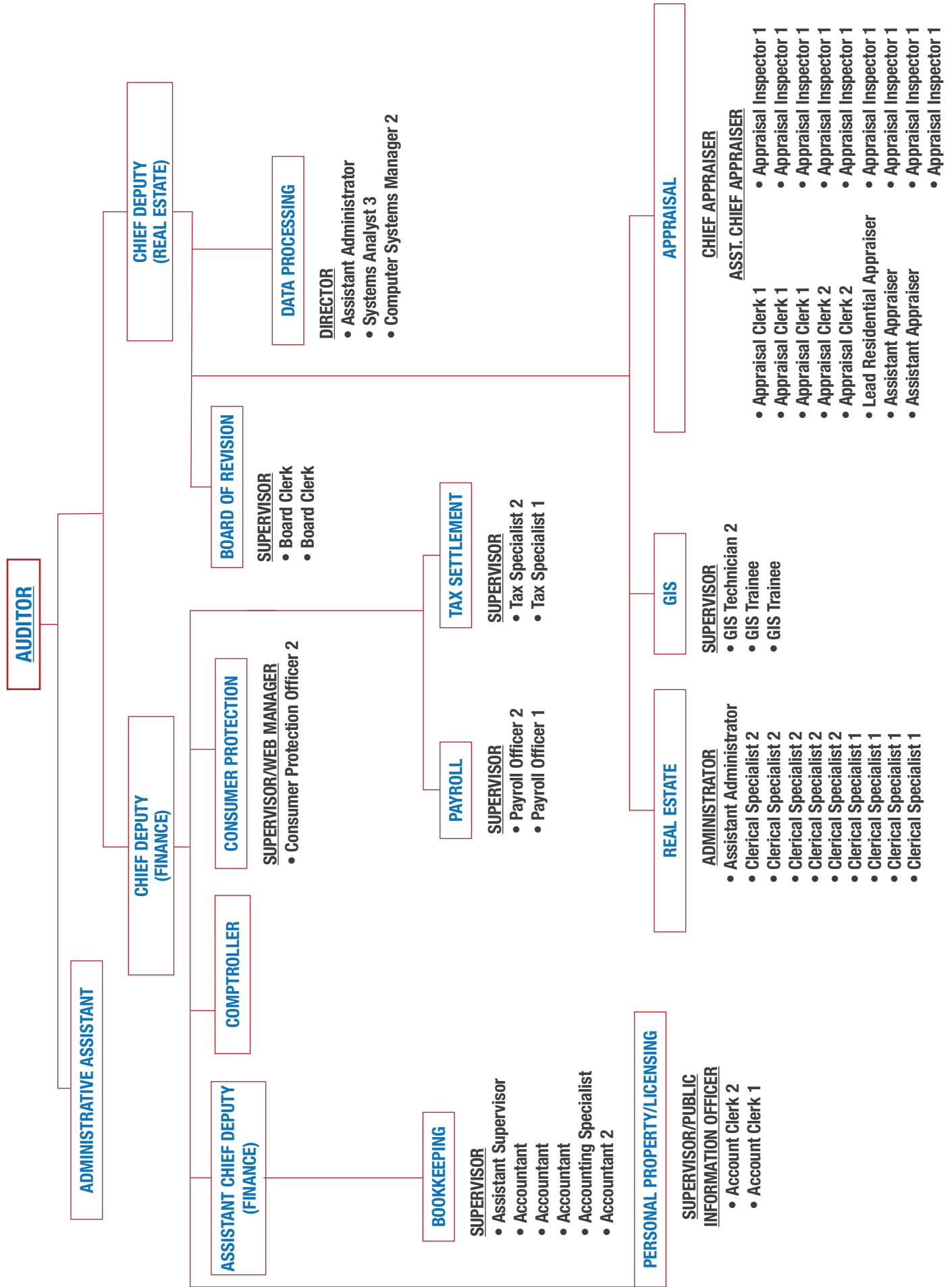
Mike Doran

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart





Bendix Corporation



Black River Landing



East Falls Riverwalk Elyria



Firelands Boy Scouts Lake



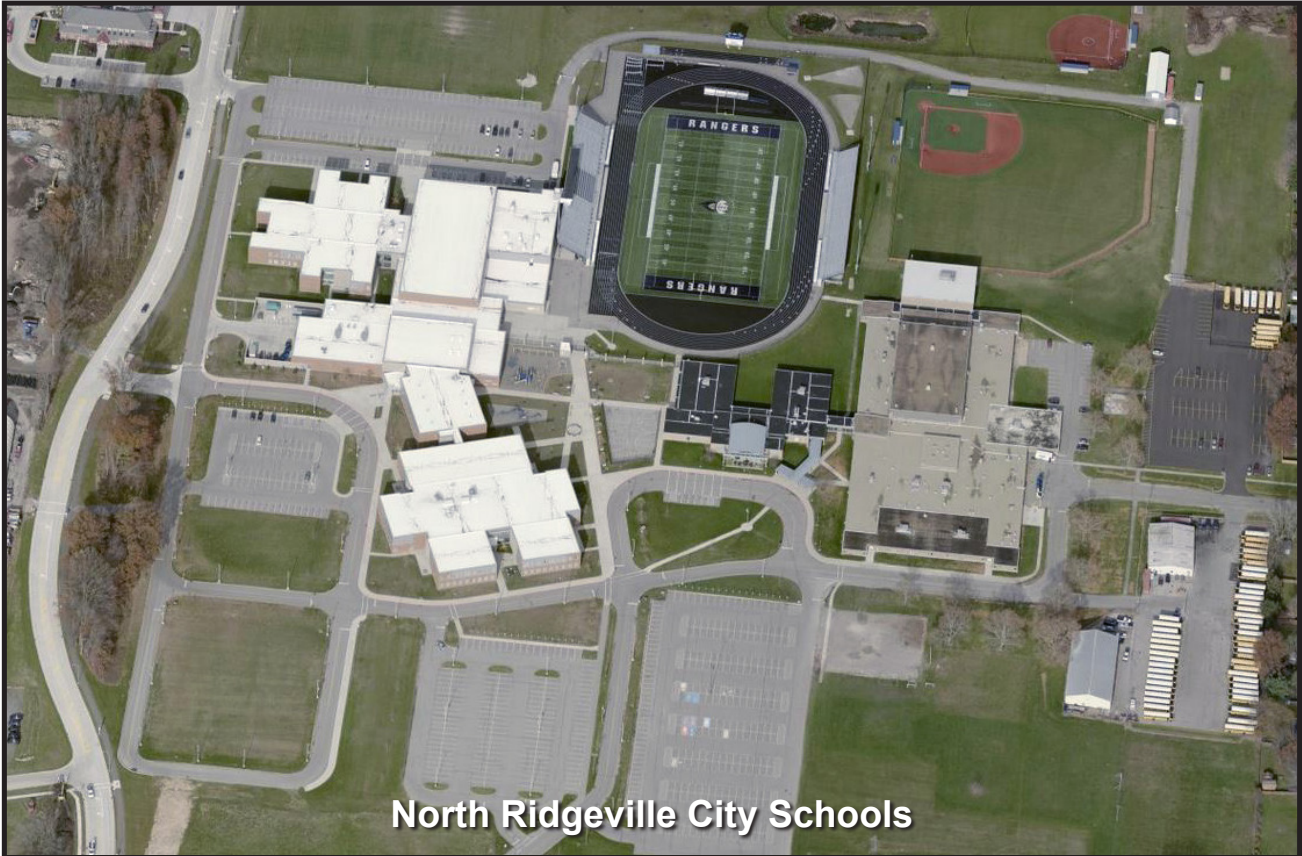
Lorain Correctional Institution



Lorain County Community College



Lorain County Justice Center



North Ridgeville City Schools



Ohio Turnpike Vermilion Valley Service Plaza



Splash Zone Oberlin



University Hospital Elyria



Willoway Nurseries



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lorain County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



Financial Section

Financial Section

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Mental Health, Addiction and Recovery Services Fund, the Lorain County Board of Development Disabilities Fund and the American Rescue Plan Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 9.6 percent, 14.2 percent, and 30.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit as of December 31, 2021, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors.

Basis for Opinions

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

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

Emphasis of Matter

As discussed in Note 30 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods for the County. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
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MD&A 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, 2021. It is the intent of this discussion and analysis to look at the County's performance as a whole. Note that readers should also review the transmittal letter and the financial statements to further understand the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources for the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2021 by \$230,900,171 (net position). Of the County's net position, \$118,728,723 (51%) is invested in capital assets and is not available for future spending. The County's total net position increased \$96,557,141 with the total unrestricted net position being a deficit of \$38,354,751.
- At the close of the fiscal year ended December 31, 2021, the County's governmental funds reported combined ending fund balances of \$200,738,390, an increase of \$6,633,738 in comparison with the prior year fund balance.
- The unassigned fund balance for the General fund was \$33,982,462 or 52% of total general fund expenditures plus other financing uses. This represents a \$1,823,475 increase from the prior fiscal year.
- OPERS approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes significantly decreased the total OPEB liability for OPERS and resulted in the County reporting a net OPEB asset in 2021 (compared to reporting a net OPEB liability in prior years) causing a significant decrease in expenses.

Overview of the Financial Statements

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

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

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Governmental funds—Most of the County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are 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.

The County maintains 88 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Mental Health, Addiction and Recovery Services fund, LCBDD fund, American Rescue Plan Act fund and Construction Projects fund which are considered to be major funds. Data from the other 81 funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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The County as Fiscal Agent or Custodian

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

Notes to the Basic Financial Statements

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$230,900,171 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2021 to fiscal year 2020 follows:

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Assets						
Current & Other Assets	\$ 359,397,418	\$ 311,948,752	\$ 47,448,666	\$ 11,627,210	\$ 16,470,706	\$ (4,843,496)
Net OPEB Asset	10,352,430	218,782	10,133,648	112,175	-	112,175
Capital Assets	146,074,463	147,157,008	(1,082,545)	42,922,463	35,339,432	7,583,031
<i>Total Assets</i>	<u>515,824,311</u>	<u>459,324,542</u>	<u>56,499,769</u>	<u>54,661,848</u>	<u>51,810,138</u>	<u>2,851,710</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	155,955	171,551	(15,596)	867,587	974,253	(106,666)
Pension & OPEB	17,335,150	31,515,910	(14,180,760)	827,050	239,968	587,082
<i>Total Deferred Outflows of Resources</i>	<u>17,491,105</u>	<u>31,687,461</u>	<u>(14,196,356)</u>	<u>1,694,637</u>	<u>1,214,221</u>	<u>480,416</u>
Liabilities						
Current & Other Liabilities	48,336,713	18,016,781	30,319,932	498,470	768,521	(270,051)
Long-Term Liabilities:						
Due Within One Year	8,090,481	7,981,386	109,095	5,140,104	5,072,346	67,758
Due In More Than One Year:						
Net Pension Liability	87,082,658	117,998,419	(30,915,761)	950,561	694,082	256,479
Net OPEB Liability	-	78,865,721	(78,865,721)	-	476,051	(476,051)
Other Amounts	67,967,476	73,420,951	(5,453,475)	12,660,465	13,250,800	(590,335)
<i>Total Liabilities</i>	<u>211,477,328</u>	<u>296,283,258</u>	<u>(84,805,930)</u>	<u>19,249,600</u>	<u>20,261,800</u>	<u>(1,012,200)</u>
Deferred Inflows of Resources						
Property Taxes	56,395,249	55,886,719	508,530	-	-	-
Pension & OPEB	70,893,947	37,040,505	33,853,442	755,606	221,050	534,556
<i>Total Deferred Inflows of Resources</i>	<u>127,289,196</u>	<u>92,927,224</u>	<u>34,361,972</u>	<u>755,606</u>	<u>221,050</u>	<u>534,556</u>
Net Position						
Net Investment in Capital Assets	87,939,735	85,548,866	2,390,869	30,788,988	22,676,939	8,112,049
Restricted	150,526,199	142,544,898	7,981,301	-	-	-
Unrestricted	(43,917,042)	(126,292,243)	82,375,201	5,562,291	9,864,570	(4,302,279)
<i>Total Net Position</i>	<u>\$ 194,548,892</u>	<u>\$ 101,801,521</u>	<u>\$ 92,747,371</u>	<u>\$ 36,351,279</u>	<u>\$ 32,541,509</u>	<u>\$ 3,809,770</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits

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

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

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

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

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

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

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

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

The largest portion of the County's net position is its net investment in capital assets totaling \$118.7 million, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position of \$150.5 million represents resources that are subject to external restrictions on how they may be used.

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

Current assets in business-type activities decreased significantly primarily from a decrease in cash in the sewer fund from capital improvements expenses and principal payments on outstanding debt surpassing revenue received from customers and note proceeds. The increase in capital assets is from multiple sewer projects along with the water and sewer lines acquired from the City of Lorain discussed in further detail below. The County generally can only use the net position to finance continuing sewer, airport and transit operations.

The increase in net OPEB asset, elimination of the net OPEB liability and increase in deferred inflows for OPEB is related to OPERS changes previously discussed in the financial highlights.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2021 to fiscal year 2020 follows:

Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services	\$ 35,180,757	\$ 33,934,900	\$ 1,245,857	\$ 6,515,625	\$ 3,685,412	\$ 2,830,213
Operating Grants	98,937,607	85,377,698	13,559,909	1,186,689	3,541,664	(2,354,975)
Capital Grants	3,320,667	5,805,638	(2,484,971)	4,810,785	-	4,810,785
<i>Total Program Revenues</i>	<u>137,439,031</u>	<u>125,118,236</u>	<u>12,320,795</u>	<u>12,513,099</u>	<u>7,227,076</u>	<u>5,286,023</u>
General Revenues						
Property Taxes	58,783,024	58,652,647	130,377	-	-	-
Sales Tax	42,011,227	44,198,191	(2,186,964)	-	-	-
Grants & Entitlements	13,293,678	8,025,146	5,268,532	-	-	-
Other Income	2,320,893	12,088,255	(9,767,362)	323,832	338,563	(14,731)
<i>Total General Revenues</i>	<u>116,408,822</u>	<u>122,964,239</u>	<u>(6,555,417)</u>	<u>323,832</u>	<u>338,563</u>	<u>(14,731)</u>
<i>Total Revenues</i>	<u>253,847,853</u>	<u>248,082,475</u>	<u>5,765,378</u>	<u>12,836,931</u>	<u>7,565,639</u>	<u>5,271,292</u>
Program Expenses						
General Government						
Legislative and Executive	23,782,489	58,071,027	(34,288,538)	-	-	-
Judicial	13,128,763	27,517,795	(14,389,032)	-	-	-
Public Safety	25,012,072	29,266,237	(4,254,165)	-	-	-
Public Works	12,659,145	14,380,660	(1,721,515)	-	-	-
Health	23,661,117	23,825,198	(164,081)	-	-	-
Human Services	59,558,696	85,014,781	(25,456,085)	-	-	-
Economic Development and Assistance	1,265,279	809,287	455,992	-	-	-
Interest and Fiscal Charges	1,874,586	530,210	1,344,376	-	-	-
Other	44,797	45,446	(649)	-	-	-
Enterprise Operations						
Sewer System	-	-	-	5,973,572	3,377,276	2,596,296
Lorain County Regional Airport	-	-	-	1,210,764	864,197	346,567
Lorain County Transit	-	-	-	1,956,363	2,879,889	(923,526)
<i>Total Program Expenses</i>	<u>160,986,944</u>	<u>239,460,641</u>	<u>(78,473,697)</u>	<u>9,140,699</u>	<u>7,121,362</u>	<u>2,019,337</u>
Transfers	(113,538)	(251,093)	137,555	113,538	251,093	(137,555)
<i>Total General Revenues and Transfers</i>	<u>116,295,284</u>	<u>122,713,146</u>	<u>(6,417,862)</u>	<u>437,370</u>	<u>589,656</u>	<u>(152,286)</u>
<i>Change in Net Position</i>	<u>92,747,371</u>	<u>8,370,741</u>	<u>84,376,630</u>	<u>3,809,770</u>	<u>695,370</u>	<u>3,114,400</u>
<i>Net Position Beginning of Year</i>	<u>101,801,521</u>	<u>93,430,780</u>	<u>8,370,741</u>	<u>32,541,509</u>	<u>31,846,139</u>	<u>695,370</u>
<i>Net Position End of Year</i>	<u>\$ 194,548,892</u>	<u>\$ 101,801,521</u>	<u>\$ 92,747,371</u>	<u>\$ 36,351,279</u>	<u>\$ 32,541,509</u>	<u>\$ 3,809,770</u>

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Program revenues in governmental activities increased significantly primarily from the increase in operating grants as a result of a new program in 2021 called Emergency Rental Assistance that makes funding available to assist households that are unable to pay rent or utilities as part of the coronavirus relief. This was only partially offset by a decrease in capital grants from revenue received in 2020 for a new building that wasn't received in 2021.

Other income decreased significantly from rebates received from Bureau of Workers Compensation in 2020 and none in 2021 coupled with reduced investment earnings from adverse market conditions. See financial highlights for explanation of significant overall decrease in expenses.

Program revenues in business-type activities increased significantly from prior year. The majority of this increase is from an increase in capital grants and contributions. The County purchased sewer and water lines from the City of Lorain for the cost of existing debt service resulting in a significant portion of donated assets. Operating grants decreased because the Transit fund did not receive two Operation Assistance Grants from the Federal Transit Administration that were received in 2020 but was mostly offset by increases in charges for services because of higher rates for Sanitary Sewer Operating Maintenance and Repair fees collected and an increase in new customers due to new homes being serviced.

Financial Analysis of the County's Funds

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

Governmental Fund Balances

Fund	12/31/2021	12/31/2020	Change
General	\$ 61,340,518	\$ 55,176,548	\$ 6,163,970
Job & Family Services	2,667,216	4,359,078	(1,691,862)
Children Services	22,862,297	20,916,989	1,945,308
MHARS	18,561,902	19,490,993	(929,091)
LCBDD	25,940,160	22,954,658	2,985,502
American Rescue Plan	-	-	-
Construction Projects	3,793,731	2,559,849	1,233,882
Nonmajor Governmental	65,572,566	68,646,537	(3,073,971)
<i>Total</i>	<u>\$ 200,738,390</u>	<u>\$ 194,104,652</u>	<u>\$ 6,633,738</u>

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 \$33,982,462, while total fund balance is \$61,340,518. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing uses. Unassigned General fund balance represents 52% of total General fund expenditures plus other financing uses, while total fund balance represents 95% of that same amount.

The fund balance of the General fund increased during the fiscal year. Revenues were \$7,657,975 lower. Sales tax revenue decreased \$3,770,364 due to combination of a reduced sales tax rate for the County and decreased personal spending; and interest revenue decreased by \$5,001,652 due to a drop in interest rates, both as a result of inflation and an overall worsening economy related to the continuing coronavirus pandemic. Expenditures were \$6,833,734 higher than the prior year primarily due to the absence of CARES Act funding which covered a large portion of the General Fund's Public Safety personnel expenditures in the prior year.

Job & Family Services fund balance decreased \$1,691,862 primarily due to an increase contractual services expenditures due to coronavirus related shutdowns in 2020 that did not impact contractual services rendered in 2021. Children Services fund balance increased \$1,945,308 due to an increase in property taxes received and an additional state grant being received. Mental Health, Addiction and Recovery Services fund balance decreased \$929,091 primarily due to an increase in grant money received being subgranted to other entities. LCBDD fund balance increased \$2,985,502 primarily due to a decrease

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

in personnel expenditures which were higher in the previous year because of an additional pay date and bonuses in 2020. Construction Projects fund balance increased \$1.2 million due to a decrease in the amount spent on large projects.

General Fund Budgetary Highlights—The County's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line item accounts. In the General Fund, the final budgeted revenues increased \$9,627,894 compared to the original budgeted revenues. The budget for sales tax revenues increased \$2,077,470, licenses, permits and fees revenues increased \$4,120,939, intergovernmental revenue increased \$1,998,194 and miscellaneous revenue increased \$1,558,678. Final total budgeted expenditures increased \$1,490,360 compared to the original budgeted expenditures.

Capital Assets

The County's investment in capital assets for its government-wide activities as of December 31, 2021, amounts to \$188,996,926 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery & equipment, furniture & fixtures, intangible assets, infrastructure, sewer plants, sewer lines and water lines.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 5,473,425	\$ 5,473,425	\$ 4,630,231	\$ 4,630,231	\$ 10,103,656	\$ 10,103,656
Construction in Progress	6,814,303	3,983,867	3,771,305	-	10,585,608	3,983,867
Buildings and Improvements	87,308,195	90,212,170	8,362,671	8,924,255	95,670,866	99,136,425
Vehicles	7,149,063	7,276,307	669,446	767,776	7,818,509	8,044,083
Machinery and Equipment	5,303,520	5,107,225	414,776	414,595	5,718,296	5,521,820
Furniture & Fixtures	266,920	280,657	-	-	266,920	280,657
Intangibles	2,117,898	2,309,427	-	-	2,117,898	2,309,427
Infrastructure	31,641,139	32,513,930	-	-	31,641,139	32,513,930
Sewer Plants	-	-	5,751,497	5,908,831	5,751,497	5,908,831
Sewer Lines	-	-	17,051,610	14,427,477	17,051,610	14,427,477
Water Lines	-	-	2,270,927	266,267	2,270,927	266,267
Total	\$ 146,074,463	\$ 147,157,008	\$ 42,922,463	\$ 35,339,432	\$ 188,996,926	\$ 182,496,440

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

Completed Projects

- Engineer Garage Improvements \$1,011,669
- Broadway Widening \$460,129
- Broadway Sewer Project \$158,415

Amounts Spent for Ongoing Projects

- Court Case Management System \$491,081
- 911 System Improvements \$415,252
- Telecommunication Improvements \$135,750
- North Ridge Road Project \$1,253,009
- Oberlin Road Sewer Project \$1,219,744
- Emerald Sewer Project \$2,490,874

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

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Debt Administration

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

The County did not obtain ratings from either Moody's Investors Services or Standard & Poor's in 2021, however Moody's had assigned an "Aa2" bond rating to the County in 2020, and Standard & Poor's assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in 2019 for bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

At the end of the current fiscal year, the County had a total bonded debt of \$59,315,000. Of this amount, \$45,690,000 comprises bonded debt backed by the full faith and credit of the County, \$4,605,000 pledged by sales tax receipts, and \$9,020,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County. As of December 31, 2021, the County had \$10,095,000 in outstanding bond anticipation notes. Of that balance, \$3,405,000 was used to pay principal and interest on outstanding notes, \$2,195,000 is for capital improvements, the short term portion, and \$4,495,000 is for sanitary sewer and waterline projects.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Bond Anticipation Notes	\$ 5,600,000	\$ 6,560,000	\$ 4,495,000	\$ 4,430,000	\$ 10,095,000	\$ 10,990,000
General Obligation Bonds	45,690,000	48,410,000	9,020,000	9,490,000	54,710,000	57,900,000
Special Assessment Bonds	-	320,000	-	-	-	320,000
Sales Tax Receipts Bonds	4,605,000	4,990,000	-	-	4,605,000	4,990,000
OWDA Loans	14,332	28,018	4,047,973	4,206,237	4,062,305	4,234,255
OPWC Loan	376,868	428,756	37,346	51,180	414,214	479,936
SIB Loan	57,539	83,881	-	-	57,539	83,881
<i>Total</i>	\$ 56,343,739	\$ 60,820,655	\$ 17,600,319	\$ 18,177,417	\$ 73,944,058	\$ 78,998,072

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

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

Economic Factors and Next Year's Budgets and Rates

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

Request for Information

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

Lorain County, Ohio
Statement of Net Position
December 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 252,114,145	\$ 6,665,181	\$ 258,779,326	\$ -
Cash with Fiscal Agent	347,059	-	347,059	-
Cash and Cash Equivalents in Segregated Accounts	1,650,425	21,735	1,672,160	10,787,586
Bond Fund Program Reserves	-	-	-	15,375
Receivables, Net of Allowances	98,033,905	9,730,559	107,764,464	1,805,330
Notes Receivable	185,581	-	185,581	-
Internal Balances	4,817,126	(4,817,126)	-	-
Prepays	116,449	-	116,449	-
Due from External Parties	105,000	-	105,000	-
Due from Component Unit	390,834	-	390,834	-
Materials and Supplies Inventory	1,636,894	26,861	1,663,755	850
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	6,826,845
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,624,130
Unamortized Bond Discount	-	-	-	48,000
Due from Other Entities	-	-	-	3,409,276
Net OPEB Asset	10,352,430	112,175	10,464,605	17,301
Non-Depreciable Capital Assets	12,287,728	8,401,536	20,689,264	655,623
Depreciable Capital Assets, Net	133,786,735	34,520,927	168,307,662	3,258,347
<i>Total Assets</i>	<u>515,824,311</u>	<u>54,661,848</u>	<u>570,486,159</u>	<u>29,449,663</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	155,955	867,587	1,023,542	-
Pension	12,339,795	530,713	12,870,508	97,984
OPEB	4,995,355	296,337	5,291,692	28,782
<i>Total Deferred Outflows of Resources</i>	<u>17,491,105</u>	<u>1,694,637</u>	<u>19,185,742</u>	<u>126,766</u>
Liabilities				
Payables	17,269,884	498,470	17,768,354	1,222,687
Accrued Interest Payable	-	-	-	68,552
Unearned Revenue	28,871,829	-	28,871,829	-
Notes Payable	2,195,000	-	2,195,000	-
Long-Term Liabilities:				
Due Within One Year	8,090,481	5,140,104	13,230,585	222,371
Due In More Than One Year:				
Net Pension Liability	87,082,658	950,561	88,033,219	154,446
Other Amounts Due in More Than One Year	67,967,476	12,660,465	80,627,941	7,575,592
<i>Total Liabilities</i>	<u>211,477,328</u>	<u>19,249,600</u>	<u>230,726,928</u>	<u>9,243,648</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	56,395,249	-	56,395,249	-
Pension	39,174,058	411,817	39,585,875	506,040
OPEB	31,719,889	343,789	32,063,678	303,538
<i>Total Deferred Inflows of Resources</i>	<u>127,289,196</u>	<u>755,606</u>	<u>128,044,802</u>	<u>809,578</u>
Net Position				
Net Investment in Capital Assets	87,939,735	30,788,988	118,728,723	3,549,592
Restricted for:				
Judicial Programs and Services	5,306,524	-	5,306,524	-
Public Safety Programs and Services	16,160,610	-	16,160,610	-
Health Programs and Services	59,478,679	-	59,478,679	-
Human Service Programs and Services	36,208,948	-	36,208,948	544,183
Bond Fund Program Reserves	-	-	-	2,639,506
Community and Economic Development and Assistance	973,771	-	973,771	111,500
Real Estate Assessment	8,921,886	-	8,921,886	-
Highways, Streets, Roads and Bridges	6,253,400	-	6,253,400	-
Capital Projects	6,310,709	-	6,310,709	-
Debt Service	1,928,512	-	1,928,512	-
Other Governmental Purposes	8,983,160	-	8,983,160	-
Unrestricted	(43,917,042)	5,562,291	(38,354,751)	12,678,422
<i>Total Net Position</i>	<u>\$ 194,548,892</u>	<u>\$ 36,351,279</u>	<u>\$ 230,900,171</u>	<u>\$ 19,523,203</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, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$ 23,782,489	\$ 17,754,265	\$ 14,314,707	\$ 3,320,667
Judicial	13,128,763	5,835,775	153,654	-
Public Safety	25,012,072	4,504,807	7,278,601	-
Public Works	12,659,145	1,341,955	12,975,153	-
Health	23,661,117	3,080,611	10,449,068	-
Human Services	59,558,696	2,663,344	52,791,840	-
Economic Development and Assistance	1,265,279	-	974,584	-
Interest and Fiscal Charges	1,874,586	-	-	-
Other	44,797	-	-	-
<i>Total Governmental Activities</i>	<u>160,986,944</u>	<u>35,180,757</u>	<u>98,937,607</u>	<u>3,320,667</u>
Business-Type Activities				
Sewer System	5,973,572	5,917,810	21,600	4,810,785
Lorain County Regional Airport	1,210,764	52,838	89,265	-
Lorain County Transit	1,956,363	544,977	1,075,824	-
<i>Total Business-Type Activities</i>	<u>9,140,699</u>	<u>6,515,625</u>	<u>1,186,689</u>	<u>4,810,785</u>
<i>Total Primary Government</i>	<u>\$ 170,127,643</u>	<u>\$ 41,696,382</u>	<u>\$ 100,124,296</u>	<u>\$ 8,131,452</u>
Component Unit				
Lorain County Port Authority	\$ 2,367,001	\$ 349,567	\$ 1,864,867	\$ -
Murray Ridge Production Center, Inc.	1,088,366	1,248,596	-	-
Lorain County Visitor's Bureau, Inc.	155,648	-	-	-
<i>Total Component Units</i>	<u>\$ 3,611,015</u>	<u>\$ 1,598,163</u>	<u>\$ 1,864,867</u>	<u>\$ -</u>

General Revenues

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

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

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

Net (Expense)
Revenue and Changes
in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ 11,607,150	\$ -	\$ 11,607,150	\$ -
(7,139,334)	-	(7,139,334)	-
(13,228,664)	-	(13,228,664)	-
1,657,963	-	1,657,963	-
(10,131,438)	-	(10,131,438)	-
(4,103,512)	-	(4,103,512)	-
(290,695)	-	(290,695)	-
(1,874,586)	-	(1,874,586)	-
(44,797)	-	(44,797)	-
<u>(23,547,913)</u>	<u>-</u>	<u>(23,547,913)</u>	<u>-</u>
-	4,776,623	4,776,623	-
-	(1,068,661)	(1,068,661)	-
-	(335,562)	(335,562)	-
-	<u>3,372,400</u>	<u>3,372,400</u>	-
<u>\$ (23,547,913)</u>	<u>\$ 3,372,400</u>	<u>\$ (20,175,513)</u>	<u>\$ -</u>
-	-	-	(152,567)
-	-	-	160,230
-	-	-	(155,648)
-	-	-	<u>(147,985)</u>
58,783,024	-	58,783,024	-
42,011,227	-	42,011,227	-
-	-	-	747,842
13,293,678	-	13,293,678	504,911
(1,405,688)	-	(1,405,688)	489,311
3,726,581	323,832	4,050,413	669,047
116,408,822	323,832	116,732,654	2,411,111
<u>(113,538)</u>	<u>113,538</u>	<u>-</u>	<u>-</u>
92,747,371	3,809,770	96,557,141	2,263,126
<u>101,801,521</u>	<u>32,541,509</u>	<u>134,343,030</u>	<u>17,260,077</u>
<u>\$ 194,548,892</u>	<u>\$ 36,351,279</u>	<u>\$ 230,900,171</u>	<u>\$ 19,523,203</u>

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

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
Assets				
Equity in Pooled Cash and Cash Equivalents and Investments	\$ 41,967,254	\$ 2,785,433	\$ 23,445,543	\$ 19,970,356
Cash with Fiscal Agent	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	193,717	-	80,405	5
Receivables	20,527,028	2,368,694	15,368,115	14,621,679
Notes Receivable	-	-	-	-
Due from External Parties	105,000	-	-	-
Due from Other Funds	1,739,601	133,719	16,620	151,772
Due from Component Unit	390,834	-	-	-
Advances to Other Funds	12,689,568	-	-	-
Materials and Supplies Inventory	322,745	12,579	6,853	2,131
Prepaid Items	116,449	-	-	-
<i>Total Assets</i>	<u>\$ 78,052,196</u>	<u>\$ 5,300,425</u>	<u>\$ 38,917,536</u>	<u>\$ 34,745,943</u>
Liabilities				
Payables	\$ 3,236,919	\$ 707,212	\$ 1,046,853	\$ 1,735,238
Due to Other Funds	102,854	73,967	153,059	21,687
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>3,339,773</u>	<u>781,179</u>	<u>1,199,912</u>	<u>1,756,925</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	9,836,260	-	10,864,571	10,534,368
Unavailable Revenue	3,535,645	1,852,030	3,990,756	3,892,748
<i>Total Deferred Inflows of Resources</i>	<u>13,371,905</u>	<u>1,852,030</u>	<u>14,855,327</u>	<u>14,427,116</u>
Fund Balances				
Nonspendable	16,068,779	12,579	6,853	2,131
Restricted	-	2,654,637	22,855,444	18,559,771
Committed	-	-	-	-
Assigned	11,289,277	-	-	-
Unassigned	33,982,462	-	-	-
<i>Total Fund Balance</i>	<u>61,340,518</u>	<u>2,667,216</u>	<u>22,862,297</u>	<u>18,561,902</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 78,052,196</u>	<u>\$ 5,300,425</u>	<u>\$ 38,917,536</u>	<u>\$ 34,745,943</u>

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

LCBDD	American Rescue Plan	Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 25,855,155	\$ 28,883,954	\$ 12,550,891	\$ 65,263,389	\$ 220,721,975
-	-	-	347,059	347,059
-	-	-	1,376,298	1,650,425
23,906,135	-	461,027	20,562,056	97,814,734
-	-	-	185,581	185,581
-	-	-	-	105,000
-	-	-	52,406	2,094,118
-	-	-	-	390,834
-	-	-	127,461	12,817,029
312,044	-	-	980,542	1,636,894
-	-	-	-	116,449
<u>\$ 50,073,334</u>	<u>\$ 28,883,954</u>	<u>\$ 13,011,918</u>	<u>\$ 88,894,792</u>	<u>\$ 337,880,098</u>
\$ 1,209,993	\$ 12,125	\$ 1,703,144	\$ 2,713,372	\$ 12,364,856
4,642	-	1,000,000	693,477	2,049,686
-	-	6,515,043	1,529,292	8,044,335
-	28,871,829	-	-	28,871,829
-	-	-	2,195,000	2,195,000
<u>1,214,635</u>	<u>28,883,954</u>	<u>9,218,187</u>	<u>7,131,141</u>	<u>53,525,706</u>
18,438,388	-	-	6,721,662	56,395,249
<u>4,480,151</u>	<u>-</u>	<u>-</u>	<u>9,469,423</u>	<u>27,220,753</u>
<u>22,918,539</u>	<u>-</u>	<u>-</u>	<u>16,191,085</u>	<u>83,616,002</u>
312,044	-	-	980,542	17,382,928
25,628,116	-	3,793,731	65,109,585	138,601,284
-	-	-	41,947	41,947
-	-	-	-	11,289,277
-	-	-	(559,508)	33,422,954
<u>25,940,160</u>	<u>-</u>	<u>3,793,731</u>	<u>65,572,566</u>	<u>200,738,390</u>
<u>\$ 50,073,334</u>	<u>\$ 28,883,954</u>	<u>\$ 13,011,918</u>	<u>\$ 88,894,792</u>	<u>\$ 337,880,098</u>

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

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Lorain County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2021*

Total Governmental Fund Balances		\$ 200,738,390
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		146,074,463
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 2,646,050	
Special Assessments	214,500	
Intergovernmental	24,360,203	27,220,753
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets, liabilities and deferred outflows/inflows of resources of the internal service funds are included in governmental activities in the statement of net position.		26,706,313
Unamortized loss on refunding represents deferred outflows, which do not use current financial resources and, therefore, are not reported in the funds.		155,955
The net pension liability and net OPEB liability/asset are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	10,352,430	
Deferred Outflows - Pension	12,339,795	
Deferred Outflows - OPEB	4,995,355	
Net Pension Liability	(87,082,658)	
Deferred Inflows - Pension	(39,174,058)	
Deferred Inflows - OPEB	(31,719,889)	(130,289,025)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(45,690,000)	
OPWC Loans	(376,867)	
OWDA Loans	(14,332)	
Sales Tax Receipt Bond	(4,605,000)	
SIB Loan	(57,539)	
Bond Anticipation Notes	(3,405,000)	
Unamortized Bond Premium	(634,790)	
Compensated Absences	(21,274,429)	(76,057,957)
<i>Net Position of Governmental Activities</i>		\$ 194,548,892

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2021

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
Revenues				
Property Taxes	\$ 8,966,942	\$ -	\$ 10,533,870	\$ 10,712,496
Sales Tax	29,365,546	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	5,250,543	-	-	127,874
Licenses, Permits and Fees	13,734,733	-	-	-
Fines and Forfeitures	749,418	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	11,438,447	13,084,279	12,464,498	9,775,959
Interest	(1,405,688)	-	-	-
Miscellaneous	2,441,670	167,098	69,089	244,170
<i>Total Revenues</i>	<u>70,541,611</u>	<u>13,251,377</u>	<u>23,067,457</u>	<u>20,860,499</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	33,951,160	-	-	-
Judicial Systems	18,053,873	-	-	-
Public Safety	8,292,831	-	-	-
Public Works	75,473	-	-	-
Health	-	-	-	21,790,293
Human Services	2,361,208	15,986,282	21,125,303	-
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Capital Outlay	849,856	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>63,584,401</u>	<u>15,986,282</u>	<u>21,125,303</u>	<u>21,790,293</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,957,210</u>	<u>(2,734,905)</u>	<u>1,942,154</u>	<u>(929,794)</u>
Other Financing Sources (Uses)				
Issuance of Bond Anticipation Notes	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Transfers In	304,675	1,044,938	-	-
Transfers Out	(1,209,039)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(904,364)</u>	<u>1,044,938</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	6,052,846	(1,689,967)	1,942,154	(929,794)
<i>Fund Balances Beginning of Year</i>	<u>55,176,548</u>	<u>4,359,078</u>	<u>20,916,989</u>	<u>19,490,993</u>
<i>Increase (Decrease) in Consumable Inventory</i>	<u>111,124</u>	<u>(1,895)</u>	<u>3,154</u>	<u>703</u>
<i>Fund Balances End of Year</i>	<u>\$ 61,340,518</u>	<u>\$ 2,667,216</u>	<u>\$ 22,862,297</u>	<u>\$ 18,561,902</u>

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

LCBDD	American Rescue Plan	Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 20,422,847	\$ -	\$ -	\$ 7,370,673	\$ 58,006,828
-	-	-	12,645,681	42,011,227
-	-	-	759,676	759,676
283,972	-	-	8,264,196	13,926,585
74,748	-	-	5,409,567	19,219,048
-	-	-	1,183,782	1,933,200
-	-	-	151,357	151,357
13,524,903	1,218,885	4,018,953	39,112,965	104,638,889
-	-	-	6,749	(1,398,939)
172,683	-	-	1,506,871	4,601,581
<u>34,479,153</u>	<u>1,218,885</u>	<u>4,018,953</u>	<u>76,411,517</u>	<u>243,849,452</u>
-	1,218,885	584,448	5,612,389	41,366,882
-	-	-	708,886	18,762,759
-	-	-	27,983,329	36,276,160
-	-	-	10,196,835	10,272,308
-	-	-	3,323,562	25,113,855
31,501,038	-	-	18,505,769	89,479,600
-	-	-	1,301,991	1,301,991
-	-	-	44,797	44,797
-	-	8,051,523	-	8,901,379
-	-	-	6,866,916	6,866,916
-	-	24,102	1,975,759	1,999,861
<u>31,501,038</u>	<u>1,218,885</u>	<u>8,660,073</u>	<u>76,520,233</u>	<u>240,386,508</u>
<u>2,978,115</u>	<u>-</u>	<u>(4,641,120)</u>	<u>(108,716)</u>	<u>3,462,944</u>
-	-	-	3,405,000	3,405,000
-	-	-	77,393	77,393
-	-	5,875,002	1,856,802	9,081,417
-	-	-	(7,827,502)	(9,036,541)
-	-	5,875,002	(2,488,307)	3,527,269
2,978,115	-	1,233,882	(2,597,023)	6,990,213
<u>22,954,658</u>	<u>-</u>	<u>2,559,849</u>	<u>68,646,537</u>	<u>194,104,652</u>
7,387	-	-	(476,948)	(356,475)
<u>\$ 25,940,160</u>	<u>\$ -</u>	<u>\$ 3,793,731</u>	<u>\$ 65,572,566</u>	<u>\$ 200,738,390</u>

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

Lorain County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021*

Net Change in Fund Balances - Total Governmental Funds		\$ 6,990,213
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	5,672,291	
Current Year Depreciation	<u>(5,668,597)</u>	3,694
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(1,086,239)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	16,520	
Special Assessments	(31,380)	
Intergovernmental	10,819,014	
Other	<u>(875,000)</u>	9,929,154
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		(356,475)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	2,720,000	
Special Assessment Bonds	320,000	
OPWC Loans	51,889	
OWDA Loans	13,686	
Sales Tax Receipt Bond	385,000	
SIB Loan	26,342	
Bond Anticipation Notes	<u>3,350,000</u>	6,866,917
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Bond Anticipation Notes		(3,405,000)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Amortization of Premium on Bonds	63,478	
Amortization of Refunding Loss	<u>(15,596)</u>	47,882
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		11,803,933
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(1,273,429)	
OPEB	<u>61,350,421</u>	60,076,992
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		57,312
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences		<u>1,818,988</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 92,747,371</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, 2021

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 8,487,894	\$ 8,942,575	\$ 8,942,575	\$ -	\$ 8,942,575	\$ -
Sales Tax	28,800,000	30,877,470	30,877,470	-	30,877,470	-
Charges for Services	3,670,850	3,051,627	3,051,627	-	3,051,627	-
Licenses, Permits and Fees	9,210,415	13,331,354	13,391,907	-	13,391,907	60,553
Fines and Forfeitures	704,000	717,544	724,251	-	724,251	6,707
Intergovernmental Revenue	8,867,800	10,865,994	10,870,772	-	10,870,772	4,778
Interest Income	1,319,312	1,342,923	1,342,923	-	1,342,923	-
Miscellaneous Revenue	966,275	2,524,953	2,526,304	-	2,526,304	1,351
Total Revenues	62,026,546	71,654,440	71,727,829	-	71,727,829	73,389
Expenditures						
Current:						
General Government:						
Legislative and Executive	36,520,018	36,351,480	32,739,135	1,180,301	33,919,436	2,432,044
Judicial	18,873,314	19,384,180	17,954,005	120,374	18,074,379	1,309,801
Public Safety	8,398,524	9,206,765	8,207,089	257,987	8,465,076	741,689
Public Works	75,300	75,300	75,146	-	75,146	154
Health	4,000	4,000	-	-	-	4,000
Human Services	2,901,400	3,166,192	2,322,012	50,056	2,372,068	794,124
Capital Outlay	1,253,208	1,328,208	870,061	15,456	885,517	442,691
Intergovernmental	5,175	5,175	3,048	-	3,048	2,127
Total Expenditures	68,030,940	69,521,300	62,170,496	1,624,174	63,794,670	5,726,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,004,394)	2,133,140	9,557,333	(1,624,174)	7,933,159	5,800,019
Other Financing Sources (Uses)						
Transfers In	-	1,349,675	1,349,675	-	1,349,675	-
Transfers Out	(3,470,000)	(3,517,962)	(1,209,039)	-	(1,209,039)	2,308,923
Advances In	-	88,435	88,435	-	88,435	-
Advances Out	(130,000)	(1,301,118)	(1,301,118)	-	(1,301,118)	-
Total Other Financing Sources (Uses)	(3,600,000)	(3,380,970)	(1,072,047)	-	(1,072,047)	2,308,923
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,604,394)	(1,247,830)	8,485,286	\$ (1,624,174)	\$ 6,861,112	\$ 8,108,942
Fund Balance at Beginning of Year	30,739,717	30,739,717	30,739,717			
Fund Balance at End of Year	\$ 21,135,323	\$ 29,491,887	\$ 39,225,003			

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, 2021

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Intergovernmental Revenue	\$ 19,120,000	\$ 14,896,296	\$ 14,896,296	\$ -	\$ 14,896,296	\$ -
Miscellaneous Revenue	350,000	166,933	167,098	-	167,098	165
Total Revenues	19,470,000	15,063,229	15,063,394	-	15,063,394	165
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,875,000	7,100,000	7,065,272	-	7,065,272	34,728
Fringe Benefits	4,389,688	3,879,188	3,791,827	-	3,791,827	87,361
Material and Supplies	336,500	227,100	185,868	32,340	218,208	8,892
Equipment	100,000	71,000	38,084	20,571	58,655	12,345
Contractual Services	6,248,715	6,449,758	4,776,829	59,413	4,836,242	1,613,516
Capital Outlay	7,500	500	-	-	-	500
Fees	187,627	23,127	17,737	-	17,737	5,390
Other	147,000	42,500	28,023	-	28,023	14,477
Total Expenditures	19,292,030	17,793,173	15,903,640	112,324	16,015,964	1,777,209
Excess (Deficiency) of Revenues Over (Under) Expenditures	177,970	(2,729,944)	(840,246)	(112,324)	(952,570)	1,777,374
Other Financing Sources (Uses)						
Transfers In	-	1,044,938	1,044,938	-	1,044,938	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	177,970	(1,685,006)	204,692	<u>\$ (112,324)</u>	<u>\$ 92,368</u>	<u>\$ 1,777,374</u>
Fund Balance at Beginning of Year	2,580,741	2,580,741	2,580,741			
Fund Balance at End of Year	\$ 2,758,711	\$ 895,735	\$ 2,785,433			

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Property Taxes	\$ 9,972,826	\$ 10,548,274	\$ 10,548,274	\$ -	\$ 10,548,274	\$ -
Intergovernmental Revenue	11,730,173	12,411,475	12,411,475	-	12,411,475	-
Miscellaneous Revenue	50,000	99,723	99,723	-	99,723	-
Total Revenues	<u>21,752,999</u>	<u>23,059,472</u>	<u>23,059,472</u>	<u>-</u>	<u>23,059,472</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	9,581,466	9,581,466	9,337,448	-	9,337,448	244,018
Fringe Benefits	4,574,253	4,574,253	4,102,459	-	4,102,459	471,794
Material and Supplies	245,670	224,498	182,110	6,681	188,791	35,707
Equipment	79,513	40,700	40,691	-	40,691	9
Contractual Services	7,823,101	7,649,640	6,762,266	485,678	7,247,944	401,696
Fees	470,050	480,857	29,294	-	29,294	451,563
Other	507,284	513,106	424,726	16,049	440,775	72,331
Total Expenditures	<u>23,281,337</u>	<u>23,064,520</u>	<u>20,878,994</u>	<u>508,408</u>	<u>21,387,402</u>	<u>1,677,118</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,528,338)	(5,048)	2,180,478	<u>\$ (508,408)</u>	<u>\$ 1,672,070</u>	<u>\$ 1,677,118</u>
Fund Balance at Beginning of Year	<u>20,893,515</u>	<u>20,893,515</u>	<u>20,893,515</u>			
Fund Balance at End of Year	<u>\$ 19,365,177</u>	<u>\$ 20,888,467</u>	<u>\$ 23,073,993</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)
Mental Health, Addiction and Recovery Services
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Property Taxes	\$ 10,176,837	\$ 10,726,451	\$ 10,726,451	\$ -	\$ 10,726,451	\$ -
Charges for Services	-	127,874	127,874	-	127,874	-
Intergovernmental Revenue	6,906,216	9,786,658	9,786,658	-	9,786,658	-
Miscellaneous Revenue	1,154,603	63,428	63,428	-	63,428	-
Total Revenues	<u>18,237,656</u>	<u>20,704,411</u>	<u>20,704,411</u>	<u>-</u>	<u>20,704,411</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,290,000	1,379,264	1,284,821	-	1,284,821	94,443
Fringe Benefits	620,500	686,079	509,003	-	509,003	177,076
Material and Supplies	73,092	128,954	84,016	-	84,016	44,938
Equipment	176,041	30,015	20,983	-	20,983	9,032
Contractual Services	17,664,106	25,859,161	18,077,817	1,897,965	19,975,782	5,883,379
Capital Outlay	737,071	350,000	-	-	-	350,000
Other	1,075,352	2,680,126	1,835,235	-	1,835,235	844,891
Total Expenditures	<u>21,636,162</u>	<u>31,113,599</u>	<u>21,811,875</u>	<u>1,897,965</u>	<u>23,709,840</u>	<u>7,403,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,398,506)	(10,409,188)	(1,107,464)	<u>\$ (1,897,965)</u>	<u>\$ (3,005,429)</u>	<u>\$ 7,403,759</u>
Fund Balance at Beginning of Year	20,717,563	20,717,563	20,717,563			
Fund Balance at End of Year	<u>\$ 17,319,057</u>	<u>\$ 10,308,375</u>	<u>\$ 19,610,099</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Property Taxes	\$ 19,466,632	\$ 20,507,275	\$ 20,507,275	\$ -	\$ 20,507,275	\$ -
Charges for Services	830,000	283,972	283,972	-	283,972	-
Intergovernmental Revenue	14,210,533	13,401,475	13,401,475	-	13,401,475	-
Miscellaneous Revenue	1,719,500	181,793	181,793	-	181,793	-
Total Revenues	<u>36,226,665</u>	<u>34,374,515</u>	<u>34,374,515</u>	<u>-</u>	<u>34,374,515</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	17,485,000	17,385,000	15,481,846	-	15,481,846	1,903,154
Fringe Benefits	11,049,473	11,149,473	7,879,752	-	7,879,752	3,269,721
Material and Supplies	940,539	768,360	452,024	75,663	527,687	240,673
Equipment	310,450	180,450	78,284	-	78,284	102,166
Contractual Services	10,972,973	7,289,647	3,508,652	3,343,914	6,852,566	437,081
Capital Outlay	276,111	192,695	135,885	-	135,885	56,810
Fees	145,000	145,000	141,216	-	141,216	3,784
Other	4,146,072	4,187,897	3,706,916	35,521	3,742,437	445,460
Total Expenditures	<u>45,325,618</u>	<u>41,298,522</u>	<u>31,384,575</u>	<u>3,455,098</u>	<u>34,839,673</u>	<u>6,458,849</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,098,953)	(6,924,007)	2,989,940	<u>\$ (3,455,098)</u>	<u>\$ (465,158)</u>	<u>\$ 6,458,849</u>
Fund Balance at Beginning of Year	<u>22,234,655</u>	<u>22,234,655</u>	<u>22,234,655</u>			
Fund Balance at End of Year	<u>\$ 13,135,702</u>	<u>\$ 15,310,648</u>	<u>\$ 25,224,595</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)
American Rescue Plan
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Intergovernmental Revenue	\$ 30,090,714	\$ 30,090,714	\$ 30,090,714	\$ -	\$ 30,090,714	\$ -
Total Revenues	30,090,714	30,090,714	30,090,714	-	30,090,714	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Contractual Services	76,575	76,575	-	76,575	76,575	-
Other	-	1,595,000	1,206,760	-	1,206,760	388,240
Total Expenditures	76,575	1,671,575	1,206,760	76,575	1,283,335	388,240
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,014,139	28,419,139	28,883,954	<u>\$ (76,575)</u>	<u>\$ 28,807,379</u>	<u>\$ 388,240</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ 30,014,139	\$ 28,419,139	\$ 28,883,954			

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

Lorain County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds				Governmental Activities
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total	Internal Service Funds
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 5,088,020	\$ 1,409,381	\$ 167,780	\$ 6,665,181	\$ 31,392,170
Cash and Cash Equivalents in Segregated Accounts	11,206	-	10,529	21,735	-
Receivables, Net of Allowances	9,384,720	271,813	74,026	9,730,559	219,171
Due From Other Funds	-	-	57,347	57,347	-
Materials and Supplies Inventory	26,861	-	-	26,861	-
<i>Total Current Assets</i>	<u>14,510,807</u>	<u>1,681,194</u>	<u>309,682</u>	<u>16,501,683</u>	<u>31,611,341</u>
<i>Non-Current Assets:</i>					
Net OPEB Asset	101,977	-	10,198	112,175	-
Non-Depreciable Capital Assets	3,861,051	4,540,485	-	8,401,536	-
Depreciable Capital Assets, Net	25,623,268	8,169,306	728,353	34,520,927	-
<i>Total Non-Current Assets</i>	<u>29,586,296</u>	<u>12,709,791</u>	<u>738,551</u>	<u>43,034,638</u>	<u>-</u>
<i>Total Assets</i>	<u>44,097,103</u>	<u>14,390,985</u>	<u>1,048,233</u>	<u>59,536,321</u>	<u>31,611,341</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding	867,587	-	-	867,587	-
Pension	518,889	-	11,824	530,713	-
OPEB	291,312	-	5,025	296,337	-
<i>Total Deferred Outflows of Resources</i>	<u>1,677,788</u>	<u>-</u>	<u>16,849</u>	<u>1,694,637</u>	<u>-</u>
Liabilities					
<i>Current Liabilities:</i>					
Payables	348,774	76,576	73,120	498,470	4,905,028
Compensated Absences Current	7,417	-	1,982	9,399	-
Due to Other Funds	101,779	-	-	101,779	-
OWDA Loan - Current	161,482	-	-	161,482	-
OPWC Loan - Current	9,223	-	-	9,223	-
Notes Payable	4,495,000	-	-	4,495,000	-
General Obligation Bonds - Current	465,000	-	-	465,000	-
<i>Total Current Liabilities</i>	<u>5,588,675</u>	<u>76,576</u>	<u>75,102</u>	<u>5,740,353</u>	<u>4,905,028</u>
<i>Long-Term Liabilities:</i>					
Advances from Other Funds	2,066,103	1,137,591	1,569,000	4,772,694	-
Compensated Absences	109,653	-	32,791	142,444	-
OWDA Loan	3,886,490	-	-	3,886,490	-
OPWC Loan	28,125	-	-	28,125	-
General Obligation Bonds	8,603,406	-	-	8,603,406	-
Net Pension Liability	864,146	-	86,415	950,561	-
<i>Total Long-Term Liabilities</i>	<u>15,557,923</u>	<u>1,137,591</u>	<u>1,688,206</u>	<u>18,383,720</u>	<u>-</u>
<i>Total Liabilities</i>	<u>21,146,598</u>	<u>1,214,167</u>	<u>1,763,308</u>	<u>24,124,073</u>	<u>4,905,028</u>
Deferred Inflows of Resources					
Pension	374,115	-	37,702	411,817	-
OPEB	312,288	-	31,501	343,789	-
<i>Total Deferred Inflows of Resources</i>	<u>686,403</u>	<u>-</u>	<u>69,203</u>	<u>755,606</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	17,350,844	12,709,791	728,353	30,788,988	-
Unrestricted	6,591,046	467,027	(1,495,782)	5,562,291	26,706,313
<i>Total Net Position</i>	<u>\$ 23,941,890</u>	<u>\$ 13,176,818</u>	<u>\$ (767,429)</u>	<u>\$ 36,351,279</u>	<u>\$ 26,706,313</u>

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, 2021

	Enterprise			Total	Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund		Internal Service Funds
Operating Revenues					
Charges for Services	\$ 5,917,810	\$ 52,838	\$ 544,977	\$ 6,515,625	\$ 40,994,610
Miscellaneous Revenue	10,400	313,432	-	323,832	6,339
<i>Total Operating Revenues</i>	<u>5,928,210</u>	<u>366,270</u>	<u>544,977</u>	<u>6,839,457</u>	<u>41,000,949</u>
Operating Expenses					
Contract Services	2,565,222	505,821	1,916,775	4,987,818	215,565
Personal Services	637,615	-	62,520	700,135	233,212
Fringe Benefits	(24,793)	-	(37,762)	(62,555)	127,612
Depreciation	739,624	573,791	74,767	1,388,182	-
Claims Expense	-	-	-	-	40,358,582
Materials and Supplies	157,902	51,285	3,228	212,415	8,472
Miscellaneous	1,339,179	5,100	11,602	1,355,881	194
<i>Total Operating Expenses</i>	<u>5,414,749</u>	<u>1,135,997</u>	<u>2,031,130</u>	<u>8,581,876</u>	<u>40,943,637</u>
<i>Operating Income (Loss)</i>	<u>513,461</u>	<u>(769,727)</u>	<u>(1,486,153)</u>	<u>(1,742,419)</u>	<u>57,312</u>
Non-Operating Revenues (Expenses)					
Intergovernmental	21,600	89,265	1,075,824	1,186,689	-
Interest and Fiscal Charges	(558,823)	-	-	(558,823)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(537,223)</u>	<u>89,265</u>	<u>1,075,824</u>	<u>627,866</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(23,762)</u>	<u>(680,462)</u>	<u>(410,329)</u>	<u>(1,114,553)</u>	<u>57,312</u>
Capital Contributions	4,969,199	-	-	4,969,199	-
Transfers In	40,600	-	50,000	90,600	-
Transfers Out	(135,476)	-	-	(135,476)	-
<i>Change in Net Position</i>	<u>4,850,561</u>	<u>(680,462)</u>	<u>(360,329)</u>	<u>3,809,770</u>	<u>57,312</u>
<i>Net Position Beginning of Year</i>	<u>19,091,329</u>	<u>13,857,280</u>	<u>(407,100)</u>	<u>32,541,509</u>	<u>26,649,001</u>
<i>Net Position End of Year</i>	<u>\$ 23,941,890</u>	<u>\$ 13,176,818</u>	<u>\$ (767,429)</u>	<u>\$ 36,351,279</u>	<u>\$ 26,706,313</u>

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, 2021

	Enterprise Funds				Governmental
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total	Internal Service Funds
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 6,532,231	\$ 52,946	\$ 569,836	\$ 7,155,013	\$ 41,374,062
Cash Payments to Suppliers for Goods and Services	(159,228)	(51,285)	(3,228)	(213,741)	(8,472)
Cash Payments to Employees for Services and Benefits	(862,868)	-	(87,264)	(950,132)	(350,980)
Cash Payments for Contractual Services	(2,667,003)	(432,163)	(2,201,865)	(5,301,031)	(1,445,004)
Cash Payments for Claims	-	-	-	-	(38,356,141)
Other Cash Receipts	133	325,383	-	325,516	8,459
Other Cash Payments	(1,338,531)	(5,100)	(11,602)	(1,355,233)	(194)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,504,734</u>	<u>(110,219)</u>	<u>(1,734,123)</u>	<u>(339,608)</u>	<u>1,221,730</u>
Cash Flows from Noncapital Financing Activities					
Grants and Contributions	31,600	99,589	1,357,970	1,489,159	-
Advances In	100,000	-	-	100,000	-
Advances Out	(55,002)	-	-	(55,002)	-
Transfers In	-	-	50,000	50,000	-
Transfers Out	(135,476)	-	-	(135,476)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(58,878)</u>	<u>99,589</u>	<u>1,407,970</u>	<u>1,448,681</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities					
Acquisition of Capital Assets	(3,891,857)	(81,647)	-	(3,973,504)	-
Note Proceeds	4,495,000	-	-	4,495,000	-
Principal Payments on Debt	(5,071,648)	-	-	(5,071,648)	-
Interest Payments on Debt	(414,555)	-	-	(414,555)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(4,883,060)</u>	<u>(81,647)</u>	<u>-</u>	<u>(4,964,707)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(3,437,204)</u>	<u>(92,277)</u>	<u>(326,153)</u>	<u>(3,855,634)</u>	<u>1,221,730</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>8,536,430</u>	<u>1,501,658</u>	<u>504,462</u>	<u>10,542,550</u>	<u>30,170,440</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 5,099,226</u>	<u>\$ 1,409,381</u>	<u>\$ 178,309</u>	<u>\$ 6,686,916</u>	<u>\$ 31,392,170</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ 513,461	\$ (769,727)	\$ (1,486,153)	\$ (1,742,419)	\$ 57,312
Adjustments:					
Depreciation	739,624	573,791	74,767	1,388,182	-
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	37,309	12,059	14,258	63,626	381,572
Special Assessments	566,846	-	10,601	577,447	-
Prepaid Items	-	-	-	-	311,443
Materials and Supplies Inventory	(1,326)	-	-	(1,326)	-
Net OPEB Asset	(101,977)	-	(10,198)	(112,175)	-
Deferred Outflows - Pension/OPEB	(601,526)	-	14,444	(587,082)	-
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	78,073	73,658	(284,833)	(133,102)	471,403
Intergovernmental Payable	(108,679)	-	-	(108,679)	-
Due to Other Funds	(769,801)	-	-	(769,801)	-
Advances from Other Funds	713,668	-	-	713,668	-
Compensated Absences Payable	47,745	-	9,324	57,069	-
Deferred Inflows - Pension/OPEB	502,282	-	32,274	534,556	-
Net Pension Liability	285,744	-	(29,265)	256,479	-
Net OPEB Liability	(396,709)	-	(79,342)	(476,051)	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 1,504,734</u>	<u>\$ (110,219)</u>	<u>\$ (1,734,123)</u>	<u>\$ (339,608)</u>	<u>\$ 1,221,730</u>

Noncash Capital Financing Activities:

The County received \$4,810,785 of contributed capital assets in 2021.
The County purchased \$40,073 and \$11,563 of capital assets on account for the sewer fund in 2021 and 2020, respectively.
The County transferred capital assets paid from governmental funds to the sewer fund in 2021 in the amount of \$158,414.

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, 2021

	Custodial
Assets	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 23,587,514
Cash and Cash Equivalents in Segregated Accounts	6,648,698
Property and Other Taxes Receivable	481,443,321
Special Assessments Receivable	27,652,481
Intergovernmental Receivable	34,916,250
<i>Total Assets</i>	574,248,264
Liabilities	
Local Government Taxes Payable	927
Due to Other Governments	84,661,421
Due to Primary Government	105,000
Due to Others	70,894
<i>Total Liabilities</i>	84,838,242
Deferred Inflows of Resources	
Property Taxes not Levied to Finance Current Year Operations	443,351,916
<i>Total Deferred Inflows of Resources</i>	443,351,916
Net Position	
Restricted Net Position for Individuals, Organizations & Other Governments	46,058,106
<i>Total Net Position</i>	\$ 46,058,106

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

Lorain County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	Custodial
Additions	
Interest, Dividends and Other Investment Income	\$ 508
Unclaimed Monies Received	503
Miscellaneous	67,372
Intergovernmental	35,312,674
Amounts Received as Fiscal Agent	23,713,270
Licenses, Permits & Fees for Other Governments	55,075,549
Fines & Forfeitures for Other Governments	1,815
Property Tax Collections for Other Governments	479,468,861
Sheriff Sale Collections for Other Governments	5,215,211
Contributions from Individuals	165,352
Amounts Received for Others	1,666,732
<i>Total Additions</i>	<i>600,687,847</i>
 Deductions	
Miscellaneous	306,774
Distributions as Fiscal Agent	22,948,393
Distributions of State Funds to Other Governments	34,484,234
Distributions to the State of Ohio	165,278
Licenses, Permits & Fees Distributions to Other Governments	54,513,182
Fines & Forfeitures Distributions to Other Governments	1,815
Property Tax Distributions to Other Governments	476,318,842
Sheriff Sale Distributions to Other Governments	5,196,766
Distributions to Individuals	460,710
Other Distributions	380,335
Amounts Paid to Others	985,568
<i>Total Deductions</i>	<i>595,761,897</i>
 <i>Change in Net Position</i>	 <i>4,925,950</i>
 <i>Net Position Beginning of Year</i>	 <i>41,132,156</i>
 <i>Net Position End of Year</i>	 <i>\$ 46,058,106</i>

See accompanying notes to the basic financial statements.

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, 2021
Murray Ridge Production Center, Inc. - June 30, 2021
Lorain County Visitor's Bureau, Inc. - December 31, 2021

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,396,658	\$ 2,554,072	\$ 1,836,856	\$ 10,787,586
Bond Fund Program Reserves	-	-	15,375	15,375
Receivables, Net of Allowances	1,502,337	258,178	44,815	1,805,330
Material and Supplies Inventory	-	-	850	850
Deposits	-	1,000	-	1,000
Assets Held for Resale	6,826,845	-	-	6,826,845
Noncurrent Assets:				
Bond Fund Program Reserves	2,520,506	-	103,624	2,624,130
Unamortized Bond Discount	48,000	-	-	48,000
Net OPEB Asset	17,301	-	-	17,301
Due from Other Entities	3,409,276	-	-	3,409,276
Capital Assets not being Depreciated	568,688	-	86,935	655,623
Capital Assets, Net of Depreciation	2,980,904	24,905	252,538	3,258,347
Total Assets	<u>24,270,515</u>	<u>2,838,155</u>	<u>2,340,993</u>	<u>29,449,663</u>
Deferred Outflows of Resources:				
Pension	97,984	-	-	97,984
OPEB	28,782	-	-	28,782
Total Deferred Outflows of Resources	<u>126,766</u>	<u>-</u>	<u>-</u>	<u>126,766</u>
Liabilities:				
Current Liabilities:				
Payables	1,144,329	70,773	7,585	1,222,687
Accrued Interest	68,552	-	-	68,552
Noncurrent Liabilities:				
Due within One Year	171,538	-	50,833	222,371
Due in more than One Year:				
Net Pension Liability	154,446	-	-	154,446
Net OPEB Liability	-	-	-	-
Other Amounts	6,853,910	-	721,682	7,575,592
Total Liabilities	<u>8,392,775</u>	<u>70,773</u>	<u>780,100</u>	<u>9,243,648</u>
Deferred Inflows of Resources:				
Pension	506,040	-	-	506,040
OPEB	303,538	-	-	303,538
Total Deferred Inflows of Resources	<u>809,578</u>	<u>-</u>	<u>-</u>	<u>809,578</u>
Net Position:				
Net Investment in Capital Assets	3,549,592	-	-	3,549,592
Restricted for:				
Human Service Programs and Services	-	544,183	-	544,183
Bond Fund Program Reserves	2,520,506	-	119,000	2,639,506
Community and Economic Development and Assistance	111,500	-	-	111,500
Unrestricted	9,013,330	2,223,199	1,441,893	12,678,422
Total Net Position	<u>\$ 15,194,928</u>	<u>\$ 2,767,382</u>	<u>\$ 1,560,893</u>	<u>\$ 19,523,203</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, 2021
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2021
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2021

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net Revenue and Changes in Net Position</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Lorain County Visitor's Bureau, Inc.</u>	<u>Total Component Units</u>
Lorain County Port Authority							
Economic Development	\$ 2,367,001	\$ 349,567	\$ 1,864,867	\$ (152,567)	\$ -	\$ -	\$ (152,567)
Murray Ridge Production Center, Inc.							
Production	1,088,366	1,248,596	-	-	160,230	-	160,230
Lorain County Visitor's Bureau, Inc.							
Tourism	155,648	-	-	-	-	(155,648)	(155,648)
Total Component Units	<u>\$ 3,611,015</u>	<u>\$ 1,598,163</u>	<u>\$ 1,864,867</u>	<u>(152,567)</u>	<u>160,230</u>	<u>(155,648)</u>	<u>(147,985)</u>
General Revenues:							
Lodging and Excise Tax				-	-	747,842	747,842
Intergovernmental Revenue							
not Restricted to Specific Programs				504,911	-	-	504,911
Investment Income				38,214	451,097	-	489,311
Other Income				572,884	90,338	5,825	669,047
Total General Revenue				<u>1,116,009</u>	<u>541,435</u>	<u>753,667</u>	<u>2,411,111</u>
Changes in Net Position				963,442	701,665	598,019	2,263,126
Net Position - Beginning - Restated				<u>14,231,486</u>	<u>2,065,717</u>	<u>962,874</u>	<u>17,260,077</u>
Net Position - Ending				<u>\$ 15,194,928</u>	<u>\$ 2,767,382</u>	<u>\$ 1,560,893</u>	<u>\$ 19,523,203</u>

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

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NOTE 1 - REPORTING ENTITY

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

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

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

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

Murray Ridge Production Center, Inc. (the Workshop). The Workshop is a legally separate, 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 Infirmary Road, Elyria, Ohio 44035.

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

Lorain County Visitors Bureau (the Bureau). The Bureau is a legally separate not-for-profit corporation funded from a Hotel Lodging Excise Tax for the purpose of increasing tourism and its economic impact in Lorain County.

The Lorain County Board of Commissioners voted to appoint a new Director of the Bureau in 2021 and is able to impose its will on the Bureau. Therefore, the Bureau has been determined to be a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Visitors Bureau, Lorain County Administration Building, Elyria, Ohio 44035.

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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. Non-major funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County’s major governmental funds:

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

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

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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used, are not eliminated in the process of consolidation.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources are generally included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reflect the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current

financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

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

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

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 Non-exchange 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.

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net 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 charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net 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, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Expenses/Expenditures

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

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

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

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 custodial funds, are legally required to be budgeted and appropriated. Budget information for the Law Enforcement Trust Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain a separate budgetary record.

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2021.

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 2021, investments were limited to STAR Ohio, U.S. Treasury Notes, U.S. Treasury Securities issued by Federal Agricultural Mortgage Corporation (FAMC), Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) and commercial paper.

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. Nonparticipating investment contracts such as 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 2021. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company. STAR Ohio has adopted GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. For the fiscal year 2021, there were no limitations or restriction on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest in the General Fund during 2021 amounted to a deficit of \$1,405,688, which includes a deficit of \$1,185,738 assigned from other County funds.

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

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an 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 acquisition value on the date donated. The County maintains a capitalization threshold of fifteen thousand dollars for property, plant and equipment, one hundred thousand dollars for intangibles and ten thousand dollars for infrastructure items. The County's infrastructure consists of roads, bridges, and culverts. Improvements

are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

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 non-operating 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/Other Postemployment Benefits (OPEB)

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

R. Implementation of New Accounting Principles

For the year ended December 31, 2021, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 93, *Replacement of Interbank Offered Rates* and GASB Statement No. 98, *The Annual Comprehensive Financial Report*.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of certain provisions (all except for paragraphs 13 and 14, which are effective for fiscal years beginning after June 15, 2021), of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 98 establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 3 - DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2021:

	Deficit
Special Revenue Funds:	
Bascule Bridge	\$ (51,391)
County Erosion Control	(200,214)
Crime Laboratory	(117,122)
LCCCW Assessment Grant	(190,781)
Total	\$ (559,508)

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Cash on Hand

At year-end, the County had \$698,522 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the bank balance was \$78,233,257. Of the County's bank balance, \$66,225,404 was exposed to custodial credit risk as described below. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

Investments

As of December 31, 2021, the County had the following investments and maturities (in years):

<u>Investment</u>	<u>Measurement Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>% of Portfolio</u>
Net Asset Value:				
STAR Ohio	\$ 29,499,266	\$ 29,499,266	\$ -	13.50%
Fair Value:				
Commercial Paper	7,987,560	7,987,560	-	3.66%
US Treasury Notes	22,627,391	-	22,627,391	10.36%
FFCB	45,308,981	6,550,304	38,758,677	20.73%
FNMA	30,797,593	1,610,170	29,187,423	14.10%
FHLB	43,407,371	3,560,135	39,847,236	19.87%
FHLMC	28,688,344	3,575,488	25,112,856	13.13%
FAMC	10,163,693	-	10,163,693	4.65%
Total Investments	<u>\$ 218,480,199</u>	<u>\$ 52,782,923</u>	<u>\$ 165,697,276</u>	<u>100.0%</u>

Lorain County, Ohio
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2021.

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

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

Credit Risk – The Ohio Revised Code and the Lorain County Investment Policy limits investments in commercial paper, corporate bonds and mutual funds to the two top ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency securities had a rating of AA+ from S&P Global Ratings and Aaa from Moody's. S&P Global Ratings has assigned the Commercial Paper an A1 rating and STAR Ohio an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2021 is 51 days.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments in FAMC, 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 2021 for real and public utility property taxes represents collections of 2020 taxes. The 2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2021 real property taxes are collected in and intended to finance 2022 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 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2021 was \$9.582 per \$1,000 of assessed value. The assessed values upon which the 2021 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 7,269,852,060
Public Utilities Personal Property	551,648,650
Total	<u>\$ 7,821,500,710</u>

Lorain County, Ohio
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Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2021.

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

Proceeds of the 0.50% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2021.

NOTE 7 – RECEIVABLES & PAYABLES

Receivables as of year-end for the County’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	Mental Health, Addiction and Recovery Services	LCBDD	Construction Projects
Receivables:						
Interest	\$ 249,959	\$ -	\$ -	\$ -	\$ -	\$ -
Property & Other Local Taxes	10,297,775	-	11,374,334	11,028,638	19,303,512	-
Sales Tax	4,200,649	-	-	-	-	-
Accounts	430,409	-	-	28,970	79,376	-
Intergovernmental	3,591,720	2,368,694	3,993,781	3,564,071	4,523,247	461,027
Local Government	1,756,516	-	-	-	-	-
Total Receivables	\$ 20,527,028	\$ 2,368,694	\$ 15,368,115	\$ 14,621,679	\$ 23,906,135	\$ 461,027

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Receivables:					
Property & Other Local Taxes	\$ 7,082,590	\$ -	\$ -	\$ -	\$ -
Sales Tax	2,093,805	-	-	-	-
Accounts	440,998	163,702	18,930	-	219,171
Special Assessments	214,500	9,221,018	-	-	-
Intergovernmental	6,440,339	-	252,883	74,026	-
Local Government	4,289,824	-	-	-	-
Total Receivables	\$ 20,562,056	\$ 9,384,720	\$ 271,813	\$ 74,026	\$ 219,171

Lorain County, Ohio
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Payables as of year-end for the County's individual major, nonmajor and internal service funds in the aggregate are as follows:

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services	LCBDD	American Rescue Plan
Payables:						
Accounts	\$ 823,588	\$ 353,478	\$ 518,839	\$ 1,649,693	\$ 307,423	\$ 12,125
Intergovernmental	410,337	85,735	123,779	39,188	271,278	-
Payroll Withholding	779,023	-	-	-	-	-
Wages and Salaries	1,223,971	267,999	404,235	46,357	631,292	-
Total Payables	<u>\$ 3,236,919</u>	<u>\$ 707,212</u>	<u>\$ 1,046,853</u>	<u>\$ 1,735,238</u>	<u>\$ 1,209,993</u>	<u>\$ 12,125</u>

	Construction Projects	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Payables:						
Contracts	\$ 1,111,346	\$ 201,598	\$ 38,149	\$ -	\$ -	\$ -
Accounts	591,798	701,965	204,480	76,576	71,082	7,962
Intergovernmental	-	695,172	80,391	-	-	3,101
Retainage	-	-	1,924	-	-	-
Wages and Salaries	-	1,114,637	23,830	-	2,038	10,980
Claims	-	-	-	-	-	4,882,985
Total Payables	<u>\$ 1,703,144</u>	<u>\$ 2,713,372</u>	<u>\$ 348,774</u>	<u>\$ 76,576</u>	<u>\$ 73,120</u>	<u>\$ 4,905,028</u>

NOTE 8 - CAPITAL ASSETS

Activity for the Governmental Activities for the year ended December 31, 2021 are as follows:

	Balance	Increase	Decrease	Balance
Capital Assets Not Being Depreciated:				
Land	\$ 5,473,425	\$ -	\$ -	\$ 5,473,425
Construction In Progress	3,983,867	3,855,767	1,025,331	6,814,303
Total Capital Assets Not Being Depreciated	<u>9,457,292</u>	<u>3,855,767</u>	<u>1,025,331</u>	<u>12,287,728</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	143,290,396	1,055,354	1,304,314	143,041,436
Vehicles	12,184,365	499,699	458,586	12,225,478
Machinery & Equipment	13,269,700	826,673	-	14,096,373
Furniture & Fixtures	451,617	-	-	451,617
Intangible Assets	4,011,191	-	-	4,011,191
Infrastructure	107,110,775	460,129	-	107,570,904
Total Capital Assets Being Depreciated	<u>280,318,044</u>	<u>2,841,855</u>	<u>1,762,900</u>	<u>281,396,999</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	53,078,226	2,894,400	239,385	55,733,241
Vehicles	4,908,058	605,633	437,276	5,076,415
Machinery & Equipment	8,162,475	630,378	-	8,792,853
Furniture & Fixtures	170,960	13,737	-	184,697
Intangible Assets	1,701,764	191,529	-	1,893,293
Infrastructure	74,596,845	1,332,920	-	75,929,765
Total Accumulated Depreciation	<u>142,618,328</u>	<u>5,668,597</u>	<u>676,661</u>	<u>147,610,264</u>
Total Capital Assets Being Depreciated, Net	<u>137,699,716</u>	<u>(2,826,742)</u>	<u>1,086,239</u>	<u>133,786,735</u>
Governmental Activities Capital Assets, Net	<u>\$ 147,157,008</u>	<u>\$ 1,029,025</u>	<u>\$ 2,111,570</u>	<u>\$ 146,074,463</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Governmental Activities:	
Legislative & Executive	\$ 752,833
Judicial	1,155,889
Public Safety	1,269,647
Public Works	1,586,204
Health	302,289
Human Services	591,778
Economic Development and Assistance	9,957
Total Depreciation Expense-Governmental Activities	<u>\$ 5,668,597</u>

Activity for the Business-type Activities for the year ended December 31, 2021 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	-	3,771,305	-	3,771,305
Total Capital Assets Not Being Depreciated	<u>4,630,231</u>	<u>3,771,305</u>	<u>-</u>	<u>8,401,536</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	14,732,134	-	-	14,732,134
Vehicles	2,012,054	-	-	2,012,054
Machinery & Equipment	513,231	20,962	-	534,193
Sewer Plants	7,123,707	-	-	7,123,707
Sewer Lines	21,975,699	3,114,816	-	25,090,515
Water Lines	1,862,800	2,064,130	-	3,926,930
Total Capital Assets Being Depreciated	<u>48,219,625</u>	<u>5,199,908</u>	<u>-</u>	<u>53,419,533</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	5,807,879	561,585	-	6,369,464
Vehicles	1,244,278	98,330	-	1,342,608
Machinery & Equipment	98,636	20,780	-	119,416
Sewer Plants	1,214,876	157,334	-	1,372,210
Sewer Lines	7,548,222	490,683	-	8,038,905
Water Lines	1,596,533	59,470	-	1,656,003
Total Accumulated Depreciation	<u>17,510,424</u>	<u>1,388,182</u>	<u>-</u>	<u>18,898,606</u>
Total Capital Assets Being Depreciated, Net	<u>30,709,201</u>	<u>3,811,726</u>	<u>-</u>	<u>34,520,927</u>
Business-type Activities Capital Assets, Net	<u>\$ 35,339,432</u>	<u>\$ 7,583,031</u>	<u>\$ -</u>	<u>\$ 42,922,463</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Activity for the Component Units for the years ended December 31, 2021 and June 30, 2021 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:			
Land	\$ 672,283	\$ (16,660)	\$ 655,623
Capital Assets Being Depreciated:			
Buildings	3,211,186	(723,020)	2,488,166
Building & Improvements	1,603,813	-	1,603,813
Vehicle	108,281	-	108,281
Furniture & Fixtures	133,379	-	133,379
Machinery & Equipment	408,119	11,506	419,625
Total Capital Assets Being Depreciated	<u>5,464,778</u>	<u>(711,514)</u>	<u>4,753,264</u>
Less Accumulated Depreciation:			
Buildings	533,901	(15,207)	518,694
Building & Improvements	310,233	36,547	346,780
Vehicle	96,227	3,223	99,450
Furniture & Fixtures	135,738	536	136,274
Machinery & Equipment	373,058	20,661	393,719
Total Accumulated Depreciation	<u>1,449,157</u>	<u>45,760</u>	<u>1,494,917</u>
Total Capital Assets Being Depreciated, Net	<u>4,015,621</u>	<u>(757,274)</u>	<u>3,258,347</u>
Component Units Capital Assets, Net	<u>\$ 4,687,904</u>	<u>\$ (773,934)</u>	<u>\$ 3,913,970</u>

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NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2021, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$4,882,985 reported in the fund at December 31, 2021, 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 2020 and 2021 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$ 2,953,862	\$ 36,037,251	\$ 36,110,569	\$ 2,880,544
2021	2,880,544	40,358,582	38,356,141	4,882,985

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of 65 counties and 30 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 2021 was \$680,906.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is directed by a 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 2021, the County contributed \$84,779 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 2021.

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 2021.

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 2021.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. 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 visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2021 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,824,154 for 2021. Of this amount, \$982,905 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit

and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2021 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$214,473 for 2021.

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

The net pension liability for OPERS was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2021, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.583574%	0.012659%	
Prior Measurement Period	0.585259%	0.012448%	
Change in Proportion	-0.001685%	0.000211%	
Proportionate Share of the Net			
Pension Liability	\$ 86,414,604	\$ 1,618,615	\$ 88,033,219
Pension Expense	\$ 1,663,934	\$ (132,627)	\$ 1,531,307

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Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ -	\$ 50,011	\$ 50,011
Changes of Assumptions	-	449,033	449,033
Changes in Proportionate Share and Differences in Contributions	400,647	36,818	437,465
County Contributions Subsequent to the Measurement Date	11,824,154	109,845	11,933,999
Total Deferred Outflows of Resources	<u>\$ 12,224,801</u>	<u>\$ 645,707</u>	<u>\$ 12,870,508</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 3,614,796	\$ 10,145	\$ 3,624,941
Net Difference between Projected and Actual Earnings on Pension Plan Investments	33,681,888	1,394,936	35,076,824
Changes in Proportionate Share and Differences in Contributions	861,801	22,309	884,110
Total Deferred Inflows of Resources	<u>\$ 38,158,485</u>	<u>\$ 1,427,390</u>	<u>\$ 39,585,875</u>

\$11,933,999 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2022	\$ (14,601,680)	\$ (229,248)	\$ (14,830,928)
2023	(4,832,563)	(189,189)	(5,021,752)
2024	(13,729,882)	(205,785)	(13,935,667)
2025	(4,593,713)	(267,306)	(4,861,019)
Total	<u>\$ (37,757,838)</u>	<u>\$ (891,528)</u>	<u>\$ (38,649,366)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020 are presented below.

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<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.20 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 0.50 percent Simple through 2021, then 2.15 percent Simple

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

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

The most recent experience study was completed for the five year period ended December 31, 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	<u>9.00</u>	<u>4.75</u>
Total	<u>100.00 %</u>	<u>5.43 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit 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 discount rate of 7.20 percent and the County's proportionate share of the net pension liability if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 164,836,312	\$ 86,414,604	\$ 21,207,079

Changes between Measurement Date and Report Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions - STRS

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

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

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

The actuarial assumptions used in the June 30, 2021 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2011, through June 30, 2016.

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return*
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

*Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be

available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the County's proportionate share of the net pension liability as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 3,031,061	\$ 1,618,615	\$ 425,102

Assumption and Benefit Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

NOTE 14 - DEFINED BENEFIT OPEB PLANS

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation

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as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.572396%	0.012659%	
Prior Measurement Period	0.574416%	0.012448%	
Change in Proportion	<u>-0.002020%</u>	<u>0.000211%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (10,197,692)	\$ (266,913)	\$ (10,464,605)
OPEB Expense	\$ (61,825,732)	\$ (36,777)	\$ (61,862,509)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ -	\$ 9,504	\$ 9,504
Changes of Assumptions	5,013,302	17,048	5,030,350
Changes in Proportionate Share and Differences in Contributions	251,732	106	251,838
Total Deferred Outflows of Resources	<u>\$ 5,265,034</u>	<u>\$ 26,658</u>	<u>\$ 5,291,692</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 9,203,359	\$ 48,904	\$ 9,252,263
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	5,431,431	73,984	5,505,415
Changes of Assumptions	16,523,317	159,232	16,682,549
Changes in Proportionate Share and Differences in Contributions	552,295	71,156	623,451
Total Deferred Inflows of Resources	<u>\$ 31,710,402</u>	<u>\$ 353,276</u>	<u>\$ 32,063,678</u>

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

Year Ending December 31:	OPERS	STRS	Total
2022	\$ (13,884,639)	\$ (91,044)	\$ (13,975,683)
2023	(9,560,462)	(89,190)	(9,649,652)
2024	(2,360,278)	(88,050)	(2,448,328)
2025	(639,989)	(48,068)	(688,057)
2026	-	(10,525)	(10,525)
Thereafter	-	259	259
	<u>\$ (26,445,368)</u>	<u>\$ (326,618)</u>	<u>\$ (26,771,986)</u>

Actuarial Assumptions - OPERS

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

Projections of 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31,

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2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 to 10.75 percent, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return:	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	2.00 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate:	
Current Measurement Date	8.5 percent, initial, 3.50 percent, ultimate in 2035
Prior Measurement Date	10.5 percent, initial, 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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

The most recent experience study was completed for the five year period ended December 31, 2015.

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

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent and the County’s proportionate share of the net OPEB liability (asset) if it were calculated using a discount rate that is one percent lower (5.00 percent) or one percent higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (2,535,714)	\$ (10,197,692)	\$ (16,496,453)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (10,446,227)	\$ (10,197,692)	\$ (9,919,623)

Changes between Measurement Date and Report Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

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

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

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

The actuarial assumptions used in the June 30, 2021 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return*</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

*Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2021, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (225,233)	\$ (266,913)	\$ (301,730)

Assumption Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

Benefit Term Changes Since the Prior Measurement Date The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.100 percent. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in current year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

The County issued \$2.2 million in short-term notes to finance various capital improvements. All notes are backed by the full faith and credit or pledged with Sales Tax Receipts of the County and mature within one year. Notes outstanding at December 31, 2021 are as follows:

	Balance 01/01/21	Issued	(Retired)	Balance 12/31/21
Governmental Activities:				
2020-3.00% Various Purpose due 2/06/2021	\$ 1,020,000	\$ -	\$ (1,020,000)	\$ -
2020-1.00% GO North Ridge Project due 12/17/2021	2,190,000	-	(2,190,000)	-
2021-2.00% GO North Ridge Project due 12/15/2022	-	2,195,000	-	2,195,000
Total Short-Term Notes Payable	\$ 3,210,000	\$ 2,195,000	\$ (3,210,000)	\$ 2,195,000

Lorain County, Ohio
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B. Bonded Long-Term Debt Changes in bonded long-term debt obligations of the County during 2021 were as follows:

	<u>Original</u>	<u>Balance 01/01/21</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/21</u>	<u>Amount Due In One Year</u>
<u>General Obligation Bonds</u>						
<u>Governmental Activities</u>						
2017-3.00% to 4.00% General Improvement Refunding Bonds	\$ 2,900,000	\$ 2,580,000	\$ -	\$ (115,000)	\$ 2,465,000	\$ 120,000
2018-2.00% to 5.00% General Obligation Refunding Bond	11,755,000	9,575,000	-	(700,000)	8,875,000	740,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond	7,565,000	7,225,000	-	(200,000)	7,025,000	205,000
2020-3.00% to 4.00% General Obligation Various Purpose Bonds	8,455,000	8,080,000	-	(390,000)	7,690,000	400,000
2020-4.00% General Obligation Refunding Manuscript Bond	3,850,000	3,850,000	-	(290,000)	3,560,000	280,000
2020-1.00% to 4.00% General Obligation Various Purpose Bonds	17,100,000	17,100,000	-	(1,025,000)	16,075,000	1,130,000
Total General Obligation Bonds		<u>\$ 48,410,000</u>	<u>\$ -</u>	<u>\$ (2,720,000)</u>	<u>\$ 45,690,000</u>	<u>\$ 2,875,000</u>
<u>Business-Type</u>						
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds	5,520,000	\$ 395,000	\$ -	\$ (200,000)	\$ 195,000	\$ 195,000
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds	1,190,000	160,000	-	(80,000)	80,000	80,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond - Sewer	2,690,000	2,520,000	-	(100,000)	2,420,000	105,000
2020-2.5% to 4.00% Refunding Sewer District Improvement Bonds	5,920,000	5,920,000	-	(75,000)	5,845,000	65,000
2020-1.00% to 4.00% General Obligation Sewer Project Bond	495,000	495,000	-	(15,000)	480,000	20,000
Total General Obligation Bonds-Unvoted		<u>\$ 9,490,000</u>	<u>\$ -</u>	<u>\$ (470,000)</u>	<u>\$ 9,020,000</u>	<u>\$ 465,000</u>

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	<u>Original</u>	<u>Balance 01/01/21</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/21</u>	<u>Amount Due In One Year</u>
<u>Bond Anticipation Notes</u>						
<u>Governmental Activities</u>						
2020-3.00% Various Purpose due 5/07/2021		\$ 3,350,000	\$ -	\$ (3,350,000)	\$ -	\$ -
2021-1.50% Various Purpose due 5/04/2022		-	3,405,000	-	3,405,000	3,405,000
Total Bond Anticipation Notes		<u>3,350,000</u>	<u>3,405,000</u>	<u>(3,350,000)</u>	<u>3,405,000</u>	<u>3,405,000</u>
<u>Business-Type</u>						
2020-3.00% Various Purpose due 5/07/2021 - Sewer		4,430,000	-	(4,430,000)	-	-
2021-1.50% Various Purpose due 5/04/2022 - Sewer		-	4,495,000	-	4,495,000	4,495,000
Total Bond Anticipation Notes		<u>4,430,000</u>	<u>4,495,000</u>	<u>(4,430,000)</u>	<u>4,495,000</u>	<u>4,495,000</u>
<u>Sales Tax Receipts Bonds-Pledged</u>						
Sales Tax Receipts Bonds-Pledged 2017-2.00% to 3.00% 911 Equipment Bonds	2,565,000	1,860,000	-	(245,000)	1,615,000	255,000
2018-2.00% to 4.00% 911 Equipment Bonds	3,500,000	3,130,000	-	(140,000)	2,990,000	145,000
Total Sales Tax Receipts Bonds-Pledged		<u>4,990,000</u>	<u>-</u>	<u>(385,000)</u>	<u>4,605,000</u>	<u>400,000</u>
<u>Special Assessment Bonds- Government Commitment</u>						
2015-1.00% to 4.00% Sewer System Improvement Refunding	2,105,000	320,000	-	(320,000)	-	-
Total Bonded Long-Term Debt		<u>\$ 70,990,000</u>	<u>\$ 7,900,000</u>	<u>\$ (11,675,000)</u>	<u>\$ 67,215,000</u>	<u>\$ 11,640,000</u>

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C. Direct Borrowings and Financing

Governmental Activities	Balance			Balance	Amount Due
	01/01/21	Issued	(Retired)	12/31/21	In One Year
<i>Direct Borrowings:</i>					
OWDA Loans					
Coastal Erosion 4705-4.67%	\$ 28,018	\$ -	\$ (13,686)	\$ 14,332	\$ 14,332
OPWC Loans					
OPWC-CI12I-0.0%	51,700	-	(9,400)	42,300	9,400
OPWC-CI44H-0.0%	37,545	-	(8,344)	29,201	8,344
OPWC-CI50Q-0.0%	137,335	-	(5,606)	131,729	5,606
OPWC-CI41E-0.0%	54,512	-	(15,575)	38,937	15,575
OPWC-CI02F-0.0%	4,127	-	(1,376)	2,751	1,376
OPWC-CI23K-0.0%	1,753	-	(185)	1,568	185
OPWC-CI36U-0.0%	91,601	-	(9,642)	81,959	9,642
OPWC-CI52T-0.0%	50,183	-	(1,761)	48,422	1,760
Total OPWC Loans	<u>428,756</u>	<u>-</u>	<u>(51,889)</u>	<u>376,867</u>	<u>51,888</u>
SIB Loan 130011-3.00%	<u>83,881</u>	<u>-</u>	<u>(26,342)</u>	<u>57,539</u>	<u>27,952</u>
Business-type Activities					
<i>Direct Borrowings:</i>					
OWDA Loans					
Sewer Improvement - 5551-3.25%	537,803	-	(46,319)	491,484	47,836
Sewer Improvement - 7675-2.28%	161,625	-	(4,283)	157,342	4,381
Sewer Improvement - 7817-1.48%	2,815,999	-	(78,393)	2,737,606	79,558
Sewer Improvement - 7843-1.49%	690,810	-	(29,269)	661,541	29,707
Total OWDA Loans	<u>4,206,237</u>	<u>-</u>	<u>(158,264)</u>	<u>4,047,973</u>	<u>161,482</u>
OPWC Loans					
OPWC-CI47G-0.0%	38,942	-	(6,491)	32,451	4,328
OPWC-CI28D-0.0%	12,238	-	(7,343)	4,895	4,895
Total OPWC Loans	<u>51,180</u>	<u>-</u>	<u>(13,834)</u>	<u>37,346</u>	<u>9,223</u>

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

GOVERNMENTAL ACTIVITIES					
Year Ending December 31,	General Obligation		Sales Tax Receipts		OPWC
	Principal	Interest	Principal	Interest	Principal
2022	\$ 2,875,000	\$ 1,614,421	\$ 400,000	\$ 147,825	\$ 51,888
2023	2,970,000	1,522,001	405,000	135,825	51,199
2024	3,035,000	1,449,326	415,000	126,275	43,413
2025	2,890,000	1,348,946	425,000	116,100	30,765
2026	2,960,000	1,270,952	440,000	105,663	21,892
2027-2031	15,720,000	4,574,939	1,185,000	381,637	71,223
2032-2036	6,660,000	2,274,986	1,090,000	183,200	36,830
2037-2041	5,385,000	1,210,769	245,000	9,800	36,830
2042-2046	3,195,000	277,456	-	-	28,409
2047-2051	-	-	-	-	4,418
Total	\$ 45,690,000	\$ 15,543,796	\$ 4,605,000	\$ 1,206,325	\$ 376,867
Year Ending					
December 31,					
	OWDA		State Infrastructure Bank		
	Principal	Interest	Principal	Interest	
2022	\$ 14,332	\$ 504	\$ 27,952	\$ 1,494	
2023	-	-	29,587	650	
Total	\$ 14,332	\$ 504	\$ 57,539	\$ 2,144	
BUSINESS-TYPE ACTIVITIES					
Year Ending December 31,	General Obligation		Ohio Water Development Authority		OPWC
	Principal	Interest	Principal	Interest	Principal
2022	\$ 465,000	217,246	\$ 161,482	\$ 73,856	\$ 9,223
2023	485,000	205,311	164,776	70,562	4,328
2024	490,000	199,111	168,147	67,191	4,328
2025	500,000	191,483	171,600	63,738	4,328
2026	505,000	183,544	175,134	60,204	4,328
2027-2031	2,590,000	753,057	867,770	245,496	11,211
2032-2036	2,480,000	433,121	681,200	178,369	-
2037-2041	1,505,000	85,310	709,568	124,902	-
2042-2046	-	-	586,430	52,192	-
2047-2051	-	-	361,866	9,399	-
Total	\$ 9,020,000	\$ 2,268,183	\$ 4,047,973	\$ 945,909	\$ 37,746

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Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021, 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	\$ 48,410,000	\$ -	\$ (2,720,000)	\$ 45,690,000	\$ 2,875,000
Premium on G.O. Bonds	698,268	-	(63,478)	634,790	-
Bonds Anticipation Notes	3,350,000	3,405,000	(3,350,000)	3,405,000	3,405,000
Sales Tax Receipt Bonds	4,990,000	-	(385,000)	4,605,000	400,000
Special Assessment Debt					
With Government Commitment	320,000	-	(320,000)	-	-
Total Bonds Payable	<u>57,768,268</u>	<u>3,405,000</u>	<u>(6,838,478)</u>	<u>54,334,790</u>	<u>6,680,000</u>
OWDA Loans	28,018	-	(13,686)	14,332	14,332
OPWC Loans	428,756	-	(51,889)	376,867	51,888
SIB Loan	83,881	-	(26,342)	57,539	27,952
Compensated Absences	23,093,415	881,038	(2,700,024)	21,274,429	1,316,309
Net Pension Liability	117,998,419	-	(30,915,761)	87,082,658	-
Net OPEB Liability	<u>78,865,721</u>	<u>-</u>	<u>(78,865,721)</u>	<u>-</u>	<u>-</u>
Governmental Activities Long-Term Liabilities	<u>\$ 278,266,478</u>	<u>\$ 4,286,038</u>	<u>\$ (119,411,901)</u>	<u>\$ 163,140,615</u>	<u>\$ 8,090,481</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	\$ 9,490,000	\$ -	\$ (470,000)	\$ 9,020,000	\$ 465,000
Premium on G.O. Bonds	50,954	-	(2,548)	48,406	-
Bonds Anticipation Notes	4,430,000	4,495,000	(4,430,000)	4,495,000	4,495,000
OWDA Loans	4,206,237	-	(158,264)	4,047,973	161,482
OPWC Loans	51,180	-	(13,834)	37,346	9,223
Compensated Absences	94,774	62,908	(5,838)	151,844	9,399
Net Pension Liability	694,082	-	256,479	950,561	-
Net OPEB Liability	<u>476,051</u>	<u>-</u>	<u>(476,051)</u>	<u>-</u>	<u>-</u>
Business-type Activities Long-Term Liabilities	<u>\$ 19,493,278</u>	<u>\$ 4,557,908</u>	<u>\$ (5,300,056)</u>	<u>\$ 18,751,130</u>	<u>\$ 5,140,104</u>

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

The premium of issuance on these refunded bonds were insignificant amounts that have been recognized in the year of issuance and will not be amortized. The issuance resulted in a difference between the reacquisition price and the carrying amount of the old debt attributed to governmental activities was immaterial and expensed in the year of the refunding. The difference between the reacquisition price and the carrying amount of the old debt attributed to the Sewer System fund was \$918,449, which is amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. The issuance resulted in a difference in cash flows of \$1,092,126 and an economic gain of \$998,089. As of December 31, 2021, \$13,085,000 of these bonds are considered defeased.

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Sales Tax Receipts Bond will be paid from non-tax revenue funds and sales tax receipts collections. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due to the county at December 31, 2021 was \$198,923.

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

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

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

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

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Fund Balances:	General	Job & Family Services	Children Services	Mental Health, Addiction, and Recovery	LCBDD	American Rescue Plan	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:									
Inventory	\$ 322,745	\$ 12,579	\$ 6,853	\$ 2,131	\$ 312,044	\$ -	\$ -	\$ 980,542	\$ 1,636,894
Prepays	116,449	-	-	-	-	-	-	-	116,449
Long-Term Interfund Loans	12,689,568	-	-	-	-	-	-	-	12,689,568
Unclaimed Monies	2,940,017	-	-	-	-	-	-	-	2,940,017
Total Nonspendable	16,068,779	12,579	6,853	2,131	312,044	-	-	980,542	17,382,928
Restricted:									
Criminal and Administrative Justice Services	-	-	-	-	-	-	-	3,611,144	3,611,144
Alcohol and Drug Programs	-	-	-	-	-	-	-	244,945	244,945
Common Pleas Court Special Projects	-	-	-	-	-	-	-	1,657,362	1,657,362
Construction Projects	-	-	-	-	-	3,793,731	-	-	3,793,731
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	-	4,781,745	4,781,745
Community Development Programs	-	-	-	-	-	-	-	929,409	929,409
Dog Warden Operations	-	-	-	-	-	-	-	598,755	598,755
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	-	5,206,853	5,206,853
Public Safety Programs	-	-	-	-	-	-	-	4,560,048	4,560,048
Law Enforcement	-	-	-	-	-	-	-	827,310	827,310
Assessment and Collection	-	-	-	-	-	-	-	10,931,257	10,931,257
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	-	3,649,067	3,649,067
Probation and Supervision Programs	-	-	-	-	-	-	-	2,435,718	2,435,718
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	-	3,138,454	3,138,454
Mental Health Programs	-	-	-	18,559,771	-	-	-	38,831	18,598,602
Children Services Programs	-	-	22,855,444	-	-	-	-	4,040,527	26,895,971
Public Assistance Programs	-	2,654,637	-	-	-	-	-	5,586,127	8,240,764
Health Services	-	-	-	-	-	-	-	1,572,961	1,572,961
Development Disabilities Programs	-	-	-	-	25,628,116	-	-	4,179,166	29,807,282
Jail Facilities Operations	-	-	-	-	-	-	-	3,959,440	3,959,440
Debt Service	-	-	-	-	-	-	-	1,469,799	1,469,799
Travel and Tourism	-	-	-	-	-	-	-	1,690,667	1,690,667
Total Restricted	-	2,654,637	22,855,444	18,559,771	25,628,116	-	3,793,731	65,109,585	138,601,284
Committed:									
County Home	-	-	-	-	-	-	-	41,947	41,947
Total Committed	-	-	-	-	-	-	-	41,947	41,947
Assigned:									
Encumbrances:									
Legislative and Executive	1,023,526	-	-	-	-	-	-	-	1,023,526
Judicial	134,370	-	-	-	-	-	-	-	134,370
Public Safety	31,841	-	-	-	-	-	-	-	31,841
Human Services	21,974	-	-	-	-	-	-	-	21,974
Subsequent Year Appropriations	10,077,566	-	-	-	-	-	-	-	10,077,566
Total Assigned	11,289,277	-	-	-	-	-	-	-	11,289,277
Unassigned (Deficit):	33,982,462	-	-	-	-	-	-	(559,508)	33,422,954
Total Fund Balances	\$ 61,340,518	\$ 2,667,216	\$ 22,862,297	\$ 18,561,902	\$ 25,940,160	\$ -	\$ 3,793,731	\$ 65,572,566	\$ 200,738,390

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2021, there were two Economic Development Bonds outstanding with aggregate principal amounts payable of \$3,945,000.

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	\$ 15,707
General Fund	Job & Family Services	87,147
Job & Family Services	Transit (Nonmajor Enterprise)	57,347
Job & Family Services	Children Services	16,620
Children Services	MHARS	151,772
Children Services	Nonmajor Governmental Funds	1,287
LCBDD	Nonmajor Governmental Funds	4,642
MHARS	Nonmajor Governmental Funds	21,687
Construction Projects	General Fund	1,000,000
Nonmajor Governmental Funds	General Fund	639,601
Nonmajor Governmental Funds	Job & Family Services	46,572
Nonmajor Governmental Funds	Nonmajor Governmental Funds	7,304
Sewer System	General Fund	100,000
Sewer System	Nonmajor Governmental Funds	1,779
Total		<u>\$2,151,465</u>

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

Advances to/from Other funds:

	<u>Payable Fund:</u>					<u>Total</u>
	<u>Construction Projects</u>	<u>Nonmajor Governmental</u>	<u>Sewer System</u>	<u>Lorain County Regional Airport</u>	<u>Nonmajor Enterprise</u>	
Receivable Fund:						
General Fund	\$ 6,515,043	\$ 1,401,831	\$ 2,066,103	\$ 1,137,591	\$ 1,569,000	\$ 12,689,568
Nonmajor Governmental	-	127,461	-	-	-	127,461
Total	<u>\$ 6,515,043</u>	<u>\$ 1,529,292</u>	<u>\$ 2,066,103</u>	<u>\$ 1,137,591</u>	<u>\$ 1,569,000</u>	<u>\$ 12,817,029</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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 County Treasurer sold these bonds publicly in December 2020 and are reflected in Note 16; the proceeds were received in 2021 to satisfy these internal bonds.

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

Year Ending December 31,	Taxable Notes	
	Principal	Interest
2022	\$ 60,000	\$ 38,400
2023	60,000	36,000
2024	60,000	33,600
2025	65,000	31,200
2026	70,000	28,600
2027-2031	380,000	99,600
2032-2036	265,000	21,400
Total	\$ 960,000	\$ 288,800

Interfund Transfers:

	Transfers In:						Total
	General Fund	Job & Family Services	Construction Projects	Nonmajor Governmental Funds	Sewer Enterprise Fund	Nonmajor Enterprise Fund	
Transfers Out:							
General Fund	\$ -	\$ 1,044,938	\$ -	\$ 114,101	\$ -	\$ 50,000	\$ 1,209,039
Nonmajor Governmental	304,675	-	5,875,002	1,607,225	40,600	-	7,827,502
Sewer Enterprise Fund	-	-	-	135,476	-	-	135,476
Total	\$ 304,675	\$ 1,044,938	\$ 5,875,002	\$ 1,856,802	\$ 40,600	\$ 50,000	\$ 9,172,017

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 GAAP basis and the budget basis are that:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) 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).

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

(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.

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

	General	Job & Family Services	Children's Services	Mental Health, Addiction and Recovery Services	LCBDD	American Rescue Plan
GAAP Basis	\$ 6,052,846	\$ (1,689,967)	\$ 1,942,154	\$ (929,794)	\$ 2,978,115	\$ -
Net Adjustment for Revenue Accruals	4,708,093	1,812,017	(7,985)	(156,088)	(104,638)	28,871,829
Net Adjustment for Expenditure Accruals	(455,786)	194,966	754,717	1,876,383	3,571,561	88,700
Funds Budgeted Elsewhere	(195,693)	-	-	-	-	-
Adjustment for Encumbrances	(1,624,174)	(112,324)	(508,408)	(1,897,965)	(3,455,098)	(76,575)
Budget Basis	<u>\$ 8,485,286</u>	<u>\$ 204,692</u>	<u>\$ 2,180,478</u>	<u>\$ (1,107,464)</u>	<u>\$ 2,989,940</u>	<u>\$ 28,883,954</u>

NOTE 21 - TAX ABATEMENTS

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

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

Tax Abatement Program	
Community Reinvestment Area (CRA)	
City of Amherst	\$ 13,536
City of Avon Lake	130,670
City of Elyria	53,318
City of Lorain	112,617
City of North Ridgeville	64,665
Village of Wellington/Wellington Township	6,744
Total Community Reinvestment Area (CRA)	<u>383,464</u>
Enterprise Zone	
City of Avon	26,106
City of Elyria	14,441
City of Oberlin	3,000
City of Vermilion	3,596
Village of Sheffield	1,980
Total Enterprise Zone	<u>49,123</u>
Total All Abatements	<u>\$ 432,587</u>

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, 2021, 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, 2021 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 \$969,200 for such contributions.

The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$390,835 for prior year's assistance.

NOTE 24 – COMMITMENTS

A. Construction

During 2021, the County entered into various contracts for construction and renovations totaling \$7,571,111. The amounts paid on the contracts were \$4,488,732 with \$141,869 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$2,940,510.

B. Encumbrances

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

Fund	Amount
General	1,211,771
Job and Family Services	79,871
Children Services	347,388
Mental Health, Addiction & Recovery	980,565
LCBDD	3,236,853
American Rescue Plan	64,450
Construction Projects	2,514,654
Other Governmental	3,412,304
	11,847,856

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 outstanding principle at December 31, 2021 of \$838,333 will be repaid in various amounts through 2033.

In an agreement dated October 2017, the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$4,000,000 of Revenue Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. For 2021, the Authority’s outstanding Revenue Bonds amounted to \$3,375,000 and will mature November 2033.

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2021 there has been no draw down on this line of credit.

NOTE 26 - SUBSEQUENT EVENT

On May 3, 2022, various purpose bond anticipation notes were issued for \$8,955,000 to partially pay off outstanding bond anticipation notes of \$7,900,000. These notes have an interest rate of 2.5 percent and mature on May 3, 2023.

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, 2021 the value of these services was estimated to be \$969,200.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$258,178 at June 30, 2021.

NOTE 28 – LORAIN COUNTY PORT AUTHORITY

1. Deposits and Investments

Deposits - At December 31, 2021, the bank balance of the Authority’s deposits was \$582,688. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2021, \$250,000 of the Authority’s bank balance of \$582,688 was covered by Federal Deposit Insurance Corporation.

Investments – As of December 31, 2021, the Authority had the following investment and maturity:

Investment Type	Fair Value	Maturity	S&P Rating	% of Total
Fair Value-Level Two Input: First American Government Obligation Fund	\$2,520,506	Less than One Year	AAAm	100%

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the Authority’s recurring fair value measurements as of December 31, 2021. The Authority’s investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

2. Bond Fund Program

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

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

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

The amounts held in the Authority's Bond Fund Program Reserve was \$2,520,506 at December 31, 2021 and are reflected in the Statement of Net Position.

3. Related Party Activity

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

4. 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, 2021, 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.

5. Conduit Debt and Long-Term Liabilities

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

As of December 31, 2021, the conduit debt-revenue bonds were outstanding with an original issue amount of \$4,000,000, 2.00%-4.00% interest rate all of which remains outstanding as of December 31, 2021. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal Payment	Interest	Total
2022	\$ 170,000	\$ 102,544	\$ 272,544
2023	170,000	99,143	269,143
2024	170,000	95,742	265,742
2025	185,000	92,343	277,343
2026	185,000	88,413	273,413
2027-2031	1,030,000	342,115	1,372,115
2032-2036	1,205,000	158,645	1,363,645
2037	260,000	8,450	268,450
Totals	\$ 3,375,000	\$ 987,395	\$ 4,362,395

6. 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.

7. 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, 2021, the outstanding balance was \$390,835.

Loan payable activity for the year ended December 31, 2021, was as follows:

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Loan Payable	\$ 390,835	\$ -	\$ -	\$ 390,835

NOTE 29 - LORAIN COUNTY VISITOR'S BUREAU, INC.

1. Hotel and Lodging Bed Tax and Concentration of Risk

The LCVB is dependent upon the collection of the lodging and excise tax for the majority of its revenues. In addition, 100 percent of its accounts receivable as of December 31, 2021 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

2. Bonds Payable

On March 20, 2003, LCVB entered into a loan agreement with the Lorain County Port Authority agreeing to pay \$1,245,000 of taxable development revenue bonds. In September 2014, the note was refinanced with the Lorain County Port Authority issuing \$1,175,000 of taxable development revenue and refunding bonds. Proceeds from the note and issuance of bonds were used to pay off an existing loan and to finance the reconstruction of the LCVB's facility. The note bears interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2021 was \$838,333.

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

Year Ending December 31,	Amount
2022	\$ 99,785
2023	106,419
2024	103,569
2025	100,544
2026	102,979
Thereafter	689,946
	\$ 1,203,242

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

Year Ending December 31,	Amount
2022	\$ 50,833
2023	60,000
2024	60,000
2025	60,000
2026	60,000
Thereafter	547,500
	\$ 838,333

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$55,766 for the year ended December 31, 2021.

NOTE 30 – COVID-19

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

During 2021, the County received Emergency Rental Assistance funding totaling \$12,176,134. The County also received \$30,090,714 from the American Rescue Plan. Of the amount received from the Emergency Rental Assistance funding, \$7,277,498 was distributed to those eligible for assistance or reimbursement in administration of the program. Of the amount received from the American Rescue Plan, \$1,206,760 has been distributed in accordance with the program to various organizations throughout the County. These amounts are reflected as general government expenditures in the Emergency Rental Assistance Program and American Rescue Plan Funds on the accompanying financial statements.

NOTE 31 – ASSET RETIREMENT OBLIGATIONS

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

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

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.583574%	0.585259%	0.590132%	0.577728%
County's Proportionate Share of the Net Pension Liability	\$ 86,414,604	\$ 115,680,412	\$ 161,625,092	\$ 90,634,323
County's Covered Payroll	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	106.96%	142.78%	205.43%	120.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net Pension Liability	0.012659%	0.012448%	0.012598%	0.013119%
County's Proportionate Share of the Net Pension Liability	\$ 1,618,615	\$ 3,012,089	\$ 2,785,903	\$ 2,884,580
County's Covered Payroll	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	102.50%	199.54%	187.66%	194.53%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

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

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.586702%	0.623432%	0.612384%	0.612384%
\$ 133,230,046	\$ 107,986,282	\$ 73,624,549	\$ 72,127,815
\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
165.96%	135.77%	93.93%	78.74%
77.25%	81.08%	86.45%	86.36%
0.013225%	0.013513%	0.013439%	0.013438%
\$ 3,141,613	\$ 4,523,172	\$ 3,713,862	\$ 3,268,548
\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
237.52%	307.55%	254.66%	225.57%
75.30%	66.80%	72.10%	74.70%

See accompanying notes to the required supplementary information.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions - Pension
 Last Nine Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 11,824,154	\$ 11,503,826	\$ 11,528,156	\$ 11,196,829
Contributions in Relation to the Contractually Required Contribution	<u>(11,824,154)</u>	<u>(11,503,826)</u>	<u>(11,528,156)</u>	<u>(11,196,829)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782
Contributions as a Percentage of Covered Payroll	14.24%	14.24%	14.23%	14.23%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 214,473	\$ 221,075	\$ 211,331	\$ 207,834
Contributions in Relation to the Contractually Required Contribution	<u>(214,473)</u>	<u>(221,075)</u>	<u>(211,331)</u>	<u>(207,834)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

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

See accompanying notes to the required supplementary information.

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

	2021	2020	2019	2018	2017
<i>Ohio Public Employees' Retirement System (OPERS)</i>					
County's Proportion of the Net OPEB Liability (Asset)	0.572396%	0.574416%	0.579000%	0.568733%	0.578443%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (10,197,692)	\$79,341,772	\$75,487,932	\$61,760,214	\$58,424,708
County's Covered Payroll	\$ 80,790,539	\$81,018,793	\$78,674,782	\$75,457,769	\$80,277,833
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.62%	97.93%	95.95%	81.85%	72.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>					
County's Proportion of the Net OPEB Liability (Asset)	0.012659%	0.012448%	0.012598%	0.030317%	0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (266,913)	\$ (218,782)	\$ (208,653)	\$ (487,163)	\$ 1,189,265
County's Covered Payroll	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-16.90%	-14.49%	-14.06%	-32.85%	89.91%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%	176.00%	47.10%

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

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

Lorain County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - OPEB
Last Nine Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 83,018,955	\$ 80,790,539	\$ 81,018,793	\$ 78,674,782
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,531,951	\$ 1,579,107	\$ 1,509,507	\$ 1,484,529
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

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

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

See accompanying notes to the required supplementary information.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

For fiscal year 2021, the single discount rate changed from 7.20 percent to 6.9 percent.

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 6.90 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Changes in Benefit Terms – OPERS

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

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

- Discount rate from 3.16 percent to 6.00 percent
- Municipal bond rate from 2.75 percent to 2.00 percent
- Health Care Cost Trend Rate from 10.50 percent to 8.50 percent

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

For calendar year 2019, the single discount rate changed from 3.85 percent to 3.96 percent.

Changes in Benefit Terms – OPERS

No significant changes in benefit terms.

Changes in Assumptions – STRS

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

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

Changes in Benefit Terms – STRS

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

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

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

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

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General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues					
Property Taxes	\$ 8,942,575	\$ 8,942,575	\$ -	\$ 8,942,575	\$ -
Sales Tax	30,877,470	30,877,470	-	30,877,470	-
Charges for Services	3,051,627	3,051,627	-	3,051,627	-
Licenses, Permits and Fees	13,331,354	13,391,907	-	13,391,907	60,553
Fines and Forfeitures	717,544	724,251	-	724,251	6,707
Intergovernmental Revenue	10,865,994	10,870,772	-	10,870,772	4,778
Interest Income	1,342,923	1,342,923	-	1,342,923	-
Miscellaneous Revenue	2,524,953	2,526,304	-	2,526,304	1,351
Total Revenues	71,654,440	71,727,829	-	71,727,829	73,389
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Commissioners:					
Salaries and Wages	1,431,048	1,183,286	-	1,183,286	247,762
Fringe Benefits	579,533	360,007	124,198	484,205	95,328
Material and Supplies	38,358	32,364	4,613	36,977	1,381
Equipment	32,155	30,153	975	31,128	1,027
Contractual Services	132,472	75,839	-	75,839	56,633
Other	1,795,086	1,636,168	-	1,636,168	158,918
Total Commissioners	4,008,652	3,317,817	129,786	3,447,603	561,049
Auditor:					
Salaries and Wages	1,408,148	1,406,743	-	1,406,743	1,405
Fringe Benefits	183,421	183,390	-	183,390	31
Material and Supplies	43,034	39,408	2,834	42,242	792
Equipment	74,048	63,187	10,824	74,011	37
Contractual Services	182,085	114,559	67,100	181,659	426
Other	34,425	32,599	-	32,599	1,826
Total Auditor	1,925,161	1,839,886	80,758	1,920,644	4,517
Treasurer:					
Salaries and Wages	369,278	352,078	-	352,078	17,200
Fringe Benefits	50,860	48,872	-	48,872	1,988
Material and Supplies	5,700	4,915	-	4,915	785
Equipment	22,650	18,962	3,596	22,558	92
Contractual Services	88,500	87,331	-	87,331	1,169
Other	3,400	3,085	-	3,085	315
Total Treasurer	540,388	515,243	3,596	518,839	21,549
Prosecuting Attorney:					
Salaries and Wages	5,160,703	4,992,738	-	4,992,738	167,965
Fringe Benefits	1,031,371	843,208	-	843,208	188,163
Material and Supplies	128,292	86,387	27,544	113,931	14,361
Equipment	76,711	46,059	15,509	61,568	15,143
Contractual Services	92,941	71,440	1,023	72,463	20,478
Fees	3,150	179	-	179	2,971
Other	28,914	15,377	-	15,377	13,537
Total Prosecuting Attorney	6,522,082	6,055,388	44,076	6,099,464	422,618

(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, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:					
Salaries and Wages	\$ 150,000	\$ 142,169	\$ -	\$ 142,169	\$ 7,831
Fringe Benefits	21,000	19,012	-	19,012	1,988
Material and Supplies	12,500	6,587	-	6,587	5,913
Equipment	10,750	358	-	358	10,392
Contractual Services	14,000	8,602	-	8,602	5,398
Other	3,750	2,260	-	2,260	1,490
Total Records Center	212,000	178,988	-	178,988	33,012
Board of Elections:					
Salaries and Wages	1,593,844	1,593,417	-	1,593,417	427
Fringe Benefits	213,013	210,966	-	210,966	2,047
Material and Supplies	284,342	283,428	789	284,217	125
Equipment	95,617	93,071	2,546	95,617	-
Contractual Services	342,805	342,016	789	342,805	-
Fees	306	306	-	306	-
Other	111,493	109,770	-	109,770	1,723
Total Board of Elections	2,641,420	2,632,974	4,124	2,637,098	4,322
Community Maintenance:					
Salaries and Wages	1,252,407	1,207,994	-	1,207,994	44,413
Fringe Benefits	171,800	157,715	-	157,715	14,085
Material and Supplies	723,641	506,378	48,672	555,050	168,591
Equipment	150,545	72,342	61,773	134,115	16,430
Contractual Services	3,327,148	2,546,989	753,683	3,300,672	26,476
Fees	9,360	9,282	18	9,300	60
Other	15,083	1,975	-	1,975	13,108
Total Community Maintenance	5,649,984	4,502,675	864,146	5,366,821	283,163
Community Development:					
Salaries and Wages	718,407	670,365	-	670,365	48,042
Fringe Benefits	96,320	84,459	-	84,459	11,861
Material and Supplies	15,000	4,699	-	4,699	10,301
Equipment	19,900	5,816	-	5,816	14,084
Contractual Services	119,478	44,907	4,948	49,855	69,623
Fees	350	-	-	-	350
Other	50,797	8,209	-	8,209	42,588
Total Community Development	1,020,252	818,455	4,948	823,403	196,849
Recorder:					
Salaries and Wages	554,514	515,308	-	515,308	39,206
Fringe Benefits	77,700	70,292	-	70,292	7,408
Material and Supplies	5,000	3,779	-	3,779	1,221
Contractual Services	1,400	1,333	-	1,333	67
Other	3,600	1,005	-	1,005	2,595
Total Recorder	642,214	591,717	-	591,717	50,497
Port Authority:					
Contractual Services	25,000	-	-	-	25,000
Total Port Authority	25,000	-	-	-	25,000

(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, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Insurance/Pensions/Taxes:					
Fringe Benefits	\$ 10,984,927	\$ 10,290,275	\$ -	\$ 10,290,275	\$ 694,652
Contractual Services	5,000	151	-	151	4,849
Fees	195,354	195,353	-	195,353	1
Other	34,000	594	-	594	33,406
Total Insurance/Pensions/Taxes	11,219,281	10,486,373	-	10,486,373	732,908
Miscellaneous:					
Fringe Benefits	70,000	-	-	-	70,000
Material and Supplies	171,679	171,623	-	171,623	56
Equipment	41,208	29,018	12,190	41,208	-
Contractual Services	407,590	372,053	35,537	407,590	-
Fees	22,659	20,250	1,125	21,375	1,284
Other	1,231,910	1,206,675	15	1,206,690	25,220
Total Miscellaneous	1,945,046	1,799,619	48,867	1,848,486	96,560
Total General Government - Legislative and Executive	36,351,480	32,739,135	1,180,301	33,919,436	2,432,044
Judicial:					
Court of Appeals:					
Fees	24,700	19,135	-	19,135	5,565
Other	140,000	114,709	-	114,709	25,291
Total Court of Appeals	164,700	133,844	-	133,844	30,856
Common Pleas Court:					
Salaries and Wages	3,642,301	3,550,597	-	3,550,597	91,704
Fringe Benefits	487,801	486,789	-	486,789	1,012
Material and Supplies	83,053	35,327	3,162	38,489	44,564
Equipment	139,033	102,155	24,723	126,878	12,155
Contractual Services	204,600	152,922	1,411	154,333	50,267
Fees	1,442,070	1,201,769	-	1,201,769	240,301
Other	81,550	36,966	4,056	41,022	40,528
Total Common Pleas Court	6,080,408	5,566,525	33,352	5,599,877	480,531
Domestic Relations-Domestic Relations:					
Salaries and Wages	2,407,393	2,399,430	-	2,399,430	7,963
Fringe Benefits	355,246	321,602	-	321,602	33,644
Material and Supplies	49,974	32,038	16,979	49,017	957
Equipment	21,169	21,167	-	21,167	2
Contractual Services	25,009	23,308	1,700	25,008	1
Fees	3,000	-	-	-	3,000
Other	31,846	30,824	183	31,007	839
Total Domestic Relations - Domestic Relations	2,893,637	2,828,369	18,862	2,847,231	46,406

(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, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Juvenile Probation:					
Salaries and Wages	\$ 2,183,134	\$ 2,152,759	\$ -	\$ 2,152,759	\$ 30,375
Fringe Benefits	317,345	283,040	-	283,040	34,305
Material and Supplies	69,959	63,272	3,009	66,281	3,678
Equipment	107,774	103,448	2,140	105,588	2,186
Contractual Services	114,107	30,931	2,227	33,158	80,949
Fees	610,512	536,065	-	536,065	74,447
Other	34,280	18,701	1,041	19,742	14,538
Total Domestic Relations - Juvenile Probation	3,437,111	3,188,216	8,417	3,196,633	240,478
Domestic Relations-Juvenile Detention Home:					
Salaries and Wages	1,530,548	1,525,525	-	1,525,525	5,023
Fringe Benefits	226,300	209,826	-	209,826	16,474
Material and Supplies	66,613	55,081	4,130	59,211	7,402
Equipment	5,614	5,613	-	5,613	1
Contractual Services	359,327	299,088	29,588	328,676	30,651
Other	8,684	2,451	61	2,512	6,172
Total Domestic Relations-Juvenile Detention Home	2,197,086	2,097,584	33,779	2,131,363	65,723
Domestic Relations-Child Support:					
Salaries and Wages	470,189	420,545	-	420,545	49,644
Fringe Benefits	255,946	242,366	-	242,366	13,580
Material and Supplies	44,224	23,271	3,866	27,137	17,087
Equipment	1,514	1,398	-	1,398	116
Contractual Services	10,741	5,410	-	5,410	5,331
Fees	55,788	-	-	-	55,788
Other	6,750	1,625	-	1,625	5,125
Total Domestic Relations-Child Support:	845,152	694,615	3,866	698,481	146,671
Domestic Relations-Hazel Webber Home:					
Salaries and Wages	302,199	280,217	-	280,217	21,982
Fringe Benefits	48,500	35,975	-	35,975	12,525
Material and Supplies	2,172	130	-	130	2,042
Equipment	21,880	-	17,880	17,880	4,000
Contractual Services	47,812	25,312	4,169	29,481	18,331
Other	1,590	554	49	603	987
Total Domestic Relations-Hazel Webber Home	424,153	342,188	22,098	364,286	59,867
Probate Court:					
Salaries and Wages	623,866	620,044	-	620,044	3,822
Fringe Benefits	89,031	88,912	-	88,912	119
Material and Supplies	8,500	5,937	-	5,937	2,563
Contractual Services	1,992	-	-	-	1,992
Other	17,000	2,700	-	2,700	14,300
Total Probate Court	740,389	717,593	-	717,593	22,796

(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, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Clerk of Courts:					
Salaries and Wages	\$ 922,900	\$ 853,828	\$ -	\$ 853,828	\$ 69,072
Fringe Benefits	128,500	114,275	-	114,275	14,225
Material and Supplies	29,500	19,237	-	19,237	10,263
Equipment	21,000	2,120	-	2,120	18,880
Contractual Services	12,500	7,547	-	7,547	4,953
Fees	51,369	19,205	-	19,205	32,164
Other	10,000	5,662	-	5,662	4,338
Total Clerk of Courts	1,175,769	1,021,874	-	1,021,874	153,895
Municipal Court:					
Salaries and Wages	562,467	560,958	-	560,958	1,509
Fringe Benefits	132,670	124,927	-	124,927	7,743
Contractual Services	67,950	24,600	-	24,600	43,350
Fees	641,719	631,743	-	631,743	9,976
Other	20,969	20,969	-	20,969	-
Total Municipal Courts	1,425,775	1,363,197	-	1,363,197	62,578
Total General Government - Judicial	19,384,180	17,954,005	120,374	18,074,379	1,309,801
Public Safety:					
Coroner:					
Salaries and Wages	670,584	663,682	-	663,682	6,902
Fringe Benefits	87,648	82,849	-	82,849	4,799
Material and Supplies	13,900	11,742	-	11,742	2,158
Equipment	2,750	917	1,500	2,417	333
Contractual Services	226,181	178,203	22,678	200,881	25,300
Other	14,289	10,830	-	10,830	3,459
Total Coroner	1,015,352	948,223	24,178	972,401	42,951
Sheriff:					
Salaries and Wages	5,782,288	5,358,969	-	5,358,969	423,319
Fringe Benefits	1,075,760	912,815	-	912,815	162,945
Material and Supplies	339,439	272,669	60,906	333,575	5,864
Equipment	436,054	316,488	106,063	422,551	13,503
Contractual Services	138,877	79,279	53,450	132,729	6,148
Fees	100	55	-	55	45
Other	27,328	23,275	-	23,275	4,053
Total Sheriff	7,799,846	6,963,550	220,419	7,183,969	615,877
Community Disaster Services:					
Salaries and Wages	293,149	226,827	-	226,827	66,322
Fringe Benefits	22,000	21,900	-	21,900	100
Material and Supplies	9,140	5,544	-	5,544	3,596
Equipment	2,600	988	-	988	1,612
Contractual Services	60,808	38,872	13,390	52,262	8,546
Other	3,870	1,185	-	1,185	2,685
Total Community Disaster Services	391,567	295,316	13,390	308,706	82,861
Total Public Safety	9,206,765	8,207,089	257,987	8,465,076	741,689

(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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Works:					
Engineer:					
Salaries and Wages	\$ 66,000	\$ 65,938	\$ -	\$ 65,938	\$ 62
Fringe Benefits	9,300	9,208	-	9,208	92
Total Public Works	<u>75,300</u>	<u>75,146</u>	<u>-</u>	<u>75,146</u>	<u>154</u>
Health:					
Registration of Vital Statistics:					
Fees	4,000	-	-	-	4,000
Total Health	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
Soldiers' Relief Commission Board:					
Salaries and Wages	717,000	693,233	-	693,233	23,767
Fringe Benefits	96,000	94,247	-	94,247	1,753
Material and Supplies	182,999	153,867	2,934	156,801	26,198
Equipment	140,652	115,331	3,300	118,631	22,021
Contractual Services	365,214	208,544	43,822	252,366	112,848
Other	1,664,327	1,056,790	-	1,056,790	607,537
Total Soldiers' Relief Commission Board	<u>3,166,192</u>	<u>2,322,012</u>	<u>50,056</u>	<u>2,372,068</u>	<u>794,124</u>
Total Human Services	<u>3,166,192</u>	<u>2,322,012</u>	<u>50,056</u>	<u>2,372,068</u>	<u>794,124</u>
Capital Outlay:					
Material and Supplies	42,985	11,125	-	11,125	31,860
Equipment	749,155	573,283	1,000	574,283	174,872
Contractual Services	181,068	105,967	14,456	120,423	60,645
Capital Improvements	355,000	179,686	-	179,686	175,314
Total Capital Outlay	<u>1,328,208</u>	<u>870,061</u>	<u>15,456</u>	<u>885,517</u>	<u>442,691</u>
Intergovernmental:					
Contractual Services	5,175	3,048	-	3,048	2,127
Total Intergovernmental	<u>5,175</u>	<u>3,048</u>	<u>-</u>	<u>3,048</u>	<u>2,127</u>
Total Expenditures	<u>69,521,300</u>	<u>62,170,496</u>	<u>1,624,174</u>	<u>63,794,670</u>	<u>5,726,630</u>
Excess of Revenues Over Expenditures	2,133,140	9,557,333	(1,624,174)	7,933,159	5,800,019
Other Financing Sources (Uses)					
Transfers In	1,349,675	1,349,675	-	1,349,675	-
Transfers Out	(3,517,962)	(1,209,039)	-	(1,209,039)	2,308,923
Advances In	88,435	88,435	-	88,435	-
Advances Out	(1,301,118)	(1,301,118)	-	(1,301,118)	-
Total Other Financing Sources (Uses)	<u>(3,380,970)</u>	<u>(1,072,047)</u>	<u>-</u>	<u>(1,072,047)</u>	<u>2,308,923</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,247,830)	8,485,286	<u>\$ (1,624,174)</u>	<u>\$ 6,861,112</u>	<u>\$ 8,108,942</u>
Fund Balance at Beginning of Year	30,739,717	30,739,717			
Fund Balance at End of Year	<u>\$ 29,491,887</u>	<u>\$ 39,225,003</u>			

Lorain County, Ohio NonMajor Governmental Funds

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

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.

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.

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 pays supervision fees to the Clerk of Courts.

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

Lorain County, Ohio
NonMajor Governmental Funds

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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.

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 Federal Environmental Protection Agency grants.

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.

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

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.

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

Local Coronavirus Relief Fund – To account for revenues from the Coronavirus Aid, Relief and Economic Security (CARES) Act used to pay the cost of necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

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

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

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

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

Nonmajor Special Revenue Funds

	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research	Jail Facility Operation
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 22,583	\$ 105,176	\$ -	\$ 2,773,515	\$ 2,354,356
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	436,634
Cash With Fiscal Agent	-	347,059	-	-	-
Receivables	-	30,044	-	21,016	2,097,805
Notes Receivable	-	185,581	-	-	-
Due from Other Funds	-	-	-	-	21,687
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 22,583</u>	<u>\$ 667,860</u>	<u>\$ -</u>	<u>\$ 2,794,531</u>	<u>\$ 4,910,482</u>
Liabilities					
Payables	\$ 4,420	-	-	18,734	651,042
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	100,343	-	-	300,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>4,420</u>	<u>100,343</u>	<u>-</u>	<u>18,734</u>	<u>951,042</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	30,044	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>30,044</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	18,163	537,473	-	2,775,797	3,959,440
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>18,163</u>	<u>537,473</u>	<u>-</u>	<u>2,775,797</u>	<u>3,959,440</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 22,583</u>	<u>\$ 667,860</u>	<u>\$ -</u>	<u>\$ 2,794,531</u>	<u>\$ 4,910,482</u>

Nonmajor Special Revenue Funds

Dog and Kennel	Recycle Ohio	Solid Waste	Real Estate Assessment	DRETAC	Intensive Supervision
\$ 524,416	\$ 195,870	\$ 4,850,762	\$ 9,173,871	\$ 2,024,705	\$ 1,495,947
101,700	-	-	-	-	-
-	-	-	-	-	-
-	4,500	194,313	-	7,120	3,705,162
-	-	-	-	-	-
-	-	127,461	-	-	-
-	-	-	-	-	-
<u>\$ 626,116</u>	<u>\$ 200,370</u>	<u>\$ 5,172,536</u>	<u>\$ 9,173,871</u>	<u>\$ 2,031,825</u>	<u>\$ 5,201,109</u>
\$ 27,361	\$ -	\$ 297,461	\$ 251,985	\$ 22,454	\$ 229,064
-	-	4,167	-	-	-
-	127,461	-	-	-	-
-	-	-	-	-	-
<u>27,361</u>	<u>127,461</u>	<u>301,628</u>	<u>251,985</u>	<u>22,454</u>	<u>229,064</u>
-	-	-	-	-	-
-	4,500	-	-	-	3,705,162
<u>-</u>	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,705,162</u>
-	-	-	-	-	-
598,755	68,409	4,870,908	8,921,886	2,009,371	1,266,883
-	-	-	-	-	-
<u>598,755</u>	<u>68,409</u>	<u>4,870,908</u>	<u>8,921,886</u>	<u>2,009,371</u>	<u>1,266,883</u>
<u>\$ 626,116</u>	<u>\$ 200,370</u>	<u>\$ 5,172,536</u>	<u>\$ 9,173,871</u>	<u>\$ 2,031,825</u>	<u>\$ 5,201,109</u>

(continued)

Nonmajor Special Revenue Funds

	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,020,071	\$ 100,058	\$ 59,046	\$ 316,243	\$ 1,532,569
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-
Receivables	4,314,722	34,306	53,935	14,318	26,005
Notes Receivable	-	-	-	-	-
Due from Other Funds	29,224	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	976,349	-	-	-	-
Total Assets	<u>\$ 7,340,366</u>	<u>\$ 134,364</u>	<u>\$ 112,981</u>	<u>\$ 330,561</u>	<u>\$ 1,558,574</u>
Liabilities					
Payables	\$ 547,691	\$ 2,118	\$ 15,372	\$ -	\$ 3,360
Due to Other Funds	-	1,495	-	-	-
Advances from Other Funds	-	7,000	149,000	125,799	40,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>547,691</u>	<u>10,613</u>	<u>164,372</u>	<u>125,799</u>	<u>43,360</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	2,932,555	-	-	14,318	9,669
Total Deferred Inflows of Resources	<u>2,932,555</u>	<u>-</u>	<u>-</u>	<u>14,318</u>	<u>9,669</u>
Fund Balances					
Nonspendable	976,349	-	-	-	-
Restricted	2,883,771	123,751	-	190,444	1,505,545
Committed	-	-	-	-	-
Unassigned	-	-	(51,391)	-	-
Total Fund Balances	<u>3,860,120</u>	<u>123,751</u>	<u>(51,391)</u>	<u>190,444</u>	<u>1,505,545</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,340,366</u>	<u>\$ 134,364</u>	<u>\$ 112,981</u>	<u>\$ 330,561</u>	<u>\$ 1,558,574</u>

Nonmajor Special Revenue Funds

<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>	<u>Indigent Guardianship</u>	<u>County Probation Services</u>	<u>TB Clinic</u>	<u>Court Mediation</u>
\$ 875,637	\$ 1,016,336	\$ 203,950	\$ 1,138,655	\$ 1,571,686	\$ 46,508
-	-	-	-	-	-
685,660	-	1,550	19,214	435,291	11,306
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,561,297</u>	<u>\$ 1,016,336</u>	<u>\$ 205,500</u>	<u>\$ 1,157,869</u>	<u>\$ 2,006,977</u>	<u>\$ 57,814</u>
\$ 40,643	\$ 69,993	\$ 141	\$ 2,943	\$ -	\$ 7,893
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,643</u>	<u>69,993</u>	<u>141</u>	<u>2,943</u>	<u>-</u>	<u>7,893</u>
-	-	-	-	392,284	-
685,660	-	-	-	43,007	-
<u>685,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>435,291</u>	<u>-</u>
-	-	-	-	-	-
834,994	946,343	205,359	1,154,926	1,571,686	49,921
-	-	-	-	-	-
-	-	-	-	-	-
<u>834,994</u>	<u>946,343</u>	<u>205,359</u>	<u>1,154,926</u>	<u>1,571,686</u>	<u>49,921</u>
<u>\$ 1,561,297</u>	<u>\$ 1,016,336</u>	<u>\$ 205,500</u>	<u>\$ 1,157,869</u>	<u>\$ 2,006,977</u>	<u>\$ 57,814</u>

(continued)

Nonmajor Special Revenue Funds					
	County Erosion Control	Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 4,184,163	\$ 43,286	\$ 388,539	\$ 43,387
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-
Receivables	-	-	-	447,312	206,254
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	1,495
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 4,184,163</u>	<u>\$ 43,286</u>	<u>\$ 835,851</u>	<u>\$ 251,136</u>
Liabilities					
Payables	\$ -	\$ 4,997	\$ 1,339	\$ 19,176	\$ 14,443
Due to Other Funds	-	-	-	1,642	50,000
Advances from Other Funds	200,214	-	-	-	100,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>200,214</u>	<u>4,997</u>	<u>1,339</u>	<u>20,818</u>	<u>164,443</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	372,699	186,350
Unavailable Revenue	-	-	-	34,931	17,465
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>407,630</u>	<u>203,815</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	4,179,166	-	407,403	-
Committed	-	-	41,947	-	-
Unassigned	(200,214)	-	-	-	(117,122)
Total Fund Balances	<u>(200,214)</u>	<u>4,179,166</u>	<u>41,947</u>	<u>407,403</u>	<u>(117,122)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ -</u>	<u>\$ 4,184,163</u>	<u>\$ 43,286</u>	<u>\$ 835,851</u>	<u>\$ 251,136</u>

Nonmajor Special Revenue Funds

<u>911 System</u>	<u>Child Support Enforcement Agency</u>	<u>Drug Enforcement</u>	<u>Ditch Maintenance</u>	<u>Public Safety</u>	<u>P.A.I.R.</u>
\$ 4,120,844	\$ 3,453,854	\$ 18,575	\$ 175,275	\$ 123,756	\$ 31,424
-	-	58,617	-	-	-
-	-	-	-	-	-
3,351,798	902,132	12,578	11,284	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,193	-	-	-
<u>\$ 7,472,642</u>	<u>\$ 4,355,986</u>	<u>\$ 93,963</u>	<u>\$ 186,559</u>	<u>\$ 123,756</u>	<u>\$ 31,424</u>
\$ 148,181	\$ 122,720	\$ -	\$ -	\$ -	\$ -
-	342,915	-	-	-	-
-	-	-	18,293	-	-
-	-	-	-	-	-
<u>148,181</u>	<u>465,635</u>	<u>-</u>	<u>18,293</u>	<u>-</u>	<u>-</u>
3,017,607	-	-	-	-	-
330,828	796,167	-	11,284	-	-
<u>3,348,435</u>	<u>796,167</u>	<u>-</u>	<u>11,284</u>	<u>-</u>	<u>-</u>
-	-	4,193	-	-	-
3,976,026	3,094,184	89,770	156,982	123,756	31,424
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,976,026</u>	<u>3,094,184</u>	<u>93,963</u>	<u>156,982</u>	<u>123,756</u>	<u>31,424</u>
<u>\$ 7,472,642</u>	<u>\$ 4,355,986</u>	<u>\$ 93,963</u>	<u>\$ 186,559</u>	<u>\$ 123,756</u>	<u>\$ 31,424</u>

(continued)

Nonmajor Special Revenue Funds

	Violent Offender	Marriage Licenses	Court Security	Criminal History On-Line	Prosecutor's Victim Witness
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,317	\$ 90,667	\$ 28,304	\$ -	\$ 81,733
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-
Receivables	-	1,360	-	-	25,694
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 2,317</u>	<u>\$ 92,027</u>	<u>\$ 28,304</u>	<u>\$ -</u>	<u>\$ 107,427</u>
Liabilities					
Payables	\$ -	\$ -	\$ -	\$ -	\$ 1,455
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	31,310
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,765</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	11,877
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,877</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,317	92,027	28,304	-	62,785
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>2,317</u>	<u>92,027</u>	<u>28,304</u>	<u>-</u>	<u>62,785</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,317</u>	<u>\$ 92,027</u>	<u>\$ 28,304</u>	<u>\$ -</u>	<u>\$ 107,427</u>

Nonmajor Special Revenue Funds

Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program	Atrazine Grant Program
\$ 7,962	\$ 7,676	\$ 651,076	\$ 419,935	\$ 18,730	\$ -
-	-	-	-	-	-
-	-	251,907	2,654	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 7,962</u>	<u>\$ 7,676</u>	<u>\$ 902,983</u>	<u>\$ 422,589</u>	<u>\$ 18,730</u>	<u>\$ -</u>
\$ -	\$ -	\$ 62,086	\$ 2,682	\$ -	\$ -
-	-	204,588	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>266,674</u>	<u>2,682</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	91,693	-	-	-
<u>-</u>	<u>-</u>	<u>91,693</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
7,962	7,676	544,616	419,907	18,730	-
-	-	-	-	-	-
<u>7,962</u>	<u>7,676</u>	<u>544,616</u>	<u>419,907</u>	<u>18,730</u>	<u>-</u>
<u>\$ 7,962</u>	<u>\$ 7,676</u>	<u>\$ 902,983</u>	<u>\$ 422,589</u>	<u>\$ 18,730</u>	<u>\$ -</u>

(continued)

Nonmajor Special Revenue Funds

	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 13,909	\$ 2,320,277	\$ 1,159,891	\$ 3,123	\$ 242,479
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-
Receivables	-	-	12,110	-	31,022
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 13,909</u>	<u>\$ 2,320,277</u>	<u>\$ 1,172,001</u>	<u>\$ 3,123</u>	<u>\$ 273,501</u>
Liabilities					
Payables	\$ -	\$ 1,590	\$ 3,169	\$ -	\$ 1,920
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,590</u>	<u>3,169</u>	<u>-</u>	<u>1,920</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	7,241
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,241</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	13,909	2,318,687	1,168,832	3,123	264,340
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>13,909</u>	<u>2,318,687</u>	<u>1,168,832</u>	<u>3,123</u>	<u>264,340</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,909</u>	<u>\$ 2,320,277</u>	<u>\$ 1,172,001</u>	<u>\$ 3,123</u>	<u>\$ 273,501</u>

Nonmajor Special Revenue Funds

<u>Northern Border Initiative Grant</u>	<u>SERC Grant</u>	<u>Foreclosure Special Project</u>	<u>Comprehensive Case Management and Employment Program</u>	<u>Neighborhood Stabilization</u>	<u>Law Library Resources</u>
\$ 47,992	\$ 69,703	\$ 94,412	\$ 202,291	\$ 109,637	\$ 862,364
-	-	-	-	-	-
32,755	-	7,150	267,346	-	15,739
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 80,747</u>	<u>\$ 69,703</u>	<u>\$ 101,562</u>	<u>\$ 469,637</u>	<u>\$ 109,637</u>	<u>\$ 878,103</u>
\$ 23,582	\$ -	\$ 9,707	\$ 57,385	\$ -	\$ 12,795
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,582</u>	<u>-</u>	<u>9,707</u>	<u>57,385</u>	<u>-</u>	<u>12,795</u>
-	-	-	-	-	-
17,343	-	-	214,033	-	-
<u>17,343</u>	<u>-</u>	<u>-</u>	<u>214,033</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
39,822	69,703	91,855	198,219	109,637	865,308
-	-	-	-	-	-
-	-	-	-	-	-
<u>39,822</u>	<u>69,703</u>	<u>91,855</u>	<u>198,219</u>	<u>109,637</u>	<u>865,308</u>
<u>\$ 80,747</u>	<u>\$ 69,703</u>	<u>\$ 101,562</u>	<u>\$ 469,637</u>	<u>\$ 109,637</u>	<u>\$ 878,103</u>

(continued)

Nonmajor Special Revenue Funds

	Home Septic Treatment Systems	Probate Court Dispute Resolution	County Tax Increment Financing	Veteran's Court	Case Management Special Project
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 245,848	\$ 97,701	\$ 26,316	\$ 482,246
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-
Receivables	-	1,786	-	-	3,161
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 247,634</u>	<u>\$ 97,701</u>	<u>\$ 26,316</u>	<u>\$ 485,407</u>
Liabilities					
Payables	\$ -	\$ -	\$ -	\$ 2,350	\$ -
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	9,091	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,441</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	247,634	97,701	14,875	485,407
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>247,634</u>	<u>97,701</u>	<u>14,875</u>	<u>485,407</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ -</u>	<u>\$ 247,634</u>	<u>\$ 97,701</u>	<u>\$ 26,316</u>	<u>\$ 485,407</u>

Nonmajor Special Revenue Funds

<u>Criminal Justice Services</u>	<u>Mental Health Court</u>	<u>LCCCW Assessment Grant</u>	<u>Sheriff Continuing Professional Training</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement</u>
\$ 1,880,402	\$ 37,794	\$ -	\$ -	\$ -	\$ 285,676
-	-	-	-	732,096	-
545,723	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,426,125</u>	<u>\$ 37,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 732,096</u>	<u>\$ 285,676</u>
\$ 16,640	\$ 1,280	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	190,781	-	-	-
-	-	-	-	-	-
<u>16,640</u>	<u>1,280</u>	<u>190,781</u>	<u>-</u>	<u>-</u>	<u>-</u>
482,815	-	-	-	-	-
52,933	-	-	-	-	-
<u>535,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,873,737	36,514	-	-	732,096	285,676
-	-	-	-	-	-
-	-	(190,781)	-	-	-
<u>1,873,737</u>	<u>36,514</u>	<u>(190,781)</u>	<u>-</u>	<u>732,096</u>	<u>285,676</u>
<u>\$ 2,426,125</u>	<u>\$ 37,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 732,096</u>	<u>\$ 285,676</u>

(continued)

Nonmajor Special Revenue Funds

	Justice Assistance Grant Program	EISA Grant	Local Law Enforcement	Local Emergency Planning Commission	Hotel/Motel
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 40,691	\$ 3,196	\$ 96,777	\$ 303,368	\$ 1,649,123
Cash and Cash Equivalents in Segregated Accounts	-	-	-	47,251	-
Cash With Fiscal Agent	-	-	-	-	-
Receivables	-	-	-	1,854	45,550
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 40,691	\$ 3,196	\$ 96,777	\$ 352,473	\$ 1,694,673
Liabilities					
Payables	\$ -	\$ -	\$ 97	\$ 1,732	\$ 4,006
Due to Other Funds	40,691	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	40,691	-	97	1,732	4,006
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	3,196	96,680	350,741	1,690,667
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	-	3,196	96,680	350,741	1,690,667
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 40,691	\$ 3,196	\$ 96,777	\$ 352,473	\$ 1,694,673

Nonmajor Special Revenue Funds

Coroner's Laboratory	Local Coronavirus Relief	Emergency Rental Assistance	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 1,275	\$ -	\$ 4,898,636	\$ 61,468,590	\$ 3,794,799	\$ 65,263,389
-	-	-	1,376,298	-	1,376,298
-	-	-	347,059	-	347,059
-	-	-	17,833,436	2,728,620	20,562,056
-	-	-	185,581	-	185,581
-	-	-	52,406	-	52,406
-	-	-	127,461	-	127,461
-	-	-	980,542	-	980,542
<u>\$ 1,275</u>	<u>\$ -</u>	<u>\$ 4,898,636</u>	<u>\$ 82,371,373</u>	<u>\$ 6,523,419</u>	<u>\$ 88,894,792</u>
\$ -	\$ -	\$ 7,365	\$ 2,713,372	\$ -	\$ 2,713,372
-	-	47,979	693,477	-	693,477
-	-	-	1,399,292	130,000	1,529,292
-	-	-	-	2,195,000	2,195,000
<u>-</u>	<u>-</u>	<u>55,344</u>	<u>4,806,141</u>	<u>2,325,000</u>	<u>7,131,141</u>
-	-	-	4,451,755	2,269,907	6,721,662
-	-	-	9,010,710	458,713	9,469,423
<u>-</u>	<u>-</u>	<u>-</u>	<u>13,462,465</u>	<u>2,728,620</u>	<u>16,191,085</u>
-	-	-	980,542	-	980,542
1,275	-	4,843,292	63,639,786	1,469,799	65,109,585
-	-	-	41,947	-	41,947
-	-	-	(559,508)	-	(559,508)
<u>1,275</u>	<u>-</u>	<u>4,843,292</u>	<u>64,102,767</u>	<u>1,469,799</u>	<u>65,572,566</u>
<u>\$ 1,275</u>	<u>\$ -</u>	<u>\$ 4,898,636</u>	<u>\$ 82,371,373</u>	<u>\$ 6,523,419</u>	<u>\$ 88,894,792</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	<u>T-Federal</u>	<u>Community Development Block Grant</u>	<u>Lorain Area Microloan Program</u>	<u>Computerized Legal Research</u>	<u>Jail Facility Operation</u>
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	12,645,681
Charges for Services	-	-	-	-	239,457
Licenses, Permits and Fees	-	-	-	502,924	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	406,107	-	-	-
Interest	-	4,793	-	-	-
Miscellaneous Revenue	-	15,828	-	351	228,809
Total Revenues	<u>-</u>	<u>426,728</u>	<u>-</u>	<u>503,275</u>	<u>13,113,947</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	356,311	-
Judicial	-	-	-	-	-
Public Safety	13,260	-	-	-	15,966,617
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	674,800	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>13,260</u>	<u>674,800</u>	<u>-</u>	<u>356,311</u>	<u>15,966,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,260)</u>	<u>(248,072)</u>	<u>-</u>	<u>146,964</u>	<u>(2,852,670)</u>
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(203,816)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(203,816)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(13,260)	(248,072)	(203,816)	146,964	(2,852,670)
Fund Balances at Beginning of Year	31,423	785,545	203,816	2,628,833	6,812,110
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 18,163</u>	<u>\$ 537,473</u>	<u>\$ -</u>	<u>\$ 2,775,797</u>	<u>\$ 3,959,440</u>

Nonmajor Special Revenue Funds

Dog and Kennel	Recycle Ohio	Solid Waste	Real Estate Assessment	DRETAC	Intensive Supervision
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
638	-	-	4,387,759	1,082,626	-
595,065	-	2,322,154	13,231	-	-
34,880	-	-	9,024	-	-
-	-	-	-	-	-
-	32,895	-	-	-	3,039,788
-	-	-	-	-	-
31,724	-	20,249	-	165,557	-
<u>662,307</u>	<u>32,895</u>	<u>2,342,403</u>	<u>4,410,014</u>	<u>1,248,183</u>	<u>3,039,788</u>
-	-	-	4,023,909	826,783	-
-	-	-	-	-	-
-	-	-	-	-	3,009,718
-	-	-	-	-	-
506,136	-	2,425,892	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>506,136</u>	<u>-</u>	<u>2,425,892</u>	<u>4,023,909</u>	<u>826,783</u>	<u>3,009,718</u>
<u>156,171</u>	<u>32,895</u>	<u>(83,489)</u>	<u>386,105</u>	<u>421,400</u>	<u>30,070</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
156,171	32,895	(83,489)	386,105	421,400	30,070
442,584	35,514	4,954,397	8,535,781	1,587,971	1,236,813
-	-	-	-	-	-
<u>\$ 598,755</u>	<u>\$ 68,409</u>	<u>\$ 4,870,908</u>	<u>\$ 8,921,886</u>	<u>\$ 2,009,371</u>	<u>\$ 1,266,883</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge	Community Housing Improvement Program	Youth Services
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	816,597	-	-	-	197,004
Licenses, Permits and Fees	282,522	-	-	-	-
Fines and Forfeitures	221,071	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	9,626,702	139,705	398,598	441,235	138,369
Interest	1,771	-	-	-	-
Miscellaneous Revenue	465,203	992	276	23,703	104,574
Total Revenues	11,413,866	140,697	398,874	464,938	439,947
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	116,816	-	-	-
Public Works	9,788,422	-	396,587	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	174,571
Economic Development and Assistance	-	-	-	350,971	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	78,230	-	-	-	-
Interest and Fiscal Charges	3,105	-	-	-	-
Total Expenditures	9,869,757	116,816	396,587	350,971	174,571
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,544,109	23,881	2,287	113,967	265,376
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(403,204)	-	-	-	-
Total Other Financing Sources (Uses)	(403,204)	-	-	-	-
Net Change in Fund Balances	1,140,905	23,881	2,287	113,967	265,376
Fund Balances at Beginning of Year	3,197,564	99,870	(53,678)	76,477	1,240,169
Increase (Decrease) in Consumable Inventory	(478,349)	-	-	-	-
Fund Balances at End of Year	\$ 3,860,120	\$ 123,751	\$ (51,391)	\$ 190,444	\$ 1,505,545

Nonmajor Special Revenue Funds

<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>	<u>Indigent Guardianship</u>	<u>County Probation Services</u>	<u>TB Clinic</u>	<u>Court Mediation</u>
\$ -	\$ 764,478	\$ -	\$ -	\$ 399,201	\$ -
-	-	-	-	-	-
-	-	-	2,904	-	-
-	-	38,101	190,707	-	183,811
-	-	-	1,637	-	-
-	-	-	-	-	-
1,704,245	-	-	117,276	64,141	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,704,245</u>	<u>764,478</u>	<u>38,101</u>	<u>312,524</u>	<u>463,342</u>	<u>183,811</u>
-	-	-	-	-	-
-	-	22,499	-	-	-
-	-	-	257,312	-	218,219
-	-	-	-	-	-
1,780,563	309,948	-	-	349,805	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,780,563</u>	<u>309,948</u>	<u>22,499</u>	<u>257,312</u>	<u>349,805</u>	<u>218,219</u>
<u>(76,318)</u>	<u>454,530</u>	<u>15,602</u>	<u>55,212</u>	<u>113,537</u>	<u>(34,408)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(76,318)	454,530	15,602	55,212	113,537	(34,408)
911,312	491,813	189,757	1,099,714	1,458,149	84,329
-	-	-	-	-	-
<u>\$ 834,994</u>	<u>\$ 946,343</u>	<u>\$ 205,359</u>	<u>\$ 1,154,926</u>	<u>\$ 1,571,686</u>	<u>\$ 49,921</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	County Erosion Control	Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ 383,715	\$ 191,857
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	54,139
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	218,348	16,534
Interest	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	31,977
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>602,063</u>	<u>294,507</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	461,792	402,414
Public Works	-	-	-	-	-
Health	-	10,621	31,108	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	13,686	-	-	-	-
Interest and Fiscal Charges	1,150	-	-	-	-
Total Expenditures	<u>14,836</u>	<u>10,621</u>	<u>31,108</u>	<u>461,792</u>	<u>402,414</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,836)</u>	<u>(10,621)</u>	<u>(31,108)</u>	<u>140,271</u>	<u>(107,907)</u>
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	14,836	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>14,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(10,621)	(31,108)	140,271	(107,907)
Fund Balances at Beginning of Year	(200,214)	4,189,787	73,055	267,132	(9,215)
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ (200,214)</u>	<u>\$ 4,179,166</u>	<u>\$ 41,947</u>	<u>\$ 407,403</u>	<u>\$ (117,122)</u>

Nonmajor Special Revenue Funds

<u>911 System</u>	<u>Child Support Enforcement Agency</u>	<u>Drug Enforcement</u>	<u>Ditch Maintenance</u>	<u>Public Safety</u>	<u>P.A.I.R.</u>
\$ 3,070,803	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,399,057	-	-	-	-
677,066	-	-	500	-	-
-	-	412,305	-	-	-
-	-	-	18,430	-	-
329,328	3,707,168	49,320	-	-	-
-	-	-	-	-	-
274,406	478	5,342	-	-	-
<u>4,351,603</u>	<u>5,106,703</u>	<u>466,967</u>	<u>18,930</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
5,209,309	-	467,180	-	-	6,087
-	-	-	11,826	-	-
-	5,912,804	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
290,000	-	-	-	-	-
45,488	-	-	-	-	-
<u>5,544,797</u>	<u>5,912,804</u>	<u>467,180</u>	<u>11,826</u>	<u>-</u>	<u>6,087</u>
<u>(1,193,194)</u>	<u>(806,101)</u>	<u>(213)</u>	<u>7,104</u>	<u>-</u>	<u>(6,087)</u>
-	-	-	-	-	-
-	-	-	-	-	-
(542,975)	-	-	-	-	-
<u>(542,975)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,736,169)	(806,101)	(213)	7,104	-	(6,087)
5,712,195	3,900,285	92,775	149,878	123,756	37,511
-	-	1,401	-	-	-
<u>\$ 3,976,026</u>	<u>\$ 3,094,184</u>	<u>\$ 93,963</u>	<u>\$ 156,982</u>	<u>\$ 123,756</u>	<u>\$ 31,424</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	Violent Offender	Marriage Licenses	Court Security	Criminal History On-Line	Prosecutor's Victim Witness
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	51,459	1,625	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	732	-	-	-	162,611
Interest	-	-	-	-	-
Miscellaneous Revenue	-	13,624	-	-	-
Total Revenues	<u>732</u>	<u>65,083</u>	<u>1,625</u>	<u>-</u>	<u>162,611</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	732	-	116	-	197,640
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	57,835	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>732</u>	<u>57,835</u>	<u>116</u>	<u>-</u>	<u>197,640</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	7,248	1,509	-	(35,029)
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	27,063
Transfers Out	-	-	-	(8,506)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,506)</u>	<u>27,063</u>
Net Change in Fund Balances	-	7,248	1,509	(8,506)	(7,966)
Fund Balances at Beginning of Year	2,317	84,779	26,795	8,506	70,751
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 2,317</u>	<u>\$ 92,027</u>	<u>\$ 28,304</u>	<u>\$ -</u>	<u>\$ 62,785</u>

Nonmajor Special Revenue Funds

<u>Enforcement and Education</u>	<u>Juvenile School Liaison</u>	<u>Workforce Investment Act</u>	<u>Sheriff's Concealed Handgun</u>	<u>Juvenile Indigent Alcohol Program</u>	<u>Atrazine Grant Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	60,017	-	-
-	-	-	62,223	-	-
1,250	-	-	-	-	-
-	-	-	-	-	-
-	-	1,804,088	-	392	-
-	-	-	-	-	-
-	-	25,450	-	-	-
<u>1,250</u>	<u>-</u>	<u>1,829,538</u>	<u>122,240</u>	<u>392</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	192,062	-	-
-	-	-	-	-	-
-	7,924	2,434,263	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>7,924</u>	<u>2,434,263</u>	<u>192,062</u>	<u>-</u>	<u>-</u>
1,250	(7,924)	(604,725)	(69,822)	392	-
-	-	-	-	-	-
-	-	606,045	-	-	-
-	-	-	-	-	(18,860)
-	-	606,045	-	-	(18,860)
1,250	(7,924)	1,320	(69,822)	392	(18,860)
6,712	15,600	543,296	489,729	18,338	18,860
-	-	-	-	-	-
<u>\$ 7,962</u>	<u>\$ 7,676</u>	<u>\$ 544,616</u>	<u>\$ 419,907</u>	<u>\$ 18,730</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	3,750	-	205,636	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	118,654	-	-	115,037
Interest	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	<u>3,750</u>	<u>118,654</u>	<u>205,636</u>	<u>-</u>	<u>115,037</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	57,491	121,276	3,077	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	100,707
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>57,491</u>	<u>121,276</u>	<u>3,077</u>	<u>100,707</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,750</u>	<u>61,163</u>	<u>84,360</u>	<u>(3,077)</u>	<u>14,330</u>
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,750	61,163	84,360	(3,077)	14,330
Fund Balances at Beginning of Year	10,159	2,257,524	1,084,472	6,200	250,010
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 13,909</u>	<u>\$ 2,318,687</u>	<u>\$ 1,168,832</u>	<u>\$ 3,123</u>	<u>\$ 264,340</u>

Nonmajor Special Revenue Funds

<u>Northern Border Initiative Grant</u>	<u>SERC Grant</u>	<u>Foreclosure Special Project</u>	<u>Comprehensive Case Management and Employment Program</u>	<u>Neighborhood Stabilization</u>	<u>Law Library Resources</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	132,000	-	-	7,495
-	-	-	-	-	286,601
-	-	-	-	-	-
357,688	44,632	-	1,032,378	-	-
-	-	-	-	-	-
-	-	-	-	224	32,170
<u>357,688</u>	<u>44,632</u>	<u>132,000</u>	<u>1,032,378</u>	<u>224</u>	<u>326,266</u>
-	-	-	-	-	-
-	-	51,432	-	-	425,926
343,069	102,319	-	-	-	-
-	-	-	-	-	-
-	-	-	502,384	-	-
-	-	-	-	117,800	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>343,069</u>	<u>102,319</u>	<u>51,432</u>	<u>502,384</u>	<u>117,800</u>	<u>425,926</u>
<u>14,619</u>	<u>(57,687)</u>	<u>80,568</u>	<u>529,994</u>	<u>(117,576)</u>	<u>(99,660)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(606,045)	-	-
-	-	-	(606,045)	-	-
14,619	(57,687)	80,568	(76,051)	(117,576)	(99,660)
25,203	127,390	11,287	274,270	227,213	964,968
-	-	-	-	-	-
<u>\$ 39,822</u>	<u>\$ 69,703</u>	<u>\$ 91,855</u>	<u>\$ 198,219</u>	<u>\$ 109,637</u>	<u>\$ 865,308</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	<u>Home Septic Treatment Systems</u>	<u>Probate Court Dispute Resolution</u>	<u>County Tax Increment Financing</u>	<u>Veteran's Court</u>	<u>Case Management Special Project</u>
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	43,073	-	-	42,086
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	35,000	-
Interest	-	-	-	-	-
Miscellaneous Revenue	-	-	57,972	-	-
Total Revenues	<u>-</u>	<u>43,073</u>	<u>57,972</u>	<u>35,000</u>	<u>42,086</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	27,185	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	57,713	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>57,713</u>	<u>27,185</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>43,073</u>	<u>259</u>	<u>7,815</u>	<u>42,086</u>
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(23,094)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(23,094)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(23,094)	43,073	259	7,815	42,086
Fund Balances at Beginning of Year	23,094	204,561	97,442	7,060	443,321
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ -</u>	<u>\$ 247,634</u>	<u>\$ 97,701</u>	<u>\$ 14,875</u>	<u>\$ 485,407</u>

Nonmajor Special Revenue Funds

<u>Criminal Justice Services</u>	<u>Mental Health Court</u>	<u>LCCCW Assessment Grant</u>	<u>Sheriff Continuing Professional Training</u>	<u>Law Enforcement Trust</u>	<u>Law Enforcement</u>
\$ 491,325	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	89,408	127,606
-	-	-	-	-	-
241,062	45,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>732,387</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>89,408</u>	<u>127,606</u>
-	-	-	-	-	-
-	-	-	-	-	-
546,196	28,803	-	-	315,808	8,298
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>546,196</u>	<u>28,803</u>	<u>-</u>	<u>-</u>	<u>315,808</u>	<u>8,298</u>
<u>186,191</u>	<u>16,197</u>	<u>-</u>	<u>-</u>	<u>(226,400)</u>	<u>119,308</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	72,201	-
-	-	(49,994)	(406)	-	-
-	-	<u>(49,994)</u>	<u>(406)</u>	<u>72,201</u>	<u>-</u>
186,191	16,197	(49,994)	(406)	(154,199)	119,308
1,687,546	20,317	(140,787)	406	886,295	166,368
-	-	-	-	-	-
<u>\$ 1,873,737</u>	<u>\$ 36,514</u>	<u>\$ (190,781)</u>	<u>\$ -</u>	<u>\$ 732,096</u>	<u>\$ 285,676</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

Nonmajor Special Revenue Funds

	Justice Assistance Grant Program	EISA Grant	Local Law Enforcement	Local Emergency Planning Commission	Hotel/Motel
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ 759,676
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	78,137	-
Licenses, Permits and Fees	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	67,807	-	98,000	-	-
Interest	-	-	-	185	-
Miscellaneous Revenue	-	-	-	2,137	5,825
Total Revenues	<u>67,807</u>	<u>-</u>	<u>98,000</u>	<u>80,459</u>	<u>765,501</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	21,199	15,878	-	190,776
Judicial	-	-	-	-	-
Public Safety	67,807	-	97	51,658	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>67,807</u>	<u>21,199</u>	<u>15,975</u>	<u>51,658</u>	<u>190,776</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(21,199)</u>	<u>82,025</u>	<u>28,801</u>	<u>574,725</u>
Other Financing Sources (Uses)					
Issuance of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(21,199)	82,025	28,801	574,725
Fund Balances at Beginning of Year	-	24,395	14,655	321,940	1,115,942
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ -</u>	<u>\$ 3,196</u>	<u>\$ 96,680</u>	<u>\$ 350,741</u>	<u>\$ 1,690,667</u>

Nonmajor Special Revenue Funds

<u>Coroner's Laboratory</u>	<u>Local Coronavirus Relief</u>	<u>Emergency Rental Assistance</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 6,061,055	\$ 2,069,294	\$ 8,130,349
-	-	-	12,645,681	-	12,645,681
-	-	-	8,264,196	-	8,264,196
-	-	-	5,409,567	-	5,409,567
-	-	-	1,183,782	-	1,183,782
-	-	-	18,430	132,927	151,357
-	-	12,176,134	36,728,974	2,383,991	39,112,965
-	-	-	6,749	-	6,749
-	-	-	1,506,871	-	1,506,871
-	-	12,176,134	71,825,305	4,586,212	76,411,517
-	170,168	7,365	5,612,389	-	5,612,389
-	-	-	708,886	-	708,886
-	-	-	27,983,329	-	27,983,329
-	-	-	10,196,835	-	10,196,835
-	-	-	3,323,562	-	3,323,562
-	-	7,325,477	18,505,769	-	18,505,769
-	-	-	1,301,991	-	1,301,991
-	-	-	-	44,797	44,797
-	-	-	381,916	6,485,000	6,866,916
-	-	-	49,743	1,926,016	1,975,759
-	170,168	7,332,842	68,064,420	8,455,813	76,520,233
-	(170,168)	4,843,292	3,760,885	(3,869,601)	(108,716)
-	-	-	-	3,405,000	3,405,000
-	-	-	-	77,393	77,393
-	-	-	720,145	1,136,657	1,856,802
-	-	-	(1,856,900)	(5,970,602)	(7,827,502)
-	-	-	(1,136,755)	(1,351,552)	(2,488,307)
-	(170,168)	4,843,292	2,624,130	(5,221,153)	(2,597,023)
1,275	170,168	-	61,955,585	6,690,952	68,646,537
-	-	-	(476,948)	-	(476,948)
\$ 1,275	\$ -	\$ 4,843,292	\$ 64,102,767	\$ 1,469,799	\$ 65,572,566

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Contractual Services	13,260	8,840	4,420	13,260	-
Total Expenditures	<u>13,260</u>	<u>8,840</u>	<u>4,420</u>	<u>13,260</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,260)	(8,840)	<u>\$ (4,420)</u>	<u>\$ (13,260)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>31,423</u>	<u>31,423</u>			
Fund Balance at End of Year	<u>\$ 18,163</u>	<u>\$ 22,583</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 406,107	\$ 406,107	\$ -	\$ 406,107	\$ -
Miscellaneous Revenue	15,828	15,828	-	15,828	-
Total Revenues	421,935	421,935	-	421,935	-
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	2,500	54	-	54	2,446
Contractual Services	630,933	609,259	11,509	620,768	10,165
Fees	2,500	947	-	947	1,553
Other	68,067	61,240	-	61,240	6,827
Total Expenditures	704,000	671,500	11,509	683,009	20,991
Excess (Deficiency) of Revenues Over (Under) Expenditures	(282,065)	(249,565)	<u>\$ (11,509)</u>	<u>\$ (261,074)</u>	<u>\$ (20,991)</u>
Fund Balance at Beginning of Year	354,741	354,741			
Fund Balance at End of Year	<u>\$ 72,676</u>	<u>\$ 105,176</u>			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Economic Development and Assistance:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers Out	(203,816)	(203,816)	-	(203,816)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(203,816)	(203,816)	<u>\$ -</u>	<u>\$ (203,816)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>203,816</u>	<u>203,816</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 498,398	\$ 500,807	\$ -	\$ 500,807	\$ 2,409
Miscellaneous Revenue	351	351	-	351	-
Total Revenues	<u>498,749</u>	<u>501,158</u>	<u>-</u>	<u>501,158</u>	<u>2,409</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	22,000	20,805	-	20,805	1,195
Fringe Benefits	3,399	3,219	-	3,219	180
Material and Supplies	36,810	14,770	-	14,770	22,040
Equipment	89,130	64,442	5,278	69,720	19,410
Contractual Services	626,010	226,182	70,934	297,116	328,894
Other	34,750	18,159	-	18,159	16,591
Total Expenditures	<u>812,099</u>	<u>347,577</u>	<u>76,212</u>	<u>423,789</u>	<u>388,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(313,350)	153,581	<u>\$ (76,212)</u>	<u>\$ 77,369</u>	<u>\$ 390,719</u>
Fund Balance at Beginning of Year	<u>2,619,934</u>	<u>2,619,934</u>			
Fund Balance at End of Year	<u>\$ 2,306,584</u>	<u>\$ 2,773,515</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Operation
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Sales Tax	\$ 12,465,547	\$ 12,465,547	\$ -	\$ 12,465,547	\$ -
Charges for Services	28,500	28,500	-	28,500	-
Miscellaneous Revenue	203,122	203,122	-	203,122	-
Total Revenues	12,697,169	12,697,169	-	12,697,169	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	9,706,000	9,704,845	-	9,704,845	1,155
Fringe Benefits	4,944,300	4,457,219	-	4,457,219	487,081
Material and Supplies	495,142	410,001	13,379	423,380	71,762
Equipment	30,889	25,669	2,440	28,109	2,780
Contractual Services	1,405,867	1,255,356	29,760	1,285,116	120,751
Other	6,956	6,886	-	6,886	70
Total Expenditures	16,589,154	15,859,976	45,579	15,905,555	683,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,891,985)	(3,162,807)	<u>\$ (45,579)</u>	<u>\$ (3,208,386)</u>	<u>\$ 683,599</u>
Fund Balance at Beginning of Year	5,517,163	5,517,163			
Fund Balance at End of Year	\$ 1,625,178	\$ 2,354,356			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 638	\$ 638	\$ -	\$ 638	\$ -
Licenses, Permits and Fees	589,533	590,974	-	590,974	1,441
Fines and Forfeitures	34,880	34,880	-	34,880	-
Miscellaneous Revenue	31,724	31,724	-	31,724	-
Total Revenues	656,775	658,216	-	658,216	1,441
Expenditures					
Current:					
Health:					
Salaries and Wages	302,156	276,649	-	276,649	25,507
Fringe Benefits	180,625	134,934	-	134,934	45,691
Material and Supplies	37,200	13,138	6,977	20,115	17,085
Equipment	5,000	3,087	-	3,087	1,913
Contractual Services	97,424	54,034	17,716	71,750	25,674
Fees	60,350	-	-	-	60,350
Other	19,200	9,126	4,431	13,557	5,643
Total Expenditures	701,955	490,968	29,124	520,092	181,863
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,180)	167,248	\$ (29,124)	\$ 138,124	\$ 183,304
Fund Balance at Beginning of Year	357,168	357,168			
Fund Balance at End of Year	\$ 311,988	\$ 524,416			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 32,895	\$ 32,895	\$ -	\$ 32,895	\$ -
Total Revenues	<u>32,895</u>	<u>32,895</u>	<u>-</u>	<u>32,895</u>	<u>-</u>
Expenditures					
Current:					
Health:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,895	32,895	<u>\$ -</u>	<u>\$ 32,895</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>162,975</u>	<u>162,975</u>			
Fund Balance at End of Year	<u>\$ 195,870</u>	<u>\$ 195,870</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste
For the Year Ended December 31, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Licenses, Permits and Fees	\$ 2,338,670	\$ 2,338,670	\$ -	\$ 2,338,670	\$ -
Miscellaneous Revenue	20,249	20,249	-	20,249	-
Total Revenues	2,358,919	2,358,919	-	2,358,919	-
Expenditures					
Current:					
Health:					
Salaries and Wages	519,000	511,560	-	511,560	7,440
Fringe Benefits	236,000	205,976	-	205,976	30,024
Material and Supplies	46,827	28,760	6,900	35,660	11,167
Equipment	200,877	57,201	87,377	144,578	56,299
Contractual Services	1,333,333	969,232	235,496	1,204,728	128,605
Capital Outlay	21,415	-	-	-	21,415
Fees	29,408	414	-	414	28,994
Other	1,125,366	568,076	450,285	1,018,361	107,005
Total Expenditures	3,512,226	2,341,219	780,058	3,121,277	390,949
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,153,307)	17,700	\$ (780,058)	\$ (762,358)	\$ 390,949
Fund Balance at Beginning of Year	4,833,062	4,833,062			
Fund Balance at End of Year	\$ 3,679,755	\$ 4,850,762			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 4,387,759	\$ 4,387,759	\$ -	\$ 4,387,759	\$ -
Licenses, Permits and Fees	13,231	13,231	-	13,231	-
Fines and Forfeitures	9,024	9,024	-	9,024	-
Total Revenues	<u>4,410,014</u>	<u>4,410,014</u>	<u>-</u>	<u>4,410,014</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	2,814,700	1,848,616	-	1,848,616	966,084
Fringe Benefits	1,410,100	971,312	-	971,312	438,788
Material and Supplies	374,777	245,901	90,564	336,465	38,312
Equipment	671,160	358,269	135,905	494,174	176,986
Contractual Services	1,661,836	351,688	841,532	1,193,220	468,616
Capital Outlay	75,176	74,436	-	74,436	740
Other	91,000	39,801	-	39,801	51,199
Total Expenditures	<u>7,098,749</u>	<u>3,890,023</u>	<u>1,068,001</u>	<u>4,958,024</u>	<u>2,140,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,688,735)	519,991	<u>\$ (1,068,001)</u>	<u>\$ (548,010)</u>	<u>\$ 2,140,725</u>
Fund Balance at Beginning of Year	<u>8,653,880</u>	<u>8,653,880</u>			
Fund Balance at End of Year	<u>\$ 5,965,145</u>	<u>\$ 9,173,871</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 1,082,626	\$ 1,082,626	\$ -	\$ 1,082,626	\$ -
Miscellaneous Revenue	162,037	162,037	-	162,037	-
Total Revenues	<u>1,244,663</u>	<u>1,244,663</u>	<u>-</u>	<u>1,244,663</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	786,589	520,973	-	520,973	265,616
Fringe Benefits	276,640	178,234	-	178,234	98,406
Material and Supplies	26,300	5,616	2,793	8,409	17,891
Equipment	17,000	-	7,523	7,523	9,477
Contractual Services	66,850	42,166	15,703	57,869	8,981
Fees	215,500	92,583	43,214	135,797	79,703
Other	30,735	1,845	-	1,845	28,890
Total Expenditures	<u>1,419,614</u>	<u>841,417</u>	<u>69,233</u>	<u>910,650</u>	<u>508,964</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(174,951)	403,246	<u>\$ (69,233)</u>	<u>\$ 334,013</u>	<u>\$ 508,964</u>
Fund Balance at Beginning of Year	<u>1,621,459</u>	<u>1,621,459</u>			
Fund Balance at End of Year	<u>\$ 1,446,508</u>	<u>\$ 2,024,705</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 3,039,788	\$ 3,039,788	\$ -	\$ 3,039,788	\$ -
Total Revenues	3,039,788	3,039,788	-	3,039,788	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	1,799,485	1,572,883	-	1,572,883	226,602
Fringe Benefits	957,206	728,303	-	728,303	228,903
Material and Supplies	295,085	78,127	123,000	201,127	93,958
Equipment	190,000	64,639	114,938	179,577	10,423
Contractual Services	517,108	240,490	195,361	435,851	81,257
Fees	5,000	4,750	-	4,750	250
Other	244,211	194,856	457	195,313	48,898
Total Expenditures	4,008,095	2,884,048	433,756	3,317,804	690,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	(968,307)	155,740	<u>\$ (433,756)</u>	<u>\$ (278,016)</u>	<u>\$ 690,291</u>
Fund Balance at Beginning of Year	1,340,207	1,340,207			
Fund Balance at End of Year	\$ 371,900	\$ 1,495,947			

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, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 752,748	\$ 802,759	\$ -	\$ 802,759	\$ 50,011
Licenses, Permits and Fees	285,124	285,124	-	285,124	-
Fines and Forfeitures	236,767	236,952	-	236,952	185
Intergovernmental Revenue	8,964,779	8,964,779	-	8,964,779	-
Interest Income	1,771	1,771	-	1,771	-
Miscellaneous Revenue	467,828	467,828	-	467,828	-
Total Revenues	10,709,017	10,759,213	-	10,759,213	50,196
Expenditures					
Current:					
Public Works:					
Salaries and Wages	3,530,010	3,393,096	-	3,393,096	136,914
Fringe Benefits	1,612,865	1,484,873	-	1,484,873	127,992
Material and Supplies	2,385,481	1,864,139	372,289	2,236,428	149,053
Equipment	612,966	605,486	618	606,104	6,862
Contractual Services	508,815	357,734	93,701	451,435	57,380
Capital Outlay	2,388,321	1,798,815	581,525	2,380,340	7,981
Fees	2,506	2,506	-	2,506	-
Other	106,912	90,653	3,397	94,050	12,862
Debt Service:					
OPWC Loan Principal Retirement	51,888	51,888	-	51,888	-
SIB Loan Principal Retirement	28,692	26,342	-	26,342	2,350
SIB Loan Interest	3,105	3,105	-	3,105	-
Total Expenditures	11,231,561	9,678,637	1,051,530	10,730,167	501,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	(522,544)	1,080,576	(1,051,530)	29,046	551,590
Other Financing Sources (Uses)					
Transfers Out	(403,204)	(403,204)	-	(403,204)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(925,748)	677,372	<u>\$ (1,051,530)</u>	<u>\$ (374,158)</u>	<u>\$ 551,590</u>
Fund Balance at Beginning of Year	1,342,699	1,342,699			
Fund Balance at End of Year	<u>\$ 416,951</u>	<u>\$ 2,020,071</u>			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 137,616	\$ 137,616	\$ -	\$ 137,616	\$ -
Miscellaneous Revenue	992	992	-	992	-
Total Revenues	<u>138,608</u>	<u>138,608</u>	<u>-</u>	<u>138,608</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	58,500	55,790	-	55,790	2,710
Fringe Benefits	24,140	8,653	-	8,653	15,487
Material and Supplies	500	-	-	-	500
Contractual Services	55,660	50,214	-	50,214	5,446
Other	4,300	2,732	-	2,732	1,568
Total Expenditures	<u>143,100</u>	<u>117,389</u>	<u>-</u>	<u>117,389</u>	<u>25,711</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,492)	21,219	<u>\$ -</u>	<u>\$ 21,219</u>	<u>\$ 25,711</u>
Fund Balance at Beginning of Year	<u>78,839</u>	<u>78,839</u>			
Fund Balance at End of Year	<u>\$ 74,347</u>	<u>\$ 100,058</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 403,232	\$ 403,232	\$ -	\$ 403,232	\$ -
Miscellaneous Revenue	276	276	-	276	-
Total Revenues	403,508	403,508	-	403,508	-
Expenditures					
Current:					
Public Works:					
Salaries and Wages	230,000	229,117	-	229,117	883
Fringe Benefits	136,550	115,896	-	115,896	20,654
Material and Supplies	16,577	9,743	6,541	16,284	293
Equipment	3,902	973	-	973	2,929
Contractual Services	63,628	38,611	8,802	47,413	16,215
Other	21,423	19,973	-	19,973	1,450
Total Expenditures	472,080	414,313	15,343	429,656	42,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,572)	(10,805)	<u>\$ (15,343)</u>	<u>\$ (26,148)</u>	<u>\$ 42,424</u>
Fund Balance at Beginning of Year	69,851	69,851			
Fund Balance at End of Year	\$ 1,279	\$ 59,046			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 499,845	\$ 499,845	\$ -	\$ 499,845	\$ -
Miscellaneous Revenue	23,703	23,703	-	23,703	-
Total Revenues	523,548	523,548	-	523,548	-
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	2,500	92	-	92	2,408
Contractual Services	474,449	407,715	20,149	427,864	46,585
Fees	1,500	114	-	114	1,386
Other	9,000	-	-	-	9,000
Total Expenditures	487,449	407,921	20,149	428,070	59,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,099	115,627	(20,149)	95,478	59,379
Fund Balance at Beginning of Year	200,616	200,616			
Fund Balance at End of Year	\$ 236,715	\$ 316,243			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 197,004	\$ 197,004	\$ -	\$ 197,004	\$ -
Intergovernmental Revenue	138,069	145,418	-	145,418	7,349
Miscellaneous Revenue	104,574	104,574	-	104,574	-
Total Revenues	439,647	446,996	-	446,996	7,349
Expenditures					
Current:					
Human Services:					
Salaries and Wages	259,000	82,622	-	82,622	176,378
Fringe Benefits	229,275	65,064	-	65,064	164,211
Material and Supplies	14,175	9,534	-	9,534	4,641
Equipment	20,400	19,318	-	19,318	1,082
Contractual Services	31,350	29,087	-	29,087	2,263
Other	5,395	1,110	-	1,110	4,285
Total Expenditures	559,595	206,735	-	206,735	352,860
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,948)	240,261	<u>\$ -</u>	<u>\$ 240,261</u>	<u>\$ 360,209</u>
Fund Balance at Beginning of Year	1,292,308	1,292,308			
Fund Balance at End of Year	\$ 1,172,360	\$ 1,532,569			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,704,245	\$ 1,704,245	\$ -	\$ 1,704,245	\$ -
Total Revenues	1,704,245	1,704,245	-	1,704,245	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	941,500	842,975	-	842,975	98,525
Fringe Benefits	516,155	434,966	-	434,966	81,189
Material and Supplies	29,325	15,747	-	15,747	13,578
Equipment	7,000	4,130	-	4,130	2,870
Contractual Services	627,747	406,974	58,409	465,383	162,364
Other	142,885	129,351	-	129,351	13,534
Total Expenditures	2,264,612	1,834,143	58,409	1,892,552	372,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(560,367)	(129,898)	<u>\$ (58,409)</u>	<u>\$ (188,307)</u>	<u>\$ 372,060</u>
Fund Balance at Beginning of Year	1,005,535	1,005,535			
Fund Balance at End of Year	\$ 445,168	\$ 875,637			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 764,478	\$ 764,478	\$ -	\$ 764,478	\$ -
Total Revenues	764,478	764,478	-	764,478	-
Expenditures					
Current:					
Human Services:					
Other	550,000	273,639	-	273,639	276,361
Total Expenditures	550,000	273,639	-	273,639	276,361
Excess (Deficiency) of Revenues Over (Under) Expenditures	214,478	490,839	<u>\$ -</u>	<u>\$ 490,839</u>	<u>\$ 276,361</u>
Fund Balance at Beginning of Year	525,497	525,497			
Fund Balance at End of Year	\$ 739,975	\$ 1,016,336			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 38,086	\$ 38,086	\$ -	\$ 38,086	\$ -
Total Revenues	38,086	38,086	-	38,086	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	3,564	3,547	-	3,547	17
Fringe Benefits	549	547	-	547	2
Material and Supplies	5,000	31	-	31	4,969
Contractual Services	16,000	14,006	-	14,006	1,994
Other	10,444	4,227	-	4,227	6,217
Total Expenditures	35,557	22,358	-	22,358	13,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,529	15,728	<u>\$ -</u>	<u>\$ 15,728</u>	<u>\$ 13,199</u>
Fund Balance at Beginning of Year	188,222	188,222			
Fund Balance at End of Year	<u>\$ 190,751</u>	<u>\$ 203,950</u>			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 2,904	\$ 2,904	\$ -	\$ 2,904	\$ -
Licenses, Permits and Fees	178,227	178,227	-	178,227	-
Fines and Forfeitures	1,637	1,637	-	1,637	-
Intergovernmental Revenue	117,276	117,276	-	117,276	-
Total Revenues	300,044	300,044	-	300,044	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	250,000	177,848	-	177,848	72,152
Fringe Benefits	138,240	67,150	-	67,150	71,090
Material and Supplies	25,000	12,020	-	12,020	12,980
Contractual Services	10,000	3,996	-	3,996	6,004
Other	10,000	410	-	410	9,590
Total Expenditures	433,240	261,424	-	261,424	171,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	(133,196)	38,620	<u>\$ -</u>	<u>\$ 38,620</u>	<u>\$ 171,816</u>
Fund Balance at Beginning of Year	1,100,035	1,100,035			
Fund Balance at End of Year	\$ 966,839	\$ 1,138,655			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 399,720	\$ 399,720	\$ -	\$ 399,720	\$ -
Intergovernmental Revenue	54,640	68,141	-	68,141	13,501
Total Revenues	454,360	467,861	-	467,861	13,501
Expenditures					
Current:					
Health:					
Contractual Services	360,400	342,367	18,033	360,400	-
Other	10,150	7,438	-	7,438	2,712
Total Expenditures	370,550	349,805	18,033	367,838	2,712
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,810	118,056	<u>\$ (18,033)</u>	<u>\$ 100,023</u>	<u>\$ 16,213</u>
Fund Balance at Beginning of Year	1,440,214	1,440,214			
Fund Balance at End of Year	<u>\$ 1,524,024</u>	<u>\$ 1,558,270</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Mediation
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 185,720	\$ 185,720	\$ -	\$ 185,720	\$ -
Total Revenues	185,720	185,720	-	185,720	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	157,730	156,470	-	156,470	1,260
Fringe Benefits	85,840	60,759	-	60,759	25,081
Material and Supplies	500	-	-	-	500
Contractual Services	500	-	-	-	500
Other	500	-	-	-	500
Total Expenditures	245,070	217,229	-	217,229	27,841
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,350)	(31,509)	<u>\$ -</u>	<u>\$ (31,509)</u>	<u>\$ 27,841</u>
Fund Balance at Beginning of Year	78,017	78,017			
Fund Balance at End of Year	\$ 18,667	\$ 46,508			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Works:					
Debt Service:					
OWDA Loan Principal Retirement	13,686	13,686	-	13,686	-
OWDA Loan Interest	<u>1,150</u>	<u>1,150</u>	<u>-</u>	<u>1,150</u>	<u>-</u>
Total Expenditures	<u>14,836</u>	<u>14,836</u>	<u>-</u>	<u>14,836</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,836)	(14,836)	-	(14,836)	-
Other Financing Sources (Uses)					
Transfers In	<u>14,836</u>	<u>14,836</u>	<u>-</u>	<u>14,836</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Supportive Living
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Health:					
Contractual Services	50,000	5,624	24,975	30,599	19,401
Total Expenditures	<u>50,000</u>	<u>5,624</u>	<u>24,975</u>	<u>30,599</u>	<u>19,401</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(5,624)	<u>\$ (24,975)</u>	<u>\$ (30,599)</u>	<u>\$ 19,401</u>
Fund Balance at Beginning of Year	4,189,787	4,189,787			
Fund Balance at End of Year	<u>\$ 4,139,787</u>	<u>\$ 4,184,163</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Health:					
Contractual Services	69,605	32,010	17,402	49,412	20,193
Fees	500	-	-	-	500
Total Expenditures	<u>70,105</u>	<u>32,010</u>	<u>17,402</u>	<u>49,412</u>	<u>20,693</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,105)	(32,010)	<u>\$ (17,402)</u>	<u>\$ (49,412)</u>	<u>\$ 20,693</u>
Fund Balance at Beginning of Year	<u>75,296</u>	<u>75,296</u>			
Fund Balance at End of Year	<u>\$ 5,191</u>	<u>\$ 43,286</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 384,170	\$ 384,170	\$ -	\$ 384,170	\$ -
Intergovernmental Revenue	187,173	187,173	-	187,173	-
Total Revenues	<u>571,343</u>	<u>571,343</u>	<u>-</u>	<u>571,343</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	300,000	259,858	-	259,858	40,142
Fringe Benefits	172,500	110,746	-	110,746	61,754
Material and Supplies	45,594	26,257	14,918	41,175	4,419
Equipment	43,000	10,331	-	10,331	32,669
Contractual Services	116,060	46,717	15,371	62,088	53,972
Fees	1,000	-	-	-	1,000
Other	13,500	7,023	-	7,023	6,477
Total Expenditures	<u>691,654</u>	<u>460,932</u>	<u>30,289</u>	<u>491,221</u>	<u>200,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,311)	110,411	<u>\$ (30,289)</u>	<u>\$ 80,122</u>	<u>\$ 200,433</u>
Fund Balance at Beginning of Year	<u>265,383</u>	<u>265,383</u>			
Fund Balance at End of Year	<u>\$ 145,072</u>	<u>\$ 375,794</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Crime Laboratory
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 192,085	\$ 192,085	\$ -	\$ 192,085	\$ -
Licenses, Permits and Fees	64,329	64,329	-	64,329	-
Intergovernmental Revenue	17,964	17,964	-	17,964	-
Miscellaneous Revenue	31,977	31,977	-	31,977	-
Total Revenues	306,355	306,355	-	306,355	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	233,982	233,926	-	233,926	56
Fringe Benefits	82,801	82,699	-	82,699	102
Material and Supplies	55,179	50,415	3,542	53,957	1,222
Equipment	9,020	2,485	2,799	5,284	3,736
Contractual Services	31,326	22,654	7,742	30,396	930
Other	7,392	6,441	-	6,441	951
Total Expenditures	419,700	398,620	14,083	412,703	6,997
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,345)	(92,265)	(14,083)	(106,348)	6,997
Other Financing Sources (Uses)					
Advances In	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(63,345)	(42,265)	\$ (14,083)	\$ (56,348)	\$ 6,997
Fund Balance at Beginning of Year	79,279	79,279			
Fund Balance at End of Year	\$ 15,934	\$ 37,014			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 3,074,804	\$ 3,074,804	\$ -	\$ 3,074,804	\$ -
Licenses, Permits and Fees	618,270	708,195	-	708,195	89,925
Intergovernmental Revenue	389,545	389,545	-	389,545	-
Miscellaneous Revenue	271,043	271,043	-	271,043	-
Total Revenues	<u>4,353,662</u>	<u>4,443,587</u>	<u>-</u>	<u>4,443,587</u>	<u>89,925</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	2,497,963	2,497,963	-	2,497,963	-
Fringe Benefits	978,210	976,102	-	976,102	2,108
Material and Supplies	316,612	302,781	1,000	303,781	12,831
Equipment	513,135	460,763	12,997	473,760	39,375
Contractual Services	1,135,639	892,239	168,971	1,061,210	74,429
Fees	10,100	2,495	-	2,495	7,605
Other	121,129	90,809	-	90,809	30,320
Debt Service:					
Principal	329,112	290,000	-	290,000	39,112
Interest	45,488	45,488	-	45,488	-
Total Expenditures	<u>5,947,388</u>	<u>5,558,640</u>	<u>182,968</u>	<u>5,741,608</u>	<u>205,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,593,726)	(1,115,053)	(182,968)	(1,298,021)	295,705
Other Financing Source (Uses)					
Transfers Out	(542,975)	(542,975)	-	(542,975)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,136,701)	(1,658,028)	<u>\$ (182,968)</u>	<u>\$ (1,840,996)</u>	<u>\$ 295,705</u>
Fund Balance at Beginning of Year	<u>5,675,675</u>	<u>5,675,675</u>			
Fund Balance at End of Year	<u>\$ 3,538,974</u>	<u>\$ 4,017,647</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 1,293,085	\$ 1,293,092	\$ -	\$ 1,293,092	\$ 7
Intergovernmental Revenue	4,374,813	4,374,813	-	4,374,813	-
Miscellaneous Revenue	478	478	-	478	-
Total Revenues	<u>5,668,376</u>	<u>5,668,383</u>	<u>-</u>	<u>5,668,383</u>	<u>7</u>
Expenditures					
Current:					
Human Services:					
Salaries and Wages	2,500,000	2,386,894	-	2,386,894	113,106
Fringe Benefits	1,518,250	1,443,732	-	1,443,732	74,518
Material and Supplies	41,650	1,456	20,517	21,973	19,677
Equipment	38,000	-	-	-	38,000
Contractual Services	2,597,293	1,622,950	528,307	2,151,257	446,036
Capital Outlay	2,000	-	-	-	2,000
Fees	82,571	7,398	-	7,398	75,173
Other	1,181,500	600,901	-	600,901	580,599
Total Expenditures	<u>7,961,264</u>	<u>6,063,331</u>	<u>548,824</u>	<u>6,612,155</u>	<u>1,349,109</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,292,888)	(394,948)	<u>\$ (548,824)</u>	<u>\$ (943,772)</u>	<u>\$ 1,349,116</u>
Fund Balance at Beginning of Year	<u>3,848,802</u>	<u>3,848,802</u>			
Fund Balance at End of Year	<u>\$ 1,555,914</u>	<u>\$ 3,453,854</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Enforcement
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 36,742	\$ 36,742	\$ -	\$ 36,742	\$ -
Miscellaneous Revenue	5,342	5,342	-	5,342	-
Total Revenues	42,084	42,084	-	42,084	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	6,400	3,513	-	3,513	2,887
Other	71,263	71,263	-	71,263	-
Total Expenditures	77,663	74,776	-	74,776	2,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,579)	(32,692)	<u>\$ -</u>	<u>\$ (32,692)</u>	<u>\$ 2,887</u>
Fund Balance at Beginning of Year	51,267	51,267			
Fund Balance at End of Year	<u>\$ 15,688</u>	<u>\$ 18,575</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Maintenance
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Special Assessments	18,430	18,430	-	18,430	-
Total Revenues	18,930	18,930	-	18,930	-
Expenditures					
Current:					
Public Works:					
Other	11,988	11,826	-	11,826	162
Total Expenditures	11,988	11,826	-	11,826	162
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,942	7,104	<u>\$ -</u>	<u>\$ 7,104</u>	<u>\$ 162</u>
Fund Balance at Beginning of Year	168,171	168,171			
Fund Balance at End of Year	<u>\$ 175,113</u>	<u>\$ 175,275</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Public Safety
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Equipment	1,556	1,556	-	1,556	-
Total Expenditures	<u>1,556</u>	<u>1,556</u>	<u>-</u>	<u>1,556</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,556)	(1,556)	<u>\$ -</u>	<u>\$ (1,556)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	125,312	125,312			
Fund Balance at End of Year	<u>\$ 123,756</u>	<u>\$ 123,756</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	500	71	-	71	429
Contractual Services	8,000	5,966	-	5,966	2,034
Other	500	50	-	50	450
Total Expenditures	<u>9,000</u>	<u>6,087</u>	<u>-</u>	<u>6,087</u>	<u>2,913</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,000)	(6,087)	<u>\$ -</u>	<u>\$ (6,087)</u>	<u>\$ 2,913</u>
Fund Balance at Beginning of Year	<u>37,511</u>	<u>37,511</u>			
Fund Balance at End of Year	<u>\$ 28,511</u>	<u>\$ 31,424</u>			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 732	\$ 732	\$ -	\$ 732	\$ -
Total Revenues	732	732	-	732	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	250	-	-	-	250
Equipment	750	732	-	732	18
Contractual Services	1,000	-	-	-	1,000
Other	300	-	-	-	300
Total Expenditures	2,300	732	-	732	1,568
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,568)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,568</u>
Fund Balance at Beginning of Year	2,322	2,322			
Fund Balance at End of Year	\$ 754	\$ 2,322			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 51,479	\$ 51,479	\$ -	\$ 51,479	\$ -
Miscellaneous Revenue	13,624	13,624	-	13,624	-
Total Revenues	65,103	65,103	-	65,103	-
Expenditures					
Current:					
Human Services:					
Materials and Supplies	3,000	130	-	130	2,870
Other	61,936	57,705	-	57,705	4,231
Total Expenditures	64,936	57,835	-	57,835	7,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	167	7,268	<u>\$ -</u>	<u>\$ 7,268</u>	<u>\$ 7,101</u>
Fund Balance at Beginning of Year	83,399	83,399			
Fund Balance at End of Year	\$ 83,566	\$ 90,667			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 1,625	\$ 1,625	\$ -	\$ 1,625	\$ -
Total Revenues	1,625	1,625	-	1,625	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	3,000	116	-	116	2,884
Equipment	1,000	-	-	-	1,000
Contractual Services	12,000	-	-	-	12,000
Other	2,000	-	-	-	2,000
Total Expenditures	18,000	116	-	116	17,884
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,375)	1,509	<u>\$ -</u>	<u>\$ 1,509</u>	<u>\$ 17,884</u>
Fund Balance at Beginning of Year	26,795	26,795			
Fund Balance at End of Year	\$ 10,420	\$ 28,304			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Source (Uses)					
Transfers Out	(8,506)	(8,506)	-	(8,506)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(8,506)	(8,506)	<u>\$ -</u>	<u>\$ (8,506)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>8,506</u>	<u>8,506</u>			
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 172,789	\$ 172,789	\$ -	\$ 172,789	\$ -
Total Revenues	172,789	172,789	-	172,789	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	122,487	122,487	-	122,487	-
Fringe Benefits	77,059	76,644	-	76,644	415
Other	1,758	1,758	-	1,758	-
Total Expenditures	201,304	200,889	-	200,889	415
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,515)	(28,100)	-	(28,100)	415
Other Financing Sources (Uses)					
Transfers In	27,063	27,063	-	27,063	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,452)	(1,037)	<u>\$ -</u>	<u>\$ (1,037)</u>	<u>\$ 415</u>
Fund Balance at Beginning of Year	82,770	82,770			
Fund Balance at End of Year	<u>\$ 81,318</u>	<u>\$ 81,733</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Fines and Forfeitures	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ -
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,250	1,250	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>6,712</u>	<u>6,712</u>			
Fund Balance at End of Year	<u>\$ 7,962</u>	<u>\$ 7,962</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile School Liaison
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Contractual Services	15,600	7,924	6,863	14,787	813
Total Expenditures	<u>15,600</u>	<u>7,924</u>	<u>6,863</u>	<u>14,787</u>	<u>813</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,600)	(7,924)	<u>\$ (6,863)</u>	<u>\$ (14,787)</u>	<u>\$ 813</u>
Fund Balance at Beginning of Year	15,600	15,600			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 7,676</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,847,767	\$ 1,847,767	\$ -	\$ 1,847,767	\$ -
Miscellaneous Revenue	30,984	30,984	-	30,984	-
Total Revenues	<u>1,878,751</u>	<u>1,878,751</u>	<u>-</u>	<u>1,878,751</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Salaries and Wages	847,630	847,630	-	847,630	-
Fringe Benefits	436,736	436,136	-	436,136	600
Material and Supplies	66,573	38,888	-	38,888	27,685
Equipment	47,313	36,445	3,503	39,948	7,365
Contractual Services	1,249,844	1,138,915	123,174	1,262,089	(12,245)
Other	126,270	4,961	-	4,961	121,309
Total Expenditures	<u>2,774,366</u>	<u>2,502,975</u>	<u>126,677</u>	<u>2,629,652</u>	<u>144,714</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(895,615)	(624,224)	(126,677)	(750,901)	144,714
Other Financing Sources (Uses)					
Transfers In	606,045	606,045	-	606,045	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(289,570)	(18,179)	<u>\$ (126,677)</u>	<u>\$ (1,356,946)</u>	<u>\$ 144,714</u>
Fund Balance at Beginning of Year	669,255	669,255			
Fund Balance at End of Year	<u>\$ 379,685</u>	<u>\$ 651,076</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 60,162	\$ 60,162	\$ -	\$ 60,162	\$ -
Licenses, Permits and Fees	62,364	62,364	-	62,364	-
Total Revenues	<u>122,526</u>	<u>122,526</u>	<u>-</u>	<u>122,526</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	71,808	71,703	-	71,703	105
Fringe Benefits	41,764	37,051	-	37,051	4,713
Material and Supplies	9,395	6,872	-	6,872	2,523
Equipment	16,320	9,332	-	9,332	6,988
Contractual Services	460	460	-	460	-
Fees	116,680	73,160	-	73,160	43,520
Total Expenditures	<u>256,427</u>	<u>198,578</u>	<u>-</u>	<u>198,578</u>	<u>57,849</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(133,901)	(76,052)	<u>\$ -</u>	<u>\$ (76,052)</u>	<u>\$ 57,849</u>
Fund Balance at Beginning of Year	<u>495,987</u>	<u>495,987</u>			
Fund Balance at End of Year	<u>\$ 362,086</u>	<u>\$ 419,935</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 366	\$ 392	\$ -	\$ 392	\$ 26
Total Revenues	366	392	-	392	26
Expenditures					
Current:					
Human Services:					
Contractual Services	2,000	-	-	-	2,000
Other	2,000	-	-	-	2,000
Total Expenditures	4,000	-	-	-	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,634)	392	<u>\$ -</u>	<u>\$ 392</u>	<u>\$ 4,026</u>
Fund Balance at Beginning of Year	18,338	18,338			
Fund Balance at End of Year	\$ 14,704	\$ 18,730			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Health:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers Out	<u>(18,860)</u>	<u>(18,860)</u>	<u>-</u>	<u>(18,860)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(18,860)</u>	<u>(18,860)</u>	<u>\$ -</u>	<u>\$ 18,860</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18,860</u>	<u>18,860</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutors Adult Diversion Program
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ -
Total Revenues	3,750	3,750	-	3,750	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,750	3,750	<u>\$ -</u>	<u>\$ 3,750</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	10,159	10,159			
Fund Balance at End of Year	<u>\$ 13,909</u>	<u>\$ 13,909</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Domestic Relations Title IV-E
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 158,885	\$ 158,885	\$ -	\$ 158,885	\$ -
Total Revenues	158,885	158,885	-	158,885	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	170,000	28,200	-	28,200	141,800
Fringe Benefits	138,200	15,406	-	15,406	122,794
Material and Supplies	3,000	1,381	-	1,381	1,619
Equipment	8,500	2,758	-	2,758	5,742
Contractual Services	51,500	8,840	1,590	10,430	41,070
Other	7,500	1,081	-	1,081	6,419
Total Expenditures	378,700	57,666	1,590	59,256	319,444
Excess (Deficiency) of Revenues Over (Under) Expenditures	(219,815)	101,219	<u>\$ (1,590)</u>	<u>\$ 99,629</u>	<u>\$ 319,444</u>
Fund Balance at Beginning of Year	2,219,058	2,219,058			
Fund Balance at End of Year	\$ 1,999,243	\$ 2,320,277			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 207,969	\$ 207,969	\$ -	\$ 207,969	\$ -
Total Revenues	207,969	207,969	-	207,969	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	100,000	60,289	-	60,289	39,711
Fringe Benefits	41,900	29,061	-	29,061	12,839
Material and Supplies	10,000	-	-	-	10,000
Equipment	220,000	22,169	1,296	23,465	196,535
Contractual Services	103,486	17,735	6,624	24,359	79,127
Capital Outlay	15,000	-	-	-	15,000
Other	20,000	-	-	-	20,000
Total Expenditures	510,386	129,254	7,920	137,174	373,212
Excess (Deficiency) of Revenues Over (Under) Expenditures	(302,417)	78,715	<u>\$ (7,920)</u>	<u>\$ 70,795</u>	<u>\$ 373,212</u>
Fund Balance at Beginning of Year	1,081,176	1,081,176			
Fund Balance at End of Year	\$ 778,759	\$ 1,159,891			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Project - IJIS
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	3,223	3,077	-	3,077	146
Fringe Benefits	<u>2,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,977</u>
Total Expenditures	<u>6,200</u>	<u>3,077</u>	<u>-</u>	<u>3,077</u>	<u>3,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,200)	(3,077)	<u>\$ -</u>	<u>\$ (3,077)</u>	<u>\$ 3,123</u>
Fund Balance at Beginning of Year	<u>6,200</u>	<u>6,200</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 3,123</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 95,509	\$ 95,509	\$ -	\$ 95,509	\$ -
Total Revenues	95,509	95,509	-	95,509	-
Expenditures					
Current:					
Economic Development and Assistance:					
Salaries and Wages	54,000	51,852	-	51,852	2,148
Fringe Benefits	8,666	7,914	-	7,914	752
Material and Supplies	2,404	2,404	-	2,404	-
Contractual Services	39,253	38,096	-	38,096	1,157
Total Expenditures	104,323	100,266	-	100,266	4,057
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,814)	(4,757)	<u>\$ -</u>	<u>\$ (4,757)</u>	<u>\$ 4,057</u>
Fund Balance at Beginning of Year	247,236	247,236			
Fund Balance at End of Year	<u>\$ 238,422</u>	<u>\$ 242,479</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Northern Border Initiative Grant
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 366,604	\$ 366,604	\$ -	\$ 366,604	\$ -
Total Revenues	366,604	366,604	-	366,604	-
Expenditures					
Current:					
Public Safety:					
Equipment	76,514	76,514	-	76,514	-
Contractual Services	4,812	4,812	-	4,812	-
Other	268,257	238,161	-	238,161	30,096
Total Expenditures	349,583	319,487	-	319,487	30,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,021	47,117	<u>\$ -</u>	<u>\$ 47,117</u>	<u>\$ 30,096</u>
Fund Balance at Beginning of Year	875	875			
Fund Balance at End of Year	<u>\$ 17,896</u>	<u>\$ 47,992</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 44,632	\$ 44,632	\$ -	\$ 44,632	\$ -
Total Revenues	44,632	44,632	-	44,632	-
Expenditures					
Current:					
Public Safety:					
Equipment	76,369	76,369	-	76,369	-
Contractual Services	4,000	-	-	-	4,000
Other	91,631	25,950	5,830	31,780	59,851
Total Expenditures	172,000	102,319	5,830	108,149	63,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(127,368)	(57,687)	<u>\$ (5,830)</u>	<u>\$ (63,517)</u>	<u>\$ 63,851</u>
Fund Balance at Beginning of Year	127,390	127,390			
Fund Balance at End of Year	\$ 22	\$ 69,703			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 131,450	\$ 131,450	\$ -	\$ 131,450	\$ -
Total Revenues	131,450	131,450	-	131,450	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	42,500	37,048	-	37,048	5,452
Fringe Benefits	68,816	3,619	-	3,619	65,197
Material and Supplies	3,000	-	-	-	3,000
Contractual Services	2,000	-	-	-	2,000
Other	8,300	1,058	-	1,058	7,242
Total Expenditures	124,616	41,725	-	41,725	82,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,834	89,725	<u>\$ -</u>	<u>\$ 89,725</u>	<u>\$ 82,891</u>
Fund Balance at Beginning of Year	4,687	4,687			
Fund Balance at End of Year	<u>\$ 11,521</u>	<u>\$ 94,412</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Comprehensive Case Management and Employment Program
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,045,724	\$ 1,045,724	\$ -	\$ 1,045,724	\$ -
Total Revenues	<u>1,045,724</u>	<u>1,045,724</u>	<u>-</u>	<u>1,045,724</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Fringe Benefits	50	-	-	-	50
Material and Supplies	3,000	471	-	471	2,529
Contractual Services	546,161	458,932	4,079	463,011	83,150
Other	600	440	-	440	160
Total Expenditures	<u>549,811</u>	<u>459,843</u>	<u>4,079</u>	<u>463,922</u>	<u>85,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	495,913	585,881	(4,079)	581,802	85,889
Other Financing Sources (Uses)					
Transfers Out	(606,045)	(606,045)	-	(606,045)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(110,132)	(20,164)	<u>\$ (4,079)</u>	<u>\$ (24,243)</u>	<u>\$ 85,889</u>
Fund Balance at Beginning of Year	<u>222,455</u>	<u>222,455</u>			
Fund Balance at End of Year	<u>\$ 112,323</u>	<u>\$ 202,291</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Neighborhood Stabilization
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Miscellaneous Revenue	\$ 224	\$ 224	\$ -	\$ 224	\$ -
Total Revenues	224	224	-	224	-
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	20	-	-	-	20
Contractual Services	165,000	117,800	-	117,800	47,200
Fees	500	-	-	-	500
Other	750	-	-	-	750
Total Expenditures	166,270	117,800	-	117,800	48,470
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,046)	(117,576)	<u>\$ -</u>	<u>\$ (117,576)</u>	<u>\$ 48,470</u>
Fund Balance at Beginning of Year	227,213	227,213			
Fund Balance at End of Year	<u>\$ 61,167</u>	<u>\$ 109,637</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Library Resources
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 7,495	\$ 7,495	\$ -	\$ 7,495	\$ -
Fines and Forfeitures	297,547	297,547	-	297,547	-
Miscellaneous Revenue	32,170	32,170	-	32,170	-
Total Revenues	337,212	337,212	-	337,212	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	215,000	191,810	-	191,810	23,190
Fringe Benefits	76,250	62,427	-	62,427	13,823
Material and Supplies	250,142	156,329	31,345	187,674	62,468
Equipment	5,000	-	-	-	5,000
Contractual Services	10,100	7,023	-	7,023	3,077
Other	12,350	4,994	-	4,994	7,356
Total Expenditures	568,842	422,583	31,345	453,928	114,914
Excess (Deficiency) of Revenues Over (Under) Expenditures	(231,630)	(85,371)	<u>\$ (31,345)</u>	<u>\$ (116,716)</u>	<u>\$ 114,914</u>
Fund Balance at Beginning of Year	947,735	947,735			
Fund Balance at End of Year	\$ 716,105	\$ 862,364			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Health:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers Out	(23,094)	(23,094)	-	(23,094)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,094)	(23,094)	<u>\$ -</u>	<u>\$ (23,094)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>23,094</u>	<u>23,094</u>			
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 42,766	\$ 42,766	\$ -	\$ 42,766	\$ -
Total Revenues	42,766	42,766	-	42,766	-
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	5,000	-	-	-	5,000
Other	4,000	-	-	-	4,000
Total Expenditures	9,000	-	-	-	9,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,766	42,766	<u>\$ -</u>	<u>\$ 42,766</u>	<u>\$ 9,000</u>
Fund Balance at Beginning of Year	203,082	203,082			
Fund Balance at End of Year	\$ 236,848	\$ 245,848			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Miscellaneous Revenue	\$ 57,972	\$ 57,972	\$ -	\$ 57,972	\$ -
Total Revenues	57,972	57,972	-	57,972	-
Expenditures					
Current:					
Economic Development and Assistance:					
Other	58,381	57,713	-	57,713	668
Total Expenditures	58,381	57,713	-	57,713	668
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409)	259	<u>\$ -</u>	<u>\$ 259</u>	<u>\$ 668</u>
Fund Balance at Beginning of Year	97,442	97,442			
Fund Balance at End of Year	<u>97,033</u>	<u>97,701</u>			

Lorain County, Ohio
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual (Non-GAAP Basis)
Veteran's Court
 For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Revenues	35,000	35,000	-	35,000	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	27,500	23,020	-	23,020	4,480
Fringe Benefits	13,080	3,845	-	3,845	9,235
Material and Supplies	500	-	-	-	500
Other	7,300	-	-	-	7,300
Total Expenditures	48,380	26,865	-	26,865	21,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,380)	8,135	<u>\$ -</u>	<u>\$ 8,135</u>	<u>\$ 21,515</u>
Fund Balance at Beginning of Year	18,181	18,181			
Fund Balance at End of Year	<u>4,801</u>	<u>26,316</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 41,633	\$ 41,633	\$ -	\$ 41,633	\$ -
Total Revenues	41,633	41,633	-	41,633	-
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	50,000	-	-	-	50,000
Equipment	20,000	-	-	-	20,000
Contractual Services	2,000	-	-	-	2,000
Other	9,000	-	-	-	9,000
Total Expenditures	81,000	-	-	-	81,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,367)	41,633	<u>\$ -</u>	<u>\$ 41,633</u>	<u>\$ 81,000</u>
Fund Balance at Beginning of Year	440,613	440,613			
Fund Balance at End of Year	\$ 401,246	\$ 482,246			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 491,966	\$ 491,966	\$ -	\$ 491,966	\$ -
Intergovernmental Revenue	231,087	231,087	-	231,087	-
Total Revenues	<u>723,053</u>	<u>723,053</u>	<u>-</u>	<u>723,053</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	451,100	326,683	-	326,683	124,417
Fringe Benefits	181,000	142,690	-	142,690	38,310
Equipment	111,867	57,885	-	57,885	53,982
Contractual Services	4,495	4,495	-	4,495	-
Other	9,818	9,155	-	9,155	663
Total Expenditures	<u>758,280</u>	<u>540,908</u>	<u>-</u>	<u>540,908</u>	<u>217,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,227)	182,145	<u>\$ -</u>	<u>\$ 182,145</u>	<u>\$ 217,372</u>
Fund Balance at Beginning of Year	<u>1,681,746</u>	<u>1,681,746</u>			
Fund Balance at End of Year	<u>\$ 1,646,519</u>	<u>\$ 1,863,891</u>			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -
Total Revenues	45,000	45,000	-	45,000	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	22,995	21,942	-	21,942	1,053
Fringe Benefits	7,150	4,806	-	4,806	2,344
Other	800	775	-	775	25
Total Expenditures	30,945	27,523	-	27,523	3,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,055	17,477	<u>\$ -</u>	<u>\$ 17,477</u>	<u>\$ 3,422</u>
Fund Balance at Beginning of Year	20,317	20,317			
Fund Balance at End of Year	\$ 34,372	\$ 37,794			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Economic Development and Assistance:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers Out	<u>(49,994)</u>	<u>(49,994)</u>	<u>-</u>	<u>(49,994)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(49,994)	(49,994)	<u>\$ -</u>	<u>\$ (49,994)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>49,994</u>	<u>49,994</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff Continuing Professional Training
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers Out	<u>(406)</u>	<u>(406)</u>	<u>-</u>	<u>(406)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(406)	(406)	<u>\$ -</u>	<u>\$ (406)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>406</u>	<u>406</u>			
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Fines and Forfeitures	\$ 127,606	\$ 127,606	\$ -	127,606	-
Total Revenues	127,606	127,606	-	127,606	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	9,082	2,382	6,633	9,015	67
Contractual Services	1,497	1,497	-	1,497	-
Other	4,419	4,419	-	4,419	-
Total Expenditures	14,998	8,298	6,633	14,931	67
Excess (Deficiency) of Revenues Over (Under) Expenditures	112,608	119,308	<u>\$ (6,633)</u>	<u>\$ 112,675</u>	<u>\$ 67</u>
Fund Balance at Beginning of Year	166,368	166,368			
Fund Balance at End of Year	\$ 278,976	\$ 285,676			

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 76,644	\$ 76,644	\$ -	\$ 76,644	\$ -
Total Revenues	76,644	76,644	-	76,644	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	20,394	20,394	-	20,394	-
Equipment	54,459	47,412	-	47,412	7,047
Total Expenditures	74,853	67,806	-	67,806	7,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,791	8,838	-	8,838	7,047
Other Financing Sources (Uses)					
Advances In	71,118	71,118	-	71,118	-
Advances Out	(88,435)	(88,435)	-	(88,435)	-
Total Other Financing Sources (Uses)	(17,317)	(17,317)	-	(17,317)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,526)	(8,479)	<u>\$ -</u>	<u>\$ (8,479)</u>	<u>\$ 7,047</u>
Fund Balance at Beginning of Year	49,171	49,171			
Fund Balance at End of Year	\$ 33,645	\$ 40,692			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Elections Infrastructure Security Assessment Grant
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Capital Outlay	21,199	21,199	-	21,199	-
Total Expenditures	<u>21,199</u>	<u>21,199</u>	<u>-</u>	<u>21,199</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,199)	(21,199)	<u>\$ -</u>	<u>\$ (21,199)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	24,395	24,395			
Fund Balance at End of Year	<u>\$ 3,196</u>	<u>\$ 3,196</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Law Enforcement
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 98,000	\$ 98,000	\$ -	\$ 98,000	\$ -
Total Revenues	98,000	98,000	-	98,000	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	18,000	13,607	-	13,607	4,393
Fringe Benefits	3,195	2,105	-	2,105	1,090
Material and Supplies	200	166	-	166	34
Total Expenditures	21,395	15,878	-	15,878	5,517
Excess (Deficiency) of Revenues Over (Under) Expenditures	76,605	82,122	<u>\$ -</u>	<u>\$ 82,122</u>	<u>\$ 5,517</u>
Fund Balance at Beginning of Year	14,655	14,655			
Fund Balance at End of Year	<u>\$ 91,260</u>	<u>\$ 96,777</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Emergency Planning Commission
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 78,137	\$ 78,137	\$ -	\$ 78,137	\$ -
Interest Income	-	185	-	185	185
Miscellaneous Revenue	283	283	-	283	-
Total Revenues	78,420	78,605	-	78,605	185
Expenditures					
Current:					
Public Safety:					
Material and Supplies	3,012	2,989	-	2,989	23
Equipment	184,279	30,996	-	30,996	153,283
Contractual Services	3,312	209	2,880	3,089	223
Fees	1,052	-	-	-	1,052
Other	95,510	21,377	36,359	57,736	37,774
Total Expenditures	287,165	55,571	39,239	94,810	192,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	(208,745)	23,034	<u>\$ (39,239)</u>	<u>\$ (16,205)</u>	<u>\$ 192,540</u>
Fund Balance at Beginning of Year	328,866	328,866			
Fund Balance at End of Year	<u>\$ 120,121</u>	<u>\$ 351,900</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Hotel/Motel Tax
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property and Other Taxes	\$ 720,024	\$ 741,250	\$ -	\$ 741,250	\$ 21,226
Miscellaneous Revenue	5,825	5,825	-	5,825	-
Total Revenues	725,849	747,075	-	747,075	21,226
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	80,000	47,622	-	47,622	32,378
Fringe Benefits	34,800	6,600	-	6,600	28,200
Material and Supplies	26,000	13	-	13	25,987
Equipment	8,500	2,382	-	2,382	6,118
Contractual Services	223,056	12,435	9,099	21,534	201,522
Other	318,500	117,718	-	117,718	200,782
Total Expenditures	690,856	186,770	9,099	195,869	494,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,993	560,305	\$ (9,099)	\$ 551,206	\$ 516,213
Fund Balance at Beginning of Year	1,088,818	1,088,818			
Fund Balance at End of Year	\$ 1,123,811	\$ 1,649,123			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Coroner's Laboratory
For the Year Ended December 31, 2021

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Coronavirus Relief Fund
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	20,894	20,894	-	20,894	-
Material and Supplies	66,235	66,235	-	66,235	-
Equipment	36,237	36,237	-	36,237	-
Contractual Services	16,845	16,845	-	16,845	-
Capital Outlay	367,641	367,641	-	367,641	-
Other	100,000	100,000	-	100,000	-
Total Expenditures	<u>607,852</u>	<u>607,852</u>	<u>-</u>	<u>607,852</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(607,852)	(607,852)	<u>\$ -</u>	<u>\$ (607,852)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>607,852</u>	<u>607,852</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Emergency Rental Assistance Program
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 12,176,134	\$ 12,176,134	\$ -	\$ 12,176,134	\$ -
Total Revenues	<u>12,176,134</u>	<u>12,176,134</u>	<u>-</u>	<u>12,176,134</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Contractual Services	8,364,130	6,978,271	-	6,978,271	1,385,859
Other	650,000	299,227	-	299,227	350,773
Total Expenditures	<u>9,014,130</u>	<u>7,277,498</u>	<u>-</u>	<u>7,277,498</u>	<u>1,736,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,162,004	4,898,636	<u>\$ -</u>	<u>\$ 4,898,636</u>	<u>\$ 1,736,632</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>			
Fund Balance at End of Year	<u>\$ 3,162,004</u>	<u>\$ 4,898,636</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 2,146,770	\$ 2,146,770	\$ -	\$ 2,146,770	\$ -
Miscellaneous Revenue	223	223	-	223	-
Total Revenues	<u>2,146,993</u>	<u>2,146,993</u>	<u>-</u>	<u>2,146,993</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	783,000	608,048	-	608,048	174,952
Fringe Benefits	615,436	339,385	-	339,385	276,051
Material and Supplies	34,000	18,360	7,586	25,946	8,054
Equipment	20,000	5,569	-	5,569	14,431
Contractual Services	92,800	53,336	7,600	60,936	31,864
Fees	2,500	74	-	74	2,426
Other	43,185	27,416	-	27,416	15,769
Total Expenditures	<u>1,590,921</u>	<u>1,052,188</u>	<u>15,186</u>	<u>1,067,374</u>	<u>523,547</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	556,072	1,094,805	(15,186)	1,079,619	523,547
Other Financing Sources (Uses)					
Transfers Out	(1,045,000)	(1,045,000)	-	(1,045,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(488,928)	49,805	<u>\$ (15,186)</u>	<u>\$ 34,619</u>	<u>\$ 523,547</u>
Fund Balance at Beginning of Year	3,573,096	3,573,096			
Fund Balance at End of Year	<u>\$ 3,084,168</u>	<u>\$ 3,622,901</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 241,003	\$ 241,447	\$ -	\$ 241,447	\$ 444
Total Revenues	241,003	241,447	-	241,447	444
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Material and Supplies	2,500	2,277	-	2,277	223
Equipment	50,300	25,654	-	25,654	24,646
Contractual Services	115,970	83,326	-	83,326	32,644
Other	20,230	10,271	-	10,271	9,959
Total Expenditures	189,000	121,528	-	121,528	67,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,003	119,919	<u>\$ -</u>	<u>\$ 119,919</u>	<u>\$ 67,916</u>
Fund Balance at Beginning of Year	336,978	336,978			
Fund Balance at End of Year	\$ 388,981	\$ 456,897			

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, 2021

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues					
Property Taxes	\$ 2,063,671	\$ 2,063,671	\$ -	\$ 2,063,671	\$ -
Special Assessments	132,927	132,927	-	132,927	-
Intergovernmental Revenue	2,383,991	2,383,991	-	2,383,991	-
Total Revenues	4,580,589	4,580,589	-	4,580,589	-
Expenditures					
General Obligation Bonds Principal Retirement	2,440,000	2,430,000	-	2,430,000	10,000
General Obligation Bonds Interest	1,615,438	1,602,338	-	1,602,338	13,100
Special Assessment Bonds Principal Retirement	320,000	320,000	-	320,000	-
Special Assessment Bonds Interest	6,400	6,400	-	6,400	-
Sales Tax Bonds Principal Retirement	385,000	385,000	-	385,000	-
Sales Tax Bonds Interest	157,975	157,975	-	157,975	-
Manuscript Debt Principal Retirement	55,000	55,000	-	55,000	-
Manuscript Debt Interest	40,600	40,600	-	40,600	-
Note Principal Retirement	6,560,000	6,560,000	-	6,560,000	-
Note Interest	119,500	119,500	-	119,500	-
Debt Issuance Costs	39,803	39,803	-	39,803	-
Other	44,928	44,797	-	44,797	131
Total Expenditures	11,784,644	11,761,413	-	11,761,413	23,231
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,204,055)	(7,180,824)	-	(7,180,824)	23,231
Other Financing Sources (Uses)					
Transfers In	2,136,657	2,136,657	-	2,136,657	-
Premium on Debt Issuance	77,393	77,393	-	77,393	-
Note Proceeds	5,615,509	5,600,000	-	5,600,000	15,509
Transfers Out	(3,764,102)	(3,764,102)	-	(3,764,102)	-
Total Other Financing Sources (Uses)	4,065,457	4,049,948	-	4,049,948	15,509
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,138,598)	(3,130,876)	<u>\$ -</u>	<u>\$ (3,130,876)</u>	<u>\$ 38,740</u>
Fund Balance at Beginning of Year	6,848,048	6,848,048			
Fund Balance at End of Year	\$ 3,709,450	\$ 3,717,172			

Capital Projects Fund

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

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Construction Projects
For the Year Ended December 31, 2021

	<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	\$ 3,557,926	\$ 3,557,926	\$ -	\$ 3,557,926	\$ -
Total Revenues	<u>3,557,926</u>	<u>3,557,926</u>	<u>-</u>	<u>3,557,926</u>	<u>-</u>
Expenditures					
Capital Outlay:					
District Health Building	26,931	26,931	-	26,931	-
911 System	822,666	562,050	210,615	772,665	50,001
Court Info Tech	1,892,359	510,731	1,377,378	1,888,109	4,250
Telecom Improvements	170,204	138,675	16,487	155,162	15,042
Engineer Garage Improvements	307,354	170,884	-	170,884	136,470
Project Apple Pie	3,175,880	696,876	2,323,330	3,020,206	155,674
North Ridge Road Project	1,850,000	1,256,704	46,991	1,303,695	546,305
Various Capital Improvements	479,383	232,386	242,997	475,383	4,000
OPWC Projects	871,204	871,204	-	871,204	-
ODOT Federal & State Awards	2,686,722	2,686,722	-	2,686,722	-
Total Expenditures	<u>12,282,703</u>	<u>7,153,163</u>	<u>4,217,798</u>	<u>11,370,961</u>	<u>911,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,724,777)	(3,595,237)	(4,217,798)	(7,813,035)	911,742
Other Financing Sources (Uses)					
Transfers Out	(1,000,000)	(1,000,000)	-	(1,000,000)	-
Advances In	1,000,000	1,000,000	-	1,000,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(8,724,777)	(3,595,237)	<u>\$ (4,217,798)</u>	<u>\$ (7,813,035)</u>	<u>\$ 911,742</u>
Fund Balance at Beginning of Year	16,146,128	16,146,128			
Fund Balance at End of Year	<u>\$ 7,421,351</u>	<u>\$ 12,550,891</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 Fund

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, 2021

	Internal Service	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 26,714,328	\$ 4,677,842	\$ 31,392,170
Receivables, Net of Allowance	219,171	-	219,171
Total Current Assets	26,933,499	4,677,842	31,611,341
 Total Assets	 \$ 26,933,499	 \$ 4,677,842	 \$ 31,611,341
LIABILITIES			
Current Liabilities:			
Payables	\$ 4,856,909	\$ 48,119	\$ 4,905,028
Total Liabilities	4,856,909	48,119	4,905,028
NET POSITION			
Unrestricted	22,076,590	4,629,723	26,706,313
Total Net Position	22,076,590	4,629,723	26,706,313
 Total Liabilities and Net Position	 \$ 26,933,499	 \$ 4,677,842	 \$ 31,611,341

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ 40,994,610	\$ -	\$ 40,994,610
Miscellaneous Revenue	<u>110</u>	<u>6,229</u>	<u>6,339</u>
Total Operating Revenues	<u>40,994,720</u>	<u>6,229</u>	<u>41,000,949</u>
Operating Expenses:			
Contract Services	145,717	69,848	215,565
Personal Services	113,679	119,533	233,212
Fringe Benefits	100,163	27,449	127,612
Claims Expense	39,519,227	839,355	40,358,582
Materials and Supplies	8,472	-	8,472
Other Expense	194	-	194
Total Operating Expenses	<u>39,887,452</u>	<u>1,056,185</u>	<u>40,943,637</u>
Operating Income/(Loss)	<u>1,107,268</u>	<u>(1,049,956)</u>	<u>57,312</u>
Net Position at Beginning of Year	<u>20,969,322</u>	<u>5,679,679</u>	<u>26,649,001</u>
Net Position at End of Year	<u>\$ 22,076,590</u>	<u>\$ 4,629,723</u>	<u>\$ 26,706,313</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 41,374,062	\$ -	\$ 41,374,062
Cash Paid for Supplies and Contractual Services	(1,391,590)	(61,886)	(1,453,476)
Cash Paid for Claims	(37,861,447)	(494,694)	(38,356,141)
Cash Paid to Employees	(208,579)	(142,401)	(350,980)
Other Cash Receipts	2,230	6,229	8,459
Other Cash Payments	(194)	-	(194)
Net Cash Provided by (Used for) Operating Activities	<u>1,914,482</u>	<u>(692,752)</u>	<u>1,221,730</u>
Net Increase (Decrease) in Cash	1,914,482	(692,752)	1,221,730
Cash and Cash Equivalents, January 1, 2021	<u>24,799,846</u>	<u>5,370,594</u>	<u>30,170,440</u>
Cash and Cash Equivalents, December 31, 2021	<u>\$ 26,714,328</u>	<u>\$ 4,677,842</u>	<u>\$ 31,392,170</u>

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

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income (Loss)	\$ 1,107,268	\$ (1,049,956)	\$ 57,312
(Increase) Decrease in Operating Assets:			
Receivables	381,572	-	381,572
Prepays	-	311,443	311,443
Increase (Decrease) in Operating Liabilities:			
Payables	425,642	45,761	471,403
Total Adjustments	<u>807,214</u>	<u>357,204</u>	<u>1,164,418</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,914,482</u>	<u>\$ (692,752)</u>	<u>\$ 1,221,730</u>

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Lorain County, Ohio Custodial Funds

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

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

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

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

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

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

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

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

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

Community Based Correctional Facility - To account for the operation of the Community Based Correctional Facility for which the County serves as fiscal agent.

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

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

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

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

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

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

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

LCDD Group Home Residents - To account for flow through money from Social Security on behalf of residents of the Lorain County Board of Developmental Disability Group Home.

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 12,500,348	\$ 3,146,970	\$ 578,572	\$ 200,484
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:	-	-	-	-
Property and Other Taxes	481,443,321	-	-	-
Special Assessments	27,652,481	-	-	-
Intergovernmental	22,799,976	-	-	-
<i>Total Assets</i>	<u>544,396,126</u>	<u>3,146,970</u>	<u>578,572</u>	<u>200,484</u>
Liabilities				
Local Government Taxes Payable	-	-	-	-
Due to Other Governments	62,953,164	3,146,970	578,572	-
Due to Primary Government	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>62,953,164</u>	<u>3,146,970</u>	<u>578,572</u>	<u>-</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	443,351,916	-	-	-
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 38,091,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,484</u>

HB562	Sex Offender Registration	West Shore Commuter Rail	Children and Family First Council	Community Based Correctional Facility	Board of Health
\$ 2,146	\$ 400	\$ 8,724	\$ 412,163	\$ 1,260,267	\$ 5,351,354
-	-	-	-	713,682	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,146</u>	<u>400</u>	<u>8,724</u>	<u>412,163</u>	<u>1,973,949</u>	<u>5,351,354</u>
-	-	-	-	-	-
2,146	400	-	-	-	-
-	-	-	105,000	-	-
-	-	-	-	-	-
<u>2,146</u>	<u>400</u>	<u>-</u>	<u>105,000</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,724</u>	<u>\$ 307,163</u>	<u>\$ 1,973,949</u>	<u>\$ 5,351,354</u>

(continued)

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Soil and Water	Undivided Government	Courts	Sheriff
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 125,386	\$ 700	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	5,727,589	136,283
Receivables:	-	-	-	-
Property and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	-	12,116,274	-	-
<i>Total Assets</i>	<u>125,386</u>	<u>12,116,974</u>	<u>5,727,589</u>	<u>136,283</u>
Liabilities				
Local Government Taxes Payable	-	927	-	-
Due to Other Governments	-	12,116,047	5,727,589	136,283
Due to Primary Government	-	-	-	-
Due to Others	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>12,116,974</u>	<u>5,727,589</u>	<u>136,283</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	-	-	-	-
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 125,386</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Alimony and Child Support	Sheriff's Inmate	LCDD Group Home Residents	Total
\$ -	\$ -	\$ -	\$ 23,587,514
250	55,747	15,147	6,648,698
-	-	-	-
-	-	-	481,443,321
-	-	-	27,652,481
-	-	-	34,916,250
<u>250</u>	<u>55,747</u>	<u>15,147</u>	<u>574,248,264</u>
-	-	-	927
250	-	-	84,661,421
-	-	-	105,000
-	55,747	15,147	70,894
<u>250</u>	<u>55,747</u>	<u>15,147</u>	<u>84,838,242</u>
-	-	-	443,351,916
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,058,106</u>

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium
Additions				
Interest, Dividends, and Other Investment Income	\$ -	\$ -	\$ -	\$ -
Unclaimed Monies Received	-	-	-	-
Miscellaneous	-	-	-	-
Intergovernmental	828,440	-	2,012,584	-
Amounts Received as Fiscal Agent	-	-	-	-
Licenses and Permits and Fees for Other Governments	-	-	-	56,996
Fines and Forfeitures for Other Governments	-	-	-	-
Property Tax Collections for Other Governments	472,090,807	7,378,054	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-
Contributions from Individuals	-	-	-	-
Amounts Received for Others	-	-	-	-
<i>Total Additions</i>	<u>472,919,247</u>	<u>7,378,054</u>	<u>2,012,584</u>	<u>56,996</u>
Deductions				
Miscellaneous	-	-	-	-
Distributions as Fiscal Agent	-	-	-	-
Distributions of State Funds to Other Governments	-	-	2,012,584	-
Distributions to the State of Ohio	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	-	14,815
Fines and Forfeitures Distributions to Other Governments	-	-	-	-
Property Tax Distributions to Other Governments	468,940,788	7,378,054	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-
Distributions to Individuals	-	-	-	-
Other Distributions	-	-	-	-
Amounts Paid to Others	-	-	-	-
<i>Total Deductions</i>	<u>468,940,788</u>	<u>7,378,054</u>	<u>2,012,584</u>	<u>14,815</u>
<i>Change in Net Position</i>	3,978,459	-	-	42,181
<i>Net Position Beginning of Year</i>	<u>34,112,587</u>	<u>-</u>	<u>-</u>	<u>158,303</u>
<i>Net Position End of Year</i>	<u>\$ 38,091,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,484</u>

HB562	Sex Offender Registration	West Shore Commuter Rail	Children and Family First Council	Community Based Correctional Facility	Board of Health
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	503	-
-	-	-	-	66,322	-
-	-	-	-	-	-
-	-	-	1,070,295	3,983,590	18,456,001
615	1,200	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	479,362	-
<u>615</u>	<u>1,200</u>	<u>-</u>	<u>1,070,295</u>	<u>4,529,777</u>	<u>18,456,001</u>
-	-	-	-	305,957	-
-	-	-	1,043,338	3,877,953	17,820,263
-	-	-	-	-	-
-	-	-	-	-	-
615	1,200	-	-	-	-
-	-	-	-	-	-
-	-	-	-	78,273	-
-	-	-	-	21,524	-
-	-	-	-	-	-
<u>615</u>	<u>1,200</u>	<u>-</u>	<u>1,043,338</u>	<u>4,283,707</u>	<u>17,820,263</u>
-	-	-	26,957	246,070	635,738
-	-	8,724	280,206	1,727,879	4,715,616
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,724</u>	<u>\$ 307,163</u>	<u>\$ 1,973,949</u>	<u>\$ 5,351,354</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Soil and Water	Undivided Government	Courts	Sheriff
Additions				
Interest, Dividends, and Other Investment Income	\$ -	\$ -	\$ 21	\$ 487
Unclaimed Monies Received	-	-	-	-
Miscellaneous	-	-	-	-
Intergovernmental	-	32,471,650	-	-
Amounts Received as Fiscal Agent	203,384	-	-	-
Licenses and Permits and Fees for Other Governments	-	-	54,794,317	224,236
Fines and Forfeitures for Other Governments	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	5,215,211
Contributions from Individuals	-	-	-	-
Amounts Received for Others	-	-	-	-
<i>Total Additions</i>	<u>203,384</u>	<u>32,471,650</u>	<u>54,794,338</u>	<u>5,439,934</u>
Deductions				
Miscellaneous	-	-	-	-
Distributions as Fiscal Agent	206,839	-	-	-
Distributions of State Funds to Other Governments	-	32,471,650	-	-
Distributions to the State of Ohio	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	54,255,736	242,631
Fines and Forfeitures Distributions to Other Governments	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	5,196,766
Distributions to Individuals	-	-	180,328	-
Other Distributions	-	-	358,274	537
Amounts Paid to Others	-	-	-	-
<i>Total Deductions</i>	<u>206,839</u>	<u>32,471,650</u>	<u>54,794,338</u>	<u>5,439,934</u>
<i>Change in Net Position</i>	(3,455)	-	-	-
<i>Net Position Beginning of Year</i>	<u>128,841</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 125,386</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Alimony and Child Support	Sheriff's Inmate	LCDD Group Home Residents	Total
\$ -	\$ -	\$ -	\$ 508
-	-	-	503
-	1,000	50	67,372
-	-	-	35,312,674
-	-	-	23,713,270
-	-	-	55,075,549
-	-	-	1,815
-	-	-	479,468,861
-	-	-	5,215,211
165,352	-	-	165,352
-	985,168	202,202	1,666,732
<u>165,352</u>	<u>986,168</u>	<u>202,252</u>	<u>600,687,847</u>
74	600	143	306,774
-	-	-	22,948,393
-	-	-	34,484,234
165,278	-	-	165,278
-	-	-	54,513,182
-	-	-	1,815
-	-	-	476,318,842
-	-	-	5,196,766
-	-	202,109	460,710
-	-	-	380,335
-	985,568	-	985,568
<u>165,352</u>	<u>986,168</u>	<u>202,252</u>	<u>595,761,897</u>
-	-	-	4,925,950
-	-	-	41,132,156
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,058,106</u>

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Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

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

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

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:										
Net Investment in Capital Assets	\$ 102,255,536	\$ 108,672,349	\$ 113,941,696	\$ 111,092,934	\$ 105,815,672	\$ 96,998,285	\$ 99,066,949	\$ 93,333,579	\$ 85,548,866	\$ 87,939,735
Restricted for:										
Judicial Programs and Services	2,988,625	2,135,239	2,289,205	2,800,526	4,687,305	5,146,929	5,366,494	5,470,914	5,174,570	5,306,524
Public Safety Programs and Services	13,323,550	11,970,108	12,001,990	12,756,289	12,513,611	13,805,602	12,230,447	15,739,040	18,053,347	16,160,610
Health Programs and Services	43,188,571	46,417,771	47,009,786	48,234,360	54,375,815	53,786,632	53,678,217	53,806,275	54,183,023	59,478,679
Human Service Programs and Services	24,833,036	29,428,680	27,204,719	38,560,908	43,647,623	43,728,244	34,431,246	32,093,456	33,943,807	36,208,948
Community and Economic Development and Assistance	4,600,020	2,127,050	2,755,617	3,089,684	2,618,259	1,126,731	1,315,181	958,194	1,143,398	973,771
Real Estate Assessment	5,892,144	6,091,617	4,765,767	5,414,561	5,833,500	5,734,172	6,785,323	7,713,613	8,535,781	8,921,886
Highways, Streets, Roads and Bridges	2,578,514	2,091,558	2,153,979	1,529,020	1,433,725	2,105,179	2,247,533	2,022,445	2,677,929	6,253,400
Capital Projects	3,666,232	2,420,331	2,210,523	3,194,916	3,335,710	2,333,295	3,787,630	2,189,841	8,430,993	6,310,709
Debt Service	2,731,132	3,196,033	2,767,438	2,835,919	2,435,180	2,164,158	2,489,260	2,786,122	7,151,015	1,928,512
Other Purposes	827,111	712,739	677,835	756,826	928,020	1,211,008	1,515,068	1,676,797	3,251,035	8,983,160
Unrestricted	29,504,947	27,878,992	(46,643,448)	(39,085,563)	(45,432,069)	(107,418,193)	(114,711,161)	(127,619,997)	(126,292,243)	(43,917,042)
Total Governmental Activities Net Position	\$ 236,389,418	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380	\$ 192,192,351	\$ 120,722,042	\$ 108,202,187	\$ 90,170,279	\$ 101,801,521	\$ 194,548,892
Business-type Activities:										
Net Investment in Capital Assets	\$ 22,627,900	\$ 21,096,593	\$ 18,019,401	\$ 21,333,317	\$ 20,041,604	\$ 22,048,846	\$ 26,373,007	\$ 21,692,792	\$ 22,676,939	\$ 30,788,988
Unrestricted (Deficit)	5,072,615	4,989,694	8,038,963	5,267,618	5,507,709	3,386,841	2,128,263	10,153,347	9,864,570	5,562,291
Total Business-type Activities Net Position	\$ 27,700,515	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935	\$ 25,549,313	\$ 25,435,687	\$ 28,501,270	\$ 31,846,139	\$ 32,541,509	\$ 36,351,279
Primary Government:										
Net Investment in Capital Assets	\$ 124,883,436	\$ 129,768,942	\$ 131,961,097	\$ 132,426,251	\$ 125,857,276	\$ 119,047,131	\$ 125,439,956	\$ 115,026,371	\$ 108,225,805	\$ 118,728,723
Restricted	104,628,935	106,591,126	103,836,859	119,173,009	131,808,748	131,141,950	123,846,399	124,456,697	142,544,898	150,526,199
Unrestricted	34,577,562	32,868,686	(38,604,485)	(33,817,945)	(39,924,360)	(104,031,352)	(112,582,898)	(117,466,650)	(116,427,673)	(38,354,751)
Total Primary Government Net Position	\$ 264,089,933	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315	\$ 217,741,664	\$ 146,157,729	\$ 136,703,457	\$ 122,016,418	\$ 134,343,030	\$ 230,900,171

Source: Lorain County Financial Statements

Notes: Due to the implementation of GASB 68 in fiscal year 2015, fiscal year 2014 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. Due to restatement of grants receivable and the implementation of GASB 75 in fiscal year 2018, fiscal year 2017 has been restated to reflect changes. However, we are unable to restate numbers for the prior fiscal years due to information being unavailable. GASB 84 was implemented in 2020; however, prior years were not updated to reflect this change.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 31,765,473	\$ 35,850,899	\$ 33,029,716	\$ 31,002,765	\$ 35,807,507	\$ 38,495,831	\$ 39,100,115	\$ 43,605,371	\$ 58,071,027	\$ 23,782,489
Judicial	20,293,911	19,746,040	21,268,984	20,410,622	22,525,868	21,741,133	24,501,578	27,664,870	27,517,795	13,128,763
Public Safety	25,379,907	26,526,403	27,068,208	26,955,407	31,666,302	30,297,926	34,465,200	40,245,243	29,266,237	25,012,072
Public Works	16,268,488	13,913,550	15,679,967	13,682,460	23,888,422	15,015,191	14,824,184	16,636,604	14,380,660	12,659,145
Health	38,297,554	30,665,425	26,278,715	25,028,420	21,959,238	22,247,885	20,233,785	25,939,439	23,825,198	23,661,117
Human Services	65,801,886	64,550,241	70,637,794	69,925,747	73,733,078	91,205,152	88,539,906	95,349,601	85,014,781	59,558,696
Economic Development & Assistance	2,551,169	1,495,348	1,754,430	1,311,000	2,105,865	2,211,969	1,600,468	1,858,937	809,287	1,265,279
Interest on Long-term Debt	1,536,567	1,210,815	1,242,572	921,083	923,014	861,307	1,403,770	1,228,242	530,210	1,874,586
Other	-	-	-	-	-	-	-	-	45,446	44,797
<i>Total Governmental Activities Expenses</i>	<u>201,894,955</u>	<u>193,958,721</u>	<u>196,960,386</u>	<u>189,237,504</u>	<u>212,609,294</u>	<u>222,076,394</u>	<u>224,669,006</u>	<u>252,528,307</u>	<u>239,460,641</u>	<u>160,986,944</u>
Business-type Activities:										
Sewer System	1,728,987	1,948,519	2,377,196	2,331,787	2,845,101	2,850,438	3,074,927	6,199,647	3,377,276	5,973,572
Lorain County Regional Airport	657,095	625,938	642,260	606,281	615,827	593,992	744,982	666,405	864,197	1,210,764
Lorain County Transit	2,123,399	1,441,738	1,886,409	1,274,368	1,749,916	1,977,269	2,467,568	2,884,237	2,879,889	1,956,363
<i>Total Business-type Activities Expenses</i>	<u>4,509,481</u>	<u>4,016,195</u>	<u>4,405,865</u>	<u>4,212,436</u>	<u>5,210,844</u>	<u>5,421,699</u>	<u>6,287,477</u>	<u>9,750,289</u>	<u>7,121,362</u>	<u>9,140,699</u>
<i>Total Primary Government Expenses</i>	<u>\$ 206,404,436</u>	<u>\$ 197,974,916</u>	<u>\$ 201,366,251</u>	<u>\$ 193,449,940</u>	<u>\$ 217,820,138</u>	<u>\$ 227,498,093</u>	<u>\$ 230,956,483</u>	<u>\$ 262,278,596</u>	<u>\$ 246,582,003</u>	<u>\$ 170,127,643</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	\$ 23,701,217	\$ 21,679,847	\$ 20,968,382	\$ 20,921,629	\$ 22,632,936	\$ 24,646,611	\$ 17,138,676	\$ 16,392,156	\$ 17,437,640	\$ 17,754,265
Judicial	3,857,389	3,159,429	2,711,105	2,748,544	3,132,450	2,781,060	5,684,219	6,087,930	6,336,809	5,835,775
Public Safety	2,523,568	2,336,931	1,907,824	1,983,553	2,403,714	2,178,271	3,404,402	4,802,829	2,882,881	4,504,807
Public works	362,811	344,532	317,419	379,158	799,025	539,614	1,147,565	1,417,009	1,264,406	1,341,955
Health	8,040,400	6,932,513	6,170,416	5,882,948	3,336,772	2,557,178	4,426,020	4,505,276	3,678,064	3,080,611
Human Services	2,193,516	2,387,342	2,684,331	2,924,711	2,571,809	2,359,246	4,382,114	3,378,216	2,335,100	2,663,344
Operating Grants and Contributions										
General Government:										
Legislative and Executive	723,136	364,450	988,891	1,225,813	59,760	1,288,255	1,085,390	1,515,212	18,691,363	14,314,707
Judicial	2,056,464	1,442,432	923,681	483,393	1,705,898	625,706	401,817	453,750	429,182	153,654
Public Safety	4,048,968	1,959,830	2,376,611	2,396,201	2,456,468	3,897,001	2,133,536	7,123,405	1,261,828	7,278,601
Public works	7,244,100	6,651,069	6,903,330	7,377,879	7,416,319	7,422,025	7,608,959	8,309,166	9,355,778	12,975,153
Health	15,714,840	11,452,775	9,031,640	8,053,581	9,065,978	6,657,513	8,610,292	9,441,053	8,831,173	10,449,068
Human Services	36,431,661	41,020,494	32,407,556	50,230,703	42,707,942	42,776,658	37,103,064	49,372,749	45,819,393	52,791,840
Economic Development & Assistance	1,636,472	383,591	1,916,408	2,635,372	1,569,543	-	1,306,699	1,348,943	988,981	974,584
Capital Grants and Contributions										
General Government:										
Legislative and Executive	6,623,743	11,825,616	6,760,634	4,891,159	9,284,181	2,367,785	4,689,269	3,481,377	5,805,638	3,320,667
Public Safety	-	-	-	449,500	-	-	533,453	-	-	-
Public Works	730,293	763,332	814,059	79,526	447,525	501,886	250,000	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>115,888,578</u>	<u>112,704,183</u>	<u>96,882,287</u>	<u>112,663,670</u>	<u>109,590,320</u>	<u>100,598,809</u>	<u>99,905,475</u>	<u>117,631,071</u>	<u>125,118,236</u>	<u>137,439,031</u>

(continued)

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

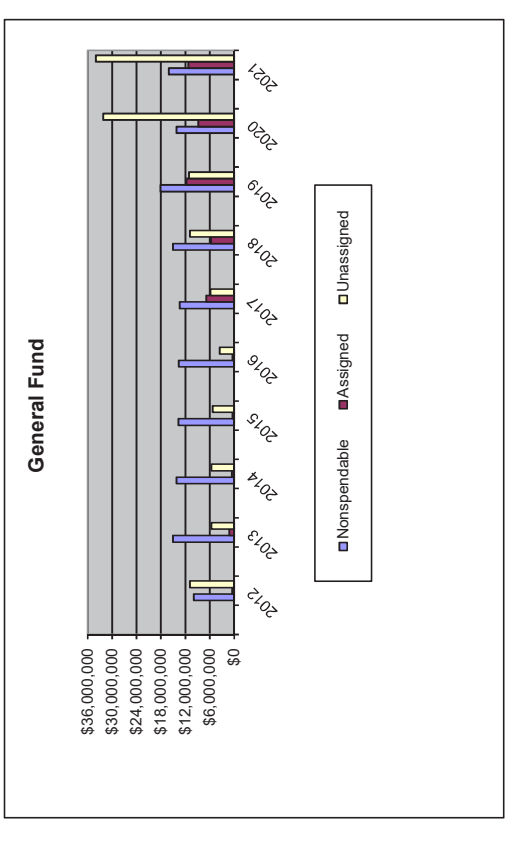
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type Activities:										
Charges for Services										
Sewer System	2,124,426	1,464,071	1,995,974	2,522,684	3,025,143	2,402,925	3,729,167	12,969,500	2,989,907	5,917,810
Lorain County Regional Airport	216,845	68,679	70,412	68,394	64,291	73,170	58,740	56,037	49,173	52,838
Lorain County Transit	142,331	194,053	150,442	135,695	250,754	527,714	576,265	983,590	646,332	544,977
Operating Grants and Contributions										
Sewer System	-	-	-	-	-	-	-	-	-	21,600
Lorain County Regional Airport	-	-	-	-	-	-	-	-	-	89,265
Lorain County Transit	4,136,675	386,146	-	-	-	1,010,600	719,162	-	2,991,634	1,075,824
Capital Grants and Contributions										
Sewer System	36,384	44,326	97,449	20,598	20,598	30,635	2,805,690	-	-	4,810,785
Lorain County Regional Airport	782,583	-	176,400	1,006,275	36,663	893,232	57,234	1,269,266	-	-
Lorain County Transit	-	-	1,389,553	-	-	-	1,262,227	84,009	-	-
Total Business-type Activities Program Revenues	7,439,244	2,157,275	3,880,230	3,733,048	3,397,449	4,938,276	9,208,485	15,362,402	7,227,079	12,513,099
Total Primary Government Program Revenues	\$ 123,327,822	\$ 114,861,458	\$ 100,762,517	\$ 116,396,718	\$ 112,987,769	\$ 105,537,085	\$ 109,113,960	\$ 132,993,473	\$ 132,345,315	\$ 149,952,130
Net (Expense)/Revenue										
Governmental Activities	(86,006,377)	(81,254,538)	(100,078,099)	(76,573,834)	(103,018,974)	(121,477,585)	(124,763,531)	(134,897,236)	(114,342,405)	(23,547,913)
Business-type Activities	2,929,763	(1,858,920)	(525,635)	(479,388)	(1,813,395)	(483,423)	2,921,008	5,612,113	105,717	3,372,400
Total Primary Government Net (Expense)/Revenue	\$ (83,076,614)	\$ (83,113,458)	\$ (100,603,734)	\$ (77,053,222)	\$ (104,832,369)	\$ (121,961,008)	\$ (121,842,523)	\$ (129,285,123)	\$ (114,236,688)	\$ (20,175,513)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 46,009,360	\$ 44,167,489	\$ 47,928,188	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 56,210,949	\$ 55,216,705	\$ 58,652,647	\$ 58,783,024
Sales Tax	24,629,684	25,911,788	27,539,424	29,169,466	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191	42,011,227
Intergovernmental Revenue	11,510,109	14,082,346	12,755,408	14,386,996	14,689,085	13,889,467	8,091,615	8,629,516	8,025,146	13,293,678
not Restricted to Specific Programs	1,278,699	201,780	1,930,141	1,036,624	1,140,330	729,831	3,455,584	6,113,036	3,595,964	(1,405,688)
Investment Income	2,203,439	3,744,184	4,598,201	4,012,395	7,094,102	11,900,317	4,627,916	5,882,912	8,492,291	3,726,581
Other Income	(100,000)	(100,000)	(400,000)	(250,000)	(195,600)	(198,800)	303,200	(257,392)	(251,093)	(113,538)
Total Governmental Activities	85,531,291	88,007,587	94,351,362	96,619,107	104,030,945	114,745,601	112,243,676	116,695,459	122,713,146	116,295,284
Business-type Activities:										
Intergovernmental Revenue	-	-	-	101,597	97,580	-	-	-	-	-
not Restricted to Specific Programs	64,560	144,692	325,786	670,362	468,593	459,094	447,775	279,685	338,563	323,832
Other Income	100,000	100,000	400,000	250,000	195,600	198,800	(303,200)	257,392	251,093	113,538
Transfers/Capital Contribution	164,560	244,692	725,786	1,021,959	761,773	657,894	144,575	537,077	589,656	437,370
Total Business-type Activities	85,695,851	88,252,279	95,077,148	97,641,066	104,792,718	115,403,495	112,388,251	117,232,536	123,302,802	116,732,654
Change in Net Position										
Governmental Activities	(475,086)	6,753,049	(5,726,737)	20,045,273	1,011,971	(6,731,984)	(12,519,855)	(18,201,777)	8,370,741	92,747,371
Business-type Activities	3,094,323	(1,614,228)	200,151	542,571	(1,051,622)	174,471	3,065,583	6,149,190	695,373	3,809,770
Total Primary Government Change in Net Position	\$ 2,619,237	\$ 5,138,821	\$ (5,526,586)	\$ 20,587,844	\$ (39,651)	\$ (6,557,513)	\$ (9,454,272)	\$ (12,052,587)	\$ 9,066,114	\$ 96,557,141

Source: Lorain County Financial Statement

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 9,906,178	\$ 15,047,653	\$ 14,199,577	\$ 13,681,710	\$ 13,596,132	\$ 13,375,541	\$ 15,024,029	\$ 18,075,500	\$ 14,182,531	\$ 16,068,779
Assigned	483,766	1,198,153	611,743	414,491	455,987	6,905,088	5,696,540	11,762,318	8,835,030	11,289,277
Unassigned	10,873,354	5,588,051	5,604,980	5,290,935	3,560,709	5,852,057	10,867,651	11,155,068	32,158,987	33,982,462
Total General Fund	21,263,298	21,833,857	20,416,300	19,387,136	17,612,828	26,132,686	31,588,220	40,992,886	55,176,548	61,340,518
All Other Governmental Funds										
Nonspendable	1,578,844	1,139,754	1,123,748	1,332,658	949,212	1,224,482	1,300,288	1,615,361	1,781,748	1,314,149
Restricted	89,236,037	89,996,284	93,138,692	99,983,819	110,813,952	118,692,988	116,642,859	119,196,134	137,250,285	138,601,284
Committed	2,905,972	1,814,945	917,079	314,341	239,927	243,326	319,819	640,595	299,965	41,947
Assigned	-	32,517	42,678	41,583	-	-	-	-	-	-
Unassigned (Deficit)	(9,464,709)	(11,214,986)	(14,206,223)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)	(3,173,356)	(403,894)	(559,508)
Total All Other Governmental Funds	84,256,144	81,768,514	81,015,974	86,125,517	94,745,633	101,976,852	111,121,548	118,278,734	138,928,104	139,397,872
Total Governmental Funds	\$ 105,519,442	\$ 103,602,371	\$ 101,432,274	\$ 105,512,653	\$ 112,358,461	\$ 128,109,538	\$ 142,709,768	\$ 159,271,620	\$ 194,104,652	\$ 200,738,390



Source: Lorain County Financial Statements

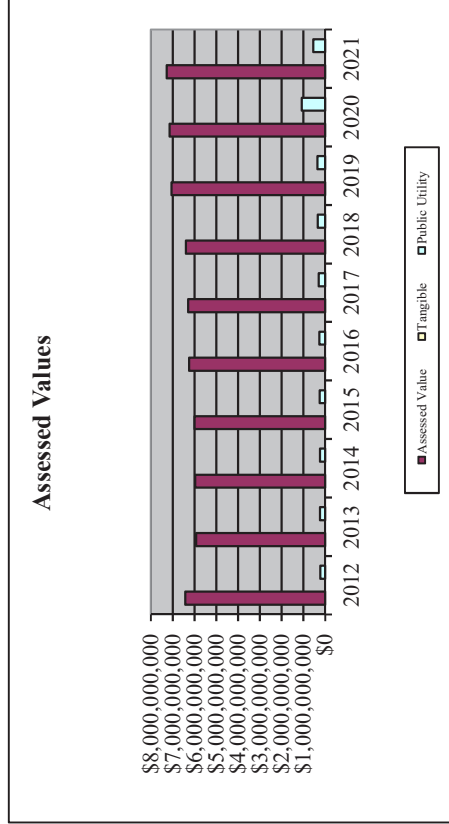
Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Property and Other Taxes	\$ 46,009,360	\$ 44,167,489	\$ 47,928,108	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 53,721,476	\$ 55,135,000	\$ 58,594,295	\$ 58,766,504
Sales Tax	24,629,684	25,911,788	27,539,424	29,169,467	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191	42,011,227
Charges for Services	17,532,175	16,629,886	17,731,776	16,933,115	15,469,143	14,586,444	16,849,935	16,036,305	14,349,937	13,926,585
Licenses, Permits and Fees	13,548,467	13,275,478	13,488,831	14,164,096	15,368,782	15,799,242	16,124,348	17,298,046	17,331,819	19,219,048
Fines and Forfeitures	1,918,198	1,818,141	1,550,870	1,703,590	2,417,620	1,970,059	2,078,292	3,207,876	2,204,334	1,933,200
Special Assessments	590,850	354,880	578,233	567,897	421,715	251,775	253,913	253,527	248,069	151,357
Intergovernmental Revenue	90,736,566	86,391,570	87,119,105	84,511,344	86,687,910	85,744,693	81,795,549	89,853,484	100,058,355	104,638,889
Interest Income	1,278,699	201,780	1,930,141	1,290,551	1,380,129	1,834,831	3,505,678	6,166,810	3,616,587	(1,398,939)
Miscellaneous Revenue	3,229,156	5,466,796	6,337,200	5,299,537	7,442,330	5,667,749	3,422,477	5,882,912	8,492,291	4,601,581
Total Revenues	199,473,155	194,217,808	204,203,688	201,903,223	210,490,657	214,279,579	217,306,080	234,944,642	249,093,878	243,849,452
Expenditures										
Current:										
General Government:										
Legislative and Executive	29,676,996	28,784,310	31,709,484	31,010,051	32,250,342	31,362,457	33,507,655	34,973,616	54,207,122	41,366,882
Judicial	16,373,669	16,516,947	17,417,556	17,066,457	17,188,329	17,479,665	18,190,672	18,769,650	20,284,547	18,762,759
Public Safety	26,374,399	26,500,758	25,869,922	26,787,074	27,888,739	28,837,541	30,409,412	32,886,195	24,829,337	36,276,160
Public Works	7,994,006	9,053,633	9,062,234	8,915,585	11,283,584	9,200,458	9,559,053	12,303,079	10,656,000	10,272,308
Health	39,385,930	31,769,676	27,020,248	25,393,800	22,183,294	22,453,416	25,208,663	25,846,477	23,652,188	25,113,855
Human Services	68,765,829	70,196,844	76,019,019	77,213,537	75,888,660	76,910,740	84,970,573	88,284,690	83,305,073	89,479,600
Economic Development & Assistance	2,565,388	1,639,266	1,939,132	1,397,157	2,219,531	2,179,076	1,628,217	1,966,571	860,540	1,301,991
Intergovernmental	115,010	1,277	987	804	-	-	-	-	-	-
Debt Service:										
Principal	2,444,396	1,530,000	1,721,621	1,827,566	1,911,071	1,352,368	1,917,002	13,717,815	39,237,494	6,866,916
Interest	1,526,555	1,232,898	1,249,312	1,155,653	1,164,692	1,075,115	1,749,645	1,831,664	3,668,370	1,999,861
Capital Outlay	6,500,673	9,189,571	14,579,075	7,284,730	11,152,664	13,453,159	11,599,627	16,030,318	8,894,111	8,901,379
Other	-	-	-	-	-	-	-	-	45,446	44,797
Total Expenditures	201,722,851	196,475,180	206,588,590	198,052,414	203,130,906	204,303,995	218,740,519	246,610,075	269,640,228	240,386,508
Excess of Revenues Over (Under) Expenditures	(2,249,696)	(2,257,372)	(2,384,902)	3,850,809	7,359,751	9,975,584	(1,434,439)	(11,665,433)	(20,546,350)	3,462,944
Other Financing Sources (Uses)										
Payment to Refunded Bonds Escrow Agent	-	(2,344,416)	-	(2,111,463)	-	-	(12,413,339)	-	-	-
Transfers In	4,589,523	8,273,368	5,327,811	5,297,309	6,020,308	5,577,289	8,443,586	8,267,662	18,169,939	9,081,417
Transfers Out	(4,689,523)	(8,373,368)	(5,727,811)	(5,547,309)	(6,215,908)	(5,776,089)	(8,140,386)	(8,525,054)	(18,429,163)	(9,036,541)
Insurance Recoveries	-	382,706	-	-	-	-	-	-	-	-
Issuance of Debt	5,280,000	2,385,000	200,000	2,273,166	6,060	5,465,000	27,037,823	27,550,000	49,600,000	3,405,000
Premium (Discount) on Debt Issuance	-	37,088	40,940	85,901	53,621	238,113	1,037,773	390,964	2,644,070	77,393
Total Other Financing Sources (Uses)	5,180,000	360,378	(159,060)	(2,396)	(135,919)	5,504,313	15,965,457	27,683,572	51,984,846	3,527,269
Net Change in Fund Balances	\$ 2,930,304	\$ (1,896,994)	\$ (2,543,962)	\$ 3,848,413	\$ 7,223,832	\$ 15,479,897	\$ 14,531,018	\$ 16,018,139	\$ 31,438,496	\$ 6,990,213
Debt Service as a Percentage of Noncapital Expenditures	2.0%	1.4%	1.5%	1.5%	1.5%	1.3%	1.8%	6.6%	16.7%	3.8%

Source: Lorain County Financial Statements

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

Collection Year	Real Property			Public Utility Personal Property			Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
	Residential/Agricultural	Commercial/Industrial/PU								
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%	9.09	
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%	9.055	
2014	4,836,845,130	1,126,950,470	17,039,416,000	233,194,810	264,994,102	6,196,990,410	17,304,410,102	35.81%	9.282	
2015	4,884,546,600	1,112,528,710	17,134,500,886	249,075,480	283,040,318	6,246,150,790	17,417,541,204	35.86%	9.282	
2016	5,122,626,540	1,121,332,690	17,839,883,514	267,129,110	303,555,807	6,511,088,340	18,143,439,321	35.89%	9.582	
2017	5,172,881,880	1,123,530,520	17,989,749,714	304,987,390	346,576,580	6,601,399,790	18,336,326,294	36.00%	9.582	
2018	5,244,982,210	1,143,409,170	18,252,546,800	336,334,960	382,198,818	6,724,726,340	18,634,745,618	36.09%	9.582	
2019	5,765,603,680	1,297,927,760	20,181,518,400	362,594,360	412,039,045	7,426,125,800	20,593,557,445	36.06%	9.582	
2020	5,849,902,750	1,293,943,270	20,410,988,629	500,937,920	569,247,636	7,644,783,940	20,980,236,265	36.44%	9.582	
2021	5,965,250,090	1,304,601,970	20,771,005,886	551,648,650	626,873,466	7,821,500,710	21,397,879,352	36.55%	9.582	



Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the owner occupancy credit, non-business credit and homestead exemptions, as applicable, before being billed.

Source: Office of the Auditor, Lorain County, Ohio

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

Lorain County, Ohio

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

	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
COUNTY UNITS										
GENERAL FUND	1.25	1.40	1.40	1.40	1.40	1.40	1.30	1.30	1.30	1.30
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.80	1.80	1.80	1.80	1.80	1.80
Developmental Disabilities	3.49	3.49	3.487	3.487	3.487	3.487	3.487	3.487	3.487	3.487
TB Clinic	0.10	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Criminal Justice Services	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
DEBT SERVICE FUND	0.35	0.20	0.20	0.20	0.20	0.20	0.30	0.30	0.30	0.30
CUSTODIAL FUNDS										
Metropolitan Park	1.30	1.30	1.30	1.30	1.60	1.60	1.60	1.60	1.60	1.60
Lorain Community College	3.30	3.30	3.90	3.90	3.90	3.90	3.90	3.90	3.90	4.40
Total County Rate	13.69	13.655	14.482	14.482	15.082	15.082	15.082	15.082	15.082	15.582

OVERLAPPING RATES BY TAXING DISTRICT

	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
TOWNSHIPS										
Amherst	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Brighton	11.97	11.97	11.97	11.97	12.22	12.47	12.95	12.95	12.95	12.95
Brownhelm	3.43	3.43	3.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
Camden	7.58	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73
Carlisle	6.25	6.25	6.25	6.25	6.25	6.75	6.75	6.75	6.75	7.50
Columbia	8.04	8.04	8.04	8.04	9.04	9.04	9.04	9.04	9.10	9.10
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henricetta	5.01	6.16	6.16	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Huntington	11.07	11.07	11.07	11.07	11.32	11.57	12.05	12.05	12.05	12.05
Lagrange	7.01	7.01	7.01	6.21	6.21	6.21	6.21	6.21	7.21	7.21
Penfield	9.28	9.28	9.28	9.28	9.53	9.78	9.78	9.78	9.78	9.78
Pittsfield	7.50	8.65	8.65	8.65	8.90	8.90	8.90	8.90	8.90	8.90
Rochester	8.18	8.18	8.18	8.18	8.18	8.43	8.43	8.43	8.43	8.43
New Russia	2.40	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Sheffield	12.13	12.13	12.13	12.13	12.13	12.13	12.13	12.13	12.13	15.13
Wellington	9.65	9.65	9.65	9.65	9.90	10.15	10.63	10.63	10.63	10.63
SCHOOL DISTRICTS										
Amherst EYSD	68.95	74.65	74.57	74.41	74.30	74.21	74.13	73.31	73.75	72.36
Avon LSD	56.57	57.28	57.03	56.83	58.53	57.93	57.45	55.35	59.467	57.286
Avon Lake CSD	68.37	70.03	71.90	77.37	75.49	75.21	75.08	72.21	71.871	69.785
Columbia LSD	54.54	55.06	60.39	60.13	59.53	59.44	59.37	57.99	57.435	56.299
Elyria CSD	69.73	71.35	71.47	71.81	72.28	76.27	75.64	74.89	74.89	72.44
Firelands LSD	51.98	52.48	52.42	52.33	51.91	51.83	51.67	55.40	54.01	53.78
Keystone LSD	50.10	49.82	49.87	50.24	58.27	58.39	58.20	57.85	57.45	56.97
Lorain CSD	64.29	70.72	71.41	71.90	71.78	73.57	73.59	72.71	72.65	71.27

(continued)

Lorain County, Ohio

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

	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Midview LSD	47.80	48.08	58.74	58.71	58.18	57.85	57.38	55.93	55.13	53.81
North Ridgeville CSD	44.63	51.90	56.29	55.70	54.24	53.56	53.02	51.32	50.51	48.41
Oberlin CSD	60.30	60.72	60.68	61.65	61.55	61.46	61.27	64.56	64.06	63.75
Sheffield-Clearview LSD	54.91	59.26	59.17	59.97	60.91	60.73	60.28	57.97	57.32	55.63
Sheffield Lake CSD	62.04	63.58	63.90	64.22	70.66	70.84	70.48	67.32	66.972	65.030
Wellington EVSD	33.05	36.97	36.97	37.02	36.69	36.56	36.41	35.56	35.32	34.35
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	46.00	46.00	53.60	53.60	53.60	53.60	52.90	52.90	52.00	51.30
Mapleton LSD	48.60	48.60	48.60	48.40	48.35	48.30	47.95	47.50	45.10	45.10
New London LSD	34.25	34.25	34.25	34.25	33.85	33.80	33.55	34.55	34.55	31.95
Olmsted Falls CSD	101.60	102.20	102.20	102.20	102.20	100.40	100.00	100.00	106.90	106.90
Strongsville CSD	80.98	81.68	81.68	81.78	81.78	81.78	81.78	81.78	87.48	86.98
Vermilion LSD	69.10	70.345	70.325	70.275	70.085	69.955	69.775	69.755	69.505	68.675
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95/4.45	4.45	4.45	4.45
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.06	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	2.40	3.09	3.09	3.09	3.09	3.09
CITIES										
Amherst	4.70	4.71	4.70	4.67	4.60	4.78	4.77	4.20	4.20	4.20
Avon	9.25	9.23	9.242	9.15	9.15	9.15	9.15	9.15	9.95	9.95
Avon Lake	7.34	8.13	8.13	8.12	8.10	8.08	8.08	8.04	8.02	7.98
Elyria	6.10	6.10	6.10	6.10	6.10	6.10	7.00	7.00	7.00	7.00
Lorain	5.96	5.96	5.96	5.96	5.96	7.66	7.66	7.66	7.66	7.66
North Ridgeville	11.71	11.71	11.71	11.71	12.55	12.35	12.31	12.28	12.78	13.50
Oberlin	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.61	18.61	18.61	18.61	18.61	19.36	19.36	19.36	19.36	19.36
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	5.30	5.30	5.30	7.20	7.20	7.20	8.10	8.10	8.10	8.10
Rochester	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Sheffield	3.60	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
South Amherst	3.14	3.14	3.14	3.14	3.14	3.70	3.70	3.70	3.70	3.70
Wellington	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50

Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Real Estate Tax
Current Fiscal Period And Fiscal Period Ended Nine Years Prior

Name of Taxpayer	December 31, 2021	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 21,291,150	0.29%
Wal Mart Real Estate	18,262,060	0.25%
Green Circle Growers Inc	18,143,480	0.25%
Avon Senior Living LLC	13,415,000	0.18%
Meijer Stores LP	12,812,180	0.18%
Ford Motor Company	12,094,430	0.17%
Great Lakes Senior Living Communities LLC	10,965,440	0.15%
LCN RDL Cleveland OH LLC	10,262,040	0.14%
JG Avon LLC	9,441,250	0.13%
French Creek Holdings LLC	8,516,980	0.12%
Totals	\$ 135,204,010	1.86%
Total Assessed Valuation	\$ 7,269,852,060	

Name of Taxpayer	December 31, 2012	
	Assessed Value	Percent of Real Property Assessed Value
WalMart Real Estate	\$ 19,957,620	0.31%
Orion Power Midwest LP	19,357,510	0.30%
First Interstate Avon LTD	17,776,050	0.28%
Centro Midway LLC	13,647,750	0.21%
Blue Dog Properties Trust	10,108,710	0.16%
Ford Motor Company	8,750,030	0.14%
Lowe's Home Centers Inc	8,337,150	0.13%
Rowland Billy	7,597,810	0.12%
Green Circle Growers Inc	7,128,510	0.11%
AERC Avon LLC	7,123,310	0.11%
Totals	\$ 119,784,450	1.87%
Total Assessed Valuation	\$ 6,417,192,790	

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, 2021	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 148,882,450	26.99%
Nexus Gas Transmission LLC	127,064,430	23.03%
Ohio Edison Co.	87,772,960	15.91%
Columbia Gas of Ohio Inc	50,911,140	9.23%
Columbia Gas Transmission LLC	43,873,370	7.95%
Vermilion Power LLC	34,993,950	6.34%
Cleveland Electric	28,521,110	5.17%
NRG Power Midwest LP	19,769,450	3.58%
Total	\$ 541,788,860	98.20%
Total Assessed Valuation	\$ 551,648,650	

Name of Taxpayer	December 31, 2012	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 68,832,540	30.30%
Genon Power Midwest LP	36,538,600	16.08%
Firstenergy Generation	28,880,410	12.71%
American Transmission	26,373,720	11.61%
Cleveland Electric	21,690,470	9.55%
Columbia Gas of Ohio Inc	18,681,240	8.22%
Total	\$ 200,996,980	88.47%
Total Assessed Valuation	\$ 227,164,330	

Source: Office of the Auditor, Lorain County, Ohio

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2012	\$ 52,720,910	\$ 50,745,778	96.25%	\$ 1,594,374	\$ 52,340,152	99.28%
2013	50,909,609	48,898,856	96.05%	1,582,205	50,481,061	99.16%
2014	55,041,595	53,065,418	96.41%	1,777,429	54,842,847	99.64%
2015	55,502,399	53,480,825	96.36%	1,766,175	55,247,000	99.54%
2016	58,400,475	56,415,918	96.60%	1,517,738	57,933,656	99.20%
2017	59,232,490	57,139,923	96.47%	1,754,360	58,894,283	99.43%
2018	60,344,449	58,212,845	96.47%	1,039,104	58,212,845	96.47%
2019	62,236,849	60,310,606	96.90%	998,027	60,310,606	96.90%
2020	65,738,253	62,116,967	94.49%	1,599,054	63,836,890	97.11%
2021	66,151,234	64,414,968	97.38%	-	64,414,968	97.38%

Source: Office of the Auditor, Lorain County, Ohio

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

Lorain County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities										Business-type Activities					Debt Per Capita (a)
	General Obligation Bonds	Sales Tax Bonds	Special Assessment Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Percentage of Personal Income (a)			
2012	\$ 20,125,000	\$ -	\$ 2,840,000	\$ -	\$ 286,398	\$ 582,446	\$ -	\$ 7,080,000	\$ -	\$ 206,580	\$ 124,964	\$ 31,245,388	0.27%	103.59		
2013	18,985,000	-	2,580,000	-	242,303	498,532	-	6,925,000	-	912,976	115,741	30,259,552	0.26%	99.90		
2014	17,620,000	-	2,305,000	-	222,127	437,087	202,000	6,765,000	-	801,082	106,518	28,458,814	0.23%	93.52		
2015	16,205,000	-	2,035,000	-	180,193	544,621	202,000	7,255,000	-	748,266	97,295	27,267,375	0.21%	89.32		
2016	14,770,000	-	1,710,000	-	113,132	483,990	184,681	7,010,000	-	708,843	88,072	25,068,718	0.19%	81.77		
2017	16,785,000	2,565,000	1,375,000	-	65,480	539,067	160,595	6,760,000	-	668,128	78,849	28,997,119	0.21%	94.17		
2018	16,025,226	(b) 5,735,000	1,040,000	11,730,000	53,565	521,618	135,781	6,495,000	2,710,000	3,603,156	69,626	48,118,972	0.35%	156.43		
2019	22,366,747	(b) 5,365,000	685,000	19,985,000	41,086	456,846	110,217	8,845,000	4,180,000	4,361,357	60,403	66,456,656	0.46%	214.49		
2020	49,108,268	(b) 4,990,000	320,000	3,350,000	28,018	428,756	83,881	9,540,954	(b) 4,430,000	4,206,237	51,180	76,537,294	0.52%	246.22		
2021	45,690,000	4,605,000	-	3,405,000	14,332	376,867	57,539	9,020,000	4,495,000	4,047,973	37,346	71,749,057	0.44%	227.35		

Source: Office of the Auditor, Lorain County, Ohio

(a) Refer to S15 for Personal Income and Per Capita Data.

(b) Includes Premium on General Obligation Bonds

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt			Debt Service Monies Available	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population (1)	Estimated Actual Value (a)	General Obligation Bonds				
2012	301,637	\$ 18,592,977,827	\$ 27,205,000	\$ 651,235	\$ 26,553,765	0.14%	88.03
2013	302,908	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.90
2014	304,313	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.24
2015	305,291	17,417,541,204	23,460,000	1,000,857	22,459,143	0.13%	73.57
2016	306,590	18,143,439,321	21,780,000	955,032	20,824,968	0.11%	67.92
2017	307,924	18,336,326,294	23,545,000	1,087,143	22,457,857	0.12%	72.93
2018	307,600	18,634,745,618	22,520,226 (b)	1,483,326	21,036,900	0.11%	68.39
2019	309,833 (2)	20,593,557,445	31,211,747 (b)	2,786,122	28,425,625	0.14%	91.74
2020	310,850 (2)	20,980,236,265	58,649,222 (b)	7,151,015	51,498,207	0.25%	165.67
2021	315,595 (2)	21,397,879,352	54,710,000	1,928,512	52,781,488	0.25%	167.24

Source: Office of the Auditor, Lorain County, Ohio

(1) U.S. Census Bureau midyear population estimates.

(2) Generated estimate based on prior trends

(a) Refer to S6 for Property Value Data.

(b) Includes Premium on General Obligation Bonds

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed Valuation (a)	\$ 6,644,357,120	\$ 6,157,796,830	\$ 6,196,990,410	\$ 6,246,150,790	\$ 6,511,088,340	\$ 6,601,399,790	\$ 6,724,726,340	\$ 7,426,125,800	\$ 7,644,783,940	\$ 7,821,500,710
Debt Limit - Assessed Value (1)	\$ 164,608,928	\$ 152,444,921	\$ 153,424,760	\$ 154,653,770	\$ 161,277,209	\$ 163,534,995	\$ 166,618,158	\$ 184,153,145	\$ 189,619,599	\$ 194,037,518
Amount of Debt Applicable to Debt Limit (b)	27,205,000	25,910,000	24,385,000	23,460,000	21,780,000	23,545,000	22,520,226	31,211,747	58,649,222	54,710,000
General Obligation Bonds	(651,235)	(799,385)	(880,934)	(1,000,857)	(955,032)	(1,087,143)	(1,483,326)	(2,786,122)	(7,151,015)	(1,928,512)
Less Debt Service Monies Available										
Amount of Debt Subject to Limit	\$ 26,553,765	\$ 25,110,615	\$ 23,504,066	\$ 22,459,143	\$ 20,824,968	\$ 22,457,857	\$ 21,036,900	\$ 28,425,625	\$ 51,498,207	\$ 52,781,488
Legal Debt Margin	\$ 138,055,163	\$ 127,334,306	\$ 129,920,694	\$ 132,194,627	\$ 140,452,241	\$ 141,077,138	\$ 145,581,258	\$ 155,727,520	\$ 138,121,392	\$ 141,256,030
Legal Debt Margin as a Percentage of the Debt Limit	83.87%	83.53%	84.68%	85.48%	87.09%	86.27%	87.37%	84.56%	72.84%	72.80%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 66,443,571	\$ 61,577,968	\$ 61,969,904	\$ 62,461,508	\$ 65,110,883	\$ 66,013,998	\$ 67,247,263	\$ 74,261,258	\$ 76,447,839	\$ 78,215,007
Amount of Debt Subject to Limit	\$ 26,553,765	\$ 25,110,615	\$ 23,504,066	\$ 22,459,143	\$ 20,824,968	\$ 22,457,857	\$ 21,036,900	\$ 28,425,625	\$ 51,498,207	\$ 52,781,488
Unvoted Legal Debt Margin	\$ 39,889,806	\$ 36,467,353	\$ 38,465,838	\$ 40,002,365	\$ 44,285,915	\$ 43,556,141	\$ 46,210,363	\$ 45,835,633	\$ 24,949,632	\$ 25,433,519
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	60.04%	59.22%	62.07%	64.04%	68.02%	65.98%	68.72%	61.72%	32.64%	32.52%

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
2012	301,637	\$ 38,359	\$11,570,493,683	149,200	10,500	7.0%
2013	302,908	39,166	11,863,694,728	151,000	11,100	7.4%
2014	304,313	40,488	12,321,024,744	151,000	9,700	6.4%
2015	305,291	41,812	12,764,827,292	150,500	8,400	5.6%
2016	306,590	42,949	13,167,733,910	152,700	9,200	6.0%
2017	307,924	44,433	13,681,987,092	153,200	9,400	6.1%
2018	307,600	44,125	13,572,850,000	152,400	8,200	5.4%
2019	309,833 (4)	46,147 (4)	14,297,863,451	154,200	6,600	4.3%
2020	310,850 (4)	47,666 (4)	14,816,976,100	149,100	14,700	9.9%
2021	315,595 (4)	51,157 (4)	16,144,893,415	151,700	10,600	7.0%

- 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	2021			2012	
		Number of Employees (1)	Rank	Percentage of Total Employment	Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,098	1	14.47%		
Mercy Health Lorain	Health Care	1,781	2	12.29%	1,520	5
University Hospitals	Health Care	1,780	3	12.28%	2,100	1
Lorain County	Government	1,773	4	12.23%	2,094	2
Ford Motor Company - Avon Lake	Truck & Van Manufacturing	1,740	5	12.00%	1,784	3
Wal-Mart Stores Inc.	Retail	1,250	6	8.62%	1	
Lorain County Community College	Education	1,193	7	8.23%	1,607	4
Oberlin College	Education	1,053	8	7.26%	906	9
Lorain City School District	Education	939	9	6.48%	1,100	7
Elyria City School District	Education	888	10	6.13%	999	8
Invacare Corporation	Surgical Supplies				1,230	6
Avon Lake Schools	Education				770	10
Total		<u>14,495</u>		<u>99.99%</u>	<u>14,110</u>	
Total Employment within the County		<u>149,100</u>	(2)			

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

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative and Executive										
Commissioners	49	39	39	42	43	44	32	49	48	45
Records Center	3	3	3	3	4	3	4	5	4	4
Community Development	11	13	25	21	16	13	13	14	14	13
Auditor	26	21	25	28	20	21	22	21	14	22
Auditor - Real Estate Assessment	27	32	29	26	32	29	33	37	44	33
Treasurer	7	7	6	6	6	6	8	5	5	8
Treasurer - DRETAC	7	7	7	7	7	7	4	6	6	4
Treasurer - Board of Revision	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	75	79	83	79	78	87	89	81	79	89
Prosecutor - DRETAC	-	16	19	13	14	-	-	-	14	-
Board of Elections	40	27	28	28	27	30	59	58	33	59
Clerk of Courts - Certificate of Title	25	27	26	25	24	21	23	17	14	23
Recorder	10	10	9	10	12	10	10	9	9	10
Judicial										
Common Pleas Court	43	44	50	50	47	47	84	41	49	86
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	5	1	-	-	-	-	-	2	-	-
Common Pleas - Veteran's Court	-	-	1	1	1	1	2	1	-	2
Probate Court	12	10	10	11	10	11	12	10	13	12
Probate Court - Indigent Guardianship	1	1	1	1	1	1	1	1	1	1
Probate Court - Computerization	-	-	-	-	-	-	-	-	-	-
Probate Court - Microfilm	-	-	2	2	2	2	2	2	2	2
Municipal Court	23	12	12	12	13	17	17	17	17	17
Clerk of Courts	33	33	30	30	31	28	21	25	21	21
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	3	3	3	2	-	3
Clerk of Courts - Computerization	-	-	-	2	-	-	-	-	-	-
Domestic Relations	153	139	141	135	129	131	130	137	125	130
Domestic Relations - Violent Offender	-	-	-	-	-	1	-	-	-	-
Domestic Relations - Title IV	2	13	1	3	1	3	2	2	1	2
Public Safety										
Sheriff	69	68	65	61	68	66	68	67	63	68
Sheriff - Jail Facility	143	144	142	143	151	150	146	151	133	146
Sheriff - Rotary	9	4	1	3	3	3	1	3	1	1
Sheriff - MEG	9	9	7	8	8	8	8	7	4	8
Sheriff - Crime Lab	4	4	2	3	4	4	5	6	6	5
Sheriff - Criminal Justice Services	-	-	3	5	5	5	7	8	6	7
Sheriff - Concealed Handgun License	-	-	-	-	-	1	1	1	1	1
Commissioners - Hazardous Materials	2	2	2	2	-	-	-	-	-	-
Commissioners - Community Disaster Services	3	3	2	2	2	2	2	3	3	2
Commissioners - 911 Services	24	27	25	28	28	31	31	36	31	31
T - Federal	-	-	-	-	-	-	-	-	-	-

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Coroner	6	5	6	8	7	8	8	9	9	8
Common Pleas - Intensive Supervision	20	26	24	23	23	22	22	28	35	13
Common Pleas - County Probation Services	7	8	3	4	5	8	7	3	5	7
Common Pleas - Court Mediation	2	2	2	2	2	2	2	1	2	2
Domestic Relations - Drug Court	1	1	2	1	3	2	1	1	1	1
Domestic Relations - Mental Health Court	-	-	-	-	1	-	-	-	-	-
Prosecutor's Victim Witness	4	3	3	4	5	6	5	5	3	5
Public Works										
Engineer Tax Map	1	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	65	60	61	56	56	51	50	49	52	50
Commissioners - Bascule Bridge	6	6	6	6	6	6	6	6	5	6
Health										
LCBDD - Supportive Living	100	106	100	71	42	42	-	-	-	-
Commissioners - Dog and Kennel	7	6	6	6	6	6	6	6	5	6
Commissioners - Solid Waste	16	17	22	20	22	23	20	20	22	20
Golden Acres	72	59	72	3	-	-	-	-	-	-
Sheriff's - Solid Waste	2	2	2	2	2	2	2	2	2	2
Auditor - Dog and Kennel	2	3	2	3	3	2	2	2	2	2
Alcohol and Drug Addiction Services	8	5	4	4	5	6	7	7	-	7
TB Clinic	-	-	-	-	-	-	-	-	-	-
Community Mental Health	12	13	12	11	11	12	12	12	20	-
Mental Health, Addiction and Recovery Services Board	-	-	-	-	-	-	-	17	-	12
Human Services										
Workforce Development Agency	16	14	15	7	11	24	20	20	19	20
Job and Family Services	183	174	176	174	184	177	185	165	154	185
Children's Services	131	110	113	115	121	122	140	137	133	140
Child Support Enforcement Agency	53	53	51	51	64	63	66	62	55	66
Domestic Relations - Youth Services	6	7	1	3	10	3	3	3	2	3
Domestic Relations - Reclaim Ohio	30	21	30	36	27	34	30	23	24	30
Veteran Services	12	16	16	15	19	19	20	19	20	20
LCBDD	385	421	423	429	428	427	470	486	331	470
Proprietary Services										
Sanitary Sewer	6	6	6	6	8	6	7	9	8	7
Transit Authority	1	3	1	1	2	3	2	2	1	2
Total	<u>1,974</u>	<u>1,948</u>	<u>1,961</u>	<u>1,857</u>	<u>1,866</u>	<u>1,865</u>	<u>1,936</u>	<u>1,921</u>	<u>1,674</u>	<u>1,942</u>

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	51	53	51	53	56	57	51	61	55	61
Auditor										
Number of non-exempt conveyances	5,602	6,571	5,789	6,041	6,752	7,424	7,554	7,991	8,277	8,996
Number of exempt conveyances	4,325	4,687	4,521	5,926	4,922	5,047	4,605	4,805	4,460	5,200
Number of real estate transfers	13,534	13,899	13,278	13,923	14,693	14,941	16,228	16,213	16,606	18,515
Number of parcels	162,210	162,678	163,185	164,180	164,976	165,538	166,475	167,521	168,769	169,622
Number of checks issued	54,215	53,430	54,376	56,744	56,512	56,293	57,371	56,240	48,436	51,023
Treasurer										
Number of parcels collected	140,617	144,676	144,381	140,649	141,218	145,715	146,749	146,350	147,362	148,628
Return on portfolio	1.10%	0.94%	1.13%	1.30%	1.14%	1.14%	1.69%	1.96%	1.37%	0.69%
Prosecuting Attorney										
Number of cases - criminal	3,293	3,357	3,617	3,650	3,754	3,646	3,918	4,058	4,767	5,438
Number of cases - active civil lawsuits	46	49	42	36	16	23	37	39	19	11
Number of civil and miscellaneous legal opinions	2,080	2,030	3,226	2,888	2,600	2,720	3,042	2,967	35	36
Board of Elections										
Number of registered voters	212,372	202,286	203,718	195,535	206,401	207,865	214,629	205,513	218,506	216,676
Number of voters last general election	144,318	58,541	80,127	81,953	143,296	55,706	116,231	58,738	158,732	43,661
Percentage of registered voters that voted	67.96%	28.94%	39.33%	41.91%	69.43%	26.80%	54.15%	28.58%	72.64%	20.15%
Recorder										
Number of deeds recorded	8,802	9,990	9,981	9,884	10,669	11,121	11,976	12,755	12,377	14,347
Number of mortgages recorded	13,750	14,591	10,971	10,969	12,257	11,467	10,919	13,065	16,433	41,209
Number of military discharges recorded	96	89	60	27	41	44	643	421	150	150
Buildings and Grounds										
Number of buildings	70	70	70	70	71	71	71	71	69	69
Square footage of buildings	1,336,037	1,336,037	1,336,037	1,336,037	1,351,391	1,351,391	1,351,391	1,351,391	1,365,119	1,365,119
Central Purchasing										
Number of purchase orders issued	3,267	3,351	3,038	3,408	3,456	3,487	3,759	3,663	3,770	4,062
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	9,092	7,854	7,180	7,151	7,583	8,482	6,798	5,287	4,356	4,633
Probate Court										
Number of civil cases filed	74	76	65	89	65	80	52	89	50	54
Juvenile Court										
Number of juveniles charged	1,068	1,197	1,386	1,326	1,172	1,088	733	763	802	446
Number of cases reviewed	1,748	1,599	1,718	1,685	1,428	1,327	961	1,008	1,101	1,381
Bindovers	7	2	4	12	6	5	7	2	2	12
Number of adjudged delinquent cases filed	1,346	1,124	1,294	864	966	1,304	770	785	94	214

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Clerk of Courts										
Number of civil cases filed	11,779	11,204	11,383	9,078	9,225	12,617	11,494	10,439	17,600	14,379
Number of criminal cases filed	2,253	2,148	2,282	2,140	2,469	2,190	2,298	1,925	1,869	2,005
Number of appeals cases filed	191	189	198	179	176	171	208	154	107	118
Number of domestic cases filed	1,627	1,533	1,491	1,444	1,510	1,599	1,575	1,632	1,557	1,555
Number of liens filed	4,940	5,498	6,485	4,067	4,111	6,325	8,462	7,077	15,113	11,751
Domestic Relations										
Number of cases filed	4,233	4,293	4,465	4,136	3,936	3,746	3,761	3,489	2,689	3,139
Number of disposition of cases	3,303	7,031	7,340	7,864	7,821	7,906	6,962	6,814	4,557	4,814
Number of traffic dispositions	1,254	1,231	1,125	1,076	1,013	1,017	1,003	877	656	681
Law Library										
Number of volumes in collection	20,024	20,084	20,105	19,855	17,850	17,859	18,477	18,477	18,502	18,553
Public Safety										
Sheriff										
Average daily jail census	415	424	397	411	453	421	425	362	250	274
Prisoners booked	7,964	8,098	7,748	8,064	8,040	7,399	8,236	8,256	5,959	6,192
Prisoners released	7,960	8,123	7,753	7,948	8,093	7,386	8,261	8,347	6,050	6,245
Cost of Prisoner Meals	\$498,267	\$539,000	\$591,964	\$495,376	\$519,633	\$520,311	\$526,627	\$400,284	\$342,557	\$432,921
Number of traffic citations issued	1,904	1,523	1,555	1,168	1,162	1,355	1,460	1,225	975	925
Number of calls for service	43,738	48,344	50,519	59,930	58,745	37,292	35,138	32,093	34,743	34,913
Coroner										
Number of cases investigated	248	268	240	275	347	385	334	323	385	470
Number of autopsies performed	55	59	42	59	75	65	65	49	46	67
Cases relinquished to attending physicians	328	363	435	456	493	598	621	658	765	883
Public Works										
Engineer										
Miles of roads resurfaced	20	11	15	7	16	6	19	21	24	5
Number of bridges replaced/improved	2	3	7	8	7	7	4	4	5	3
Number of culverts built/replaced/improved	15	15	11	24	4	3	23	9	10	2
Building Department										
Number of permits issued - Additions	14	0	0	0	0	0	0	0	0	0
Number of permits issued - New Dwelling	13	3	0	0	0	0	0	0	0	0
Number of inspections performed	755	0	0	0	0	0	0	0	0	0
Contractors Registered	206	2	0	0	0	0	0	0	0	0
Sewer District										
Average daily sewage treated - gallons	265,700	250,927	239,953	229,000	444,600	298,300	416,100	374,000	439,100	439,100
Number of tap-ins	23	23	1	0	0	0	0	71	57	155
Number of customers	3,092	3,196	3,236	3,265	3,252	3,316	3,978	3,907	3,985	4,944

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Health										
LCBDD										
Number of students enrolled	710	680	733	725	556	471	782	797	774	871
Early intervention program	20	21	30	25	20	17	23	24	20	18
Preschool	142	140	141	152	156	138	153	158	148	142
School age										
Mental Health										
Total client count - intensive	5,559	4,541	5,681	5,463	5,209	4,950	5,226	5,649	5,552	5,640
Total client count - non-intensive	5,985	6,419	6,862	6,028	6,075	5,812	6,532	7,081	7,377	7,133
Total client count - early intervention	2,120	1,851	2,332	1,985	2,117	1,681	1,791	1,943	1,589	1,207
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	43,116	43,250	41,150	39,598	39,106	37,204	33,910	47,994	37,336	37,997
Total client count - Child Care Children Served	2,619	2,509	2,510	2,636	2,699	2,557	1,719	3,351	3,222	2,611
Total client count - Ohio Works First Recipients	3,028	2,810	2,731	3,199	3,424	3,234	1,334	3,212	119	2,627
Total client count - Disability Assistance Recipients	248	203	213	169	146	139	-	-	-	-
Total client count - Medicaid Eligible Recipients	54,457	56,015	64,947	71,238	70,414	70,942	66,129	36,702	52,517	54,195
Children Services										
Intake Workload - Abuse	1,218	1,041	1,074	999	956	937	765	756	993	1,010
Intake Workload - Emotional Maltreatment	318	313	308	364	301	211	101	50	79	73
Intake Workload - Neglect	1,354	1,333	1,247	1,282	1,079	1,027	912	828	840	788
Intake Workload - Medical Neglect	107	113	119	93	82	74	58	53	23	45
Intake Workload - Sex Abuse	364	300	322	273	199	215	160	166	210	227
Intake Workload - Family in Need of Services	193	170	175	190	149	154	116	106	106	112
Intake Workload - Dependency	22	9	20	25	28	13	31	21	25	26
Intake Workload - Information & Referral	1,172	1,402	890	136	230	284	362	548	277	293
Veteran Services										
Veterans Requesting Financial Assistance	223	203	299	268	247	355	1,833	385	896	869
Veterans Receiving Financial Assistance	215	189	269	238	233	337	1,800	332	872	925
Total Veteran Service Commission Contacts	12,969	4,650	8,765	8,936	8,008	9,215	8,831	9,485	3,399	2,452
Amount of benefits paid to county residents	\$380,525	\$402,660	\$644,091	\$617,058	\$643,171	\$768,787	\$841,827	\$1,342,253	\$1,022,693	\$941,507

Source: Lorain County Departments

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government:										
Legislative and Executive:										
Commissioners										
Administrative office space (sq. ft.)	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Auditor										
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer										
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895	895	895	895
Prosecuting Attorney										
Administrative office space	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections										
Administrative office space	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Recorder										
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds										
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing										
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing										
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Judicial:										
Common Pleas Court										
Administrative and Courtroom Space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	10	10	10	10	10	10	10	10	10	10
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Certificate of Title	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Domestic Relations										
Administrative office space	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Law Library										
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology										
Administrative office space	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety:										
Sheriff										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	43	43	43	43	50	50	50	51	50	50
Probation										
Administrative office space	355	355	355	355	355	355	355	355	355	355
Disaster Services										
Number of emergency response vehicles	6	6	6	6	6	6	6	6	6	6
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	265	265	267
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	113	105	105	105	106	106	106	115	97	71
Tax Map										
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026
Sewer District										
Number of treatment facilities	4	4	4	4	4	4	4	4	4	4
Number of pumping stations	4	4	4	4	4	5	5	8	11	12
Miles of sewer lines	41	41	41	41	41	41	41	54	73	73
Miles of water lines	42	42	42	42	42	42	42	42	41	47
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	36	36	36	36	36	39	38	38	38	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	2	2	2	2	2	2	2	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	22	22	22	18	16	15	16	17	19	17
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	2	3	4	5	5	6	8	8	10	11

Source: Various County Departments, square footage approximated

OHIO AUDITOR OF STATE KEITH FABER



LORAIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/28/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov