

Lorain County



Comprehensive Annual Financial Report

For The Year Ended December 31, 2016

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Introductory Section

Introductory Section



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

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



Lorain County Ohio

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Prepared by:

Lillian C. Brand
Assistant Chief Deputy / Finance

Barry J. Habony
Comptroller

**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2016**

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OFFICE OF THE AUDITOR LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM
Auditor

September 29, 2017

Lorain County Commissioners:

Honorable Matt Lundy, President
Honorable Lori Kokoski
Honorable Ted Kalo

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2016. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2016 Census Bureau mid-year population estimate, the County had a population of 305,964, 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 agency funds in the report:

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

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

ECONOMIC CONDITION AND OUTLOOK

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization, while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access

highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago, Illinois, to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west. The excellent road network of the County has attracted over 41 common carriers that serve the area.

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to rail, and docks and other facilities for the receipt of concrete and aggregates. The port is operated by the Lorain Port Authority, a political subdivision separate from the County. Air freight and air passenger service access is provided through the Lorain County Regional Airport in New Russia Township and Cleveland Hopkins International Airport and Burke Lakefront Airport in adjacent Cuyahoga County.

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

MAJOR INITIATIVES

County officials remain committed to providing quality services to the citizens of Lorain County without major increases to their budgets. The County moved forward completing a number of projects in 2016, continued numerous other projects, and has been able to invest in a number of new projects while maintaining tight budgetary constraints and mindful spending practices. In 2016, the County invested \$1.4 million in infrastructure with the repairing of roadways and state routes at more than 15.5 highway miles, completing work on two bridge replacements and one culvert. The City of North Ridgeville in cooperation with Lorain County has spent Federal, State and local funds in the amount of \$6.4 million on the \$10.7 million Lear Nagle Road widening and reconstruction project with completion in 2017. The Engineer's office will be rehabilitating various bridges including structural replacements on six bridges in the amount of \$17.6 million and commencing with a \$17.5 million for state and county route projects with monetary assistance from local, state and Federal governments to maintain the high level of service that the citizenry deserves.

Lorain County has spent \$370,614 on the Historical Courthouse project with an additional amount of \$5.4 million obligated in 2017 for the general, plumbing, fire protection, HVAC, electrical and elevator contractors. The Board of Commissioners purchased a new 9-1-1 Facility in the amount of \$750,000 and will be constructing a \$315,315 new communications tower for this countywide call center. By resolution, the Board of County Commissioners determined to proceed with Sanitary Sewer Improvement projects #123, #124 and #125 to connect Pheasant Run Village to the Village of LaGrange. Several other capital improvements planned for 2017 are a \$.9 million Roof Replacement project for the Lorain County Job and Family Services building and completing the Justice Center Magistrate hearing rooms.

The County is continuing a rehabilitation project on the Lorain County Regional Airport taxi lanes and public apron with a total of \$2 million spent over several years. These federally funded airport improvements will be continued in the year 2017 with additional grant applications of \$1.0 million requested from the U.S. Department of Transportation.

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

DEPARTMENT FOCUS

The Lorain County Real Estate Appraisal Office, a department of the County Auditor, is responsible for the vast array of property issues that affect valuation. Issues range between measuring the value of new construction/remodeling to performing a complete valuation of approximately 165,000 property parcels in Lorain

County once every six years. In almost every instance the Auditor's field appraisers conduct on-site property visits in order to make accurate assessments. The goal of the Auditor's Office is to assess property as consistently as possible ultimately ensuring that each property is contributing its fair share of the overall County property value.

Each year property is valued across the County as of January 1st. Property owners receive notifications whenever their property value has changed. Owners pay the respective property tax one year later than the valuation.

Two projects of the Appraisal Office affect property valuation on a broad scale: Triennial Updates and Sexennial Revaluations. Once every six years the County Auditor is mandated by the Ohio Department of Taxation's Tax Commissioner to value all property throughout the County. This valuation includes all property classes: agricultural, residential, commercial, industrial, exempt, and utility. At the midpoint of the six year cycle the Tax Commissioner recommends a percentage adjustment to property values based on its judgment as to how the market has changed since the last revaluation. The Triennial Update analysis is statistical in nature and measures the "gap" that exists between property sale prices and the corresponding Auditor value developed three years earlier. The measurement of this difference is then applied to the property classes affected resulting in a new set of valuations.

2018 is the next county-wide reappraisal of all real property in Lorain County. For the first time the County Auditor is not fully relying on appraisal contractors to perform this very important task. The Appraisal Office is undertaking a significant portion of the field and data entry tasks. The Auditor's goal is to eventually have his staff perform all required tasks of the reappraisal.

Field activities will be completed in late 2017 with the valuation portion of the project scheduled for completion by March 31, 2018.

Other ancillary Office activities include assessing Tax Incremental Financing (TIF) and property abatements, property land split valuations, property class changes, implementing exempt status determinations of the State of Ohio, Ohio Department of Transportation land takings (eminent domain), collection and categorization of building permits, land plat reviews, property demolitions, and the valuation of mobile homes. In addition, the Lorain County Board of Revision and the Lorain County Prosecutor's Office relies heavily on the input they receive concerning property information and valuation.

FINANCIAL INFORMATION

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

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

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

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

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

INDEPENDENT AUDIT

The office of Dave Yost, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2016. The unmodified opinion appears in the financial section of this report.

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

AWARDS

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2015. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

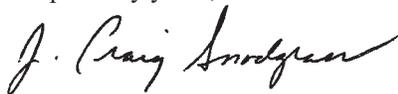
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I would like to extend my appreciation to the entire staff of the Auditor's office. A special acknowledgment is extended to Lillian C. Brand and Barry J. Habony of the Auditor's office. I would like to thank Lorain County Budget Director Lisa Hobart, her staff and the Commissioner's staff.

In addition, I would like to express my appreciation to Charles P. Battiatto Jr., CPA and Duane C. Denn Jr., CPA of Walthall, LLP CPAs for their consultation and assistance in this project. Also, I thank the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,



J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2016

Lorain County, Ohio
Elected Officials
As of December 31, 2016

Board of Commissioners

Ted Kalo

Lori Kokoski

Matt Lundy

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis P. Will

Coroner

Dr. Stephen Evans

Sheriff

Phil R. Stammitti

Engineer

Kenneth P. Carney

County Recorder

Judy Nedwick

Common Pleas Court Judges

John R. Miraldi

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Chris Cook

Probate Court Judge

James T. Walther

Domestic Relations Judges

Frank Janik

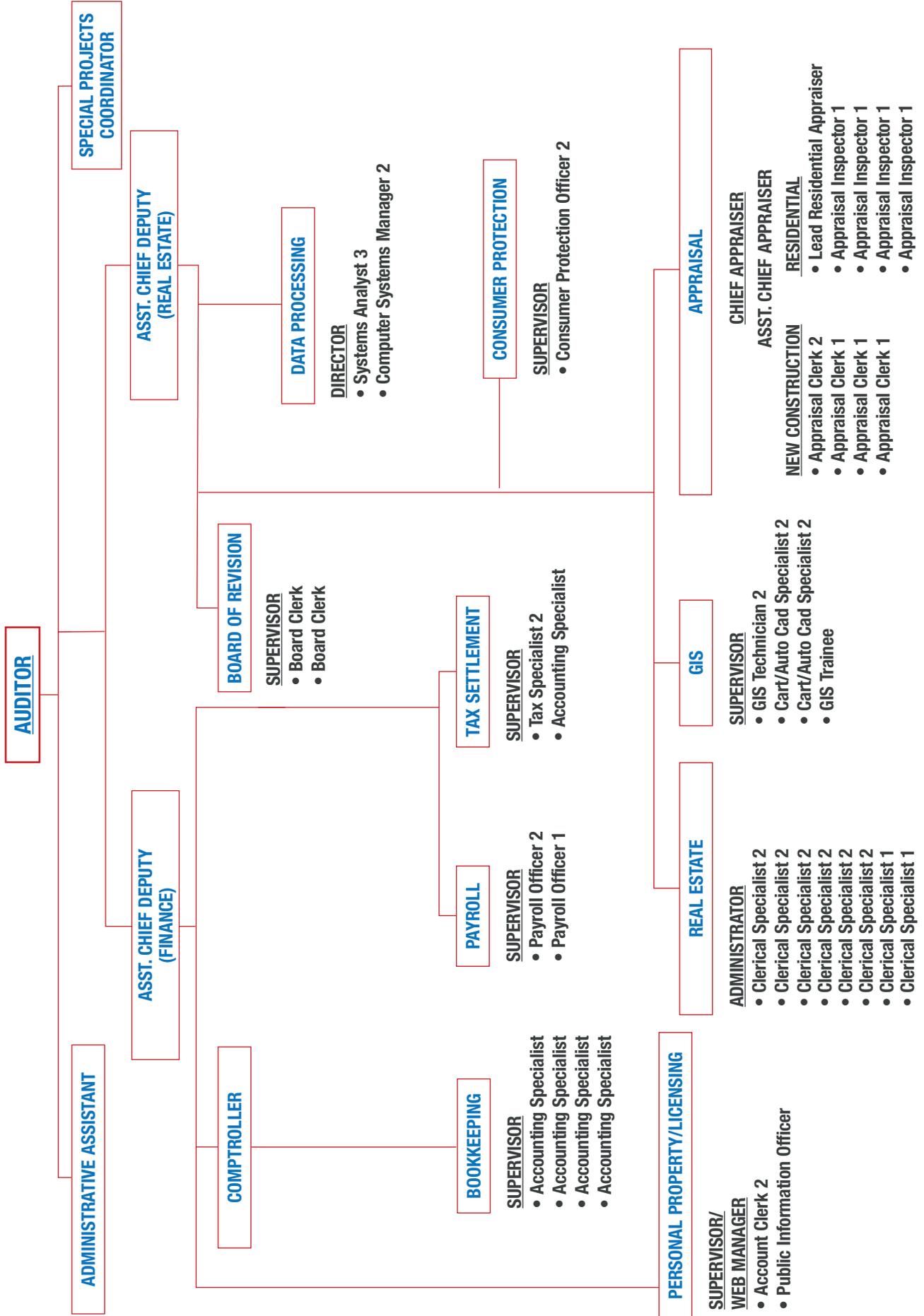
Lisa I. Swenski

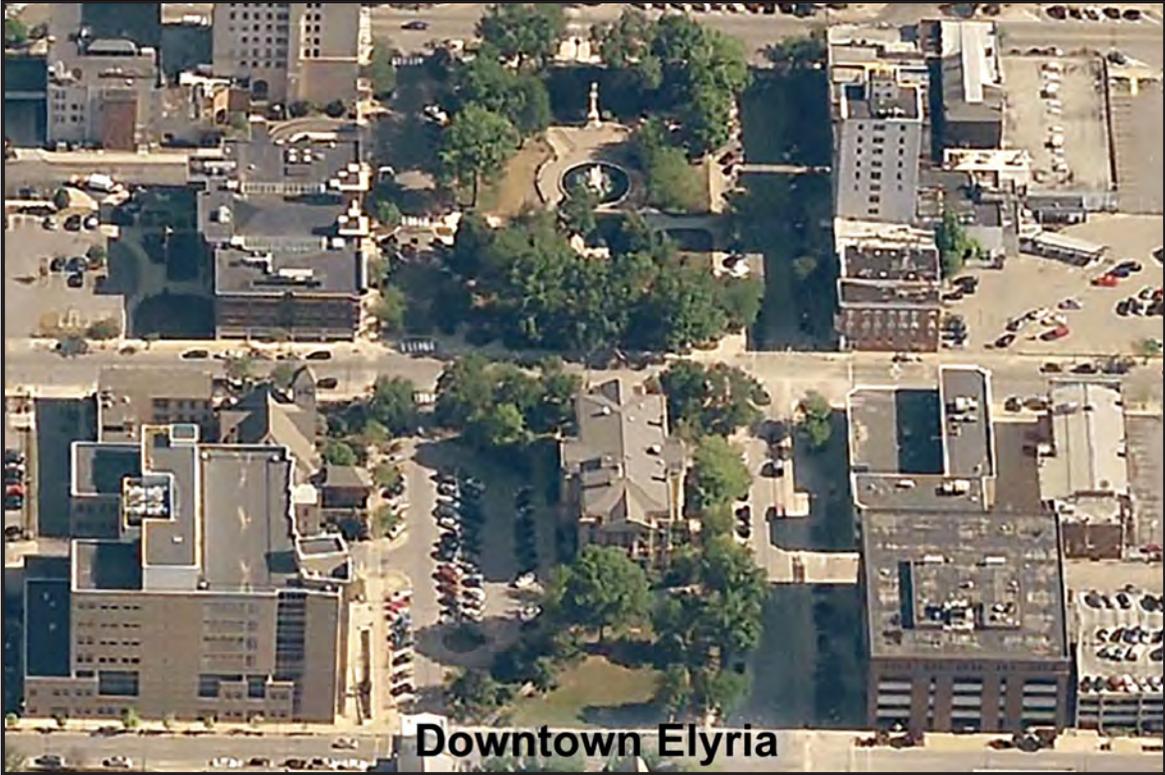
Debra Boros

Clerk of Courts

Tom Orlando

Lorain County Auditor's Organizational Chart







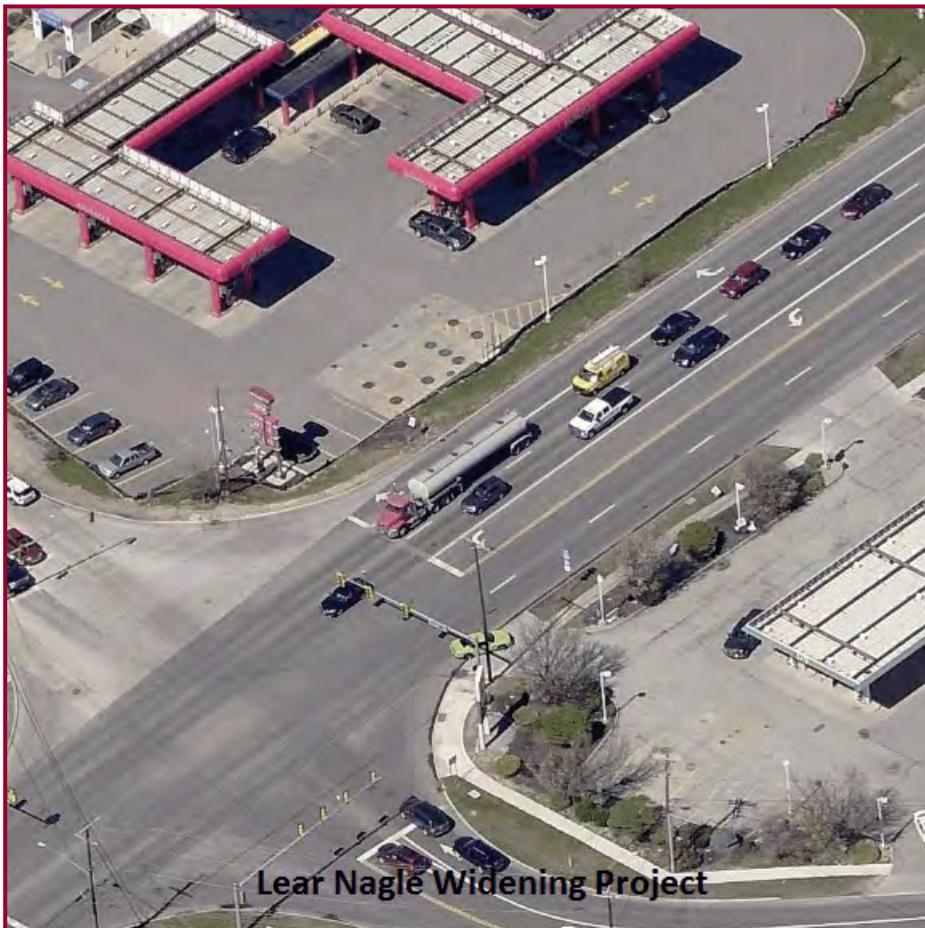
Lakeview Beach in Lorain



Lorain Harbor



Keystone High School in Lagrange



Lear Nagle Widening Project



Midview Middle High School

© 2017 Pictometry



New Lorain High School



New State Route 57 in Elyria



New Lorain County 9-1-1 Call Center



New Russia Township Hall



New State Route 58 Underpass in Wellington



Government Finance Officers Association

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

Presented to

**Lorain County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO



Financial Section

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 11.3 percent, 15.0 percent, and 25.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Murray Ridge Production Center, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Community Mental Health Fund and the Lorain County Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 29, 2017

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2016
Unaudited

The discussion and analysis of Lorain County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. 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, 2016 by \$217,741,664 (net position). Over half of the County's net position of \$125,857,276 (57.8%) is invested in capital assets and is not available for future spending. The County's total net position decreased \$39,651 and the unrestricted net position is (\$39,924,360).
- At the close of the fiscal year ended December 31, 2016, the County's governmental funds reported combined ending fund balances of \$112,358,461, an increase of \$6,845,808 in comparison with the prior year.
- The unassigned fund balance for the General fund was \$3,560,709 or 6.2% of total general fund expenditures plus other financing sources and uses. This represents a \$1,730,226 decrease from the prior fiscal year.

Overview of the Financial Statements

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

The Statement of Net Position and the Statement of Activities (on pages 15 and 16-17) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 18. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as an agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements include the Balance Sheet which begins on page 18 and the Statement of Revenues, Expenditures and Changes in Fund Balances which begins on page 22. These statements provide detailed information about the most significant funds—not the County as a whole. Some funds are required to be established by State statute, while many other funds are established by the County to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The County's three types of funds—governmental, proprietary and fiduciary—use different accounting approaches.

Governmental funds—Most of the County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are nonspendable, restricted, committed, assigned, or unassigned. These classifications of fund balance show the nature and extent of constraints placed on the County's fund balances by law, creditors, the County Commissioners, and the County's annually adopted budget. Unassigned fund balance is available for spending for any purpose. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the fund financial statements on pages 21 and 24.

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

Proprietary funds—When the County charges customers for the services it provides—whether to outside customers or to other units of the County—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but are more detailed and provide additional information, such as cash flows. The County has three enterprise funds, two of which are considered major funds of the County, the Sewer System fund and the Lorain County Regional Airport fund. We use internal service funds (the other component of proprietary funds) to report activities that provide services for the County's other programs and activities. The County has two internal service funds to account for its self-insurance programs and workers' compensation reserves. Because these services predominately benefit governmental rather than business-type functions they have been included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements which begin on page 30. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The County as Fiscal Agent or Custodian

Fiduciary funds—The County maintains 20 agency funds that are used to account for assets that are held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 34. These activities are excluded from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

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Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements begin on page 38.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$217.7 million at the close of the most recent fiscal year. A comparative analysis of fiscal year 2016 to fiscal year 2015 follows:

	Condensed Net Position (in Millions)				Total Primary Government	
	Governmental Activities		Business-type Activities			
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 241.4	\$ 226.3	\$ 6.4	\$ 6.0	\$ 247.8	\$ 232.3
Capital Assets, Net	130.0	133.4	30.8	31.2	160.8	164.6
Total Assets	371.4	359.7	37.2	37.2	408.6	396.9
Total Deferred Outflows of Resources	42.8	15.5	1.0	0.9	43.8	16.4
Long-term Liabilities	143.6	112.3	8.0	8.4	151.6	120.7
Other Liabilities	24.0	18.6	4.7	3.1	28.7	21.7
Total Liabilities	167.6	130.9	12.7	11.5	180.3	142.4
Total Deferred Inflows of Resources	54.4	53.1	-	-	54.4	53.1
Net Position:						
Net Investment in Capital Assets	105.8	111.1	20.0	21.3	125.8	132.4
Restricted	131.8	119.2	-	-	131.8	119.2
Unrestricted	(45.4)	(39.1)	5.5	5.3	(39.9)	(33.8)
Total Net Position	\$ 192.2	\$ 191.2	\$ 25.5	\$ 26.6	\$ 217.7	\$ 217.8

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

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

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

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

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

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

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for the County's proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows. The County is also reporting a net pension liability and deferred inflows/outflows of resources related to pension in the accrual basis of accounting.

The largest portion of the County's net position of \$125.8 million reflects its net investment in capital assets, which represents capital assets less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are usually not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position of \$131.8 million represents resources that are subject to external restrictions on how they may be used.

During the current fiscal year, net position for governmental activities increased \$1.0 million from the prior fiscal year for an ending balance of \$192.2 million. This increase arose primarily due to a significant increase in equity in pooled cash and deferred outflows of resources relating to pensions which was offset by a significant increase in net pension liability.

The net position for business-type activities decreased \$1.1 million from the prior fiscal year for an ending balance of \$25.5 million. The County generally can only use this net position to finance continuing sewer, airport and transit operations.

In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2016 to fiscal year 2015 follows:

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Changes in Net Position
(in Millions)

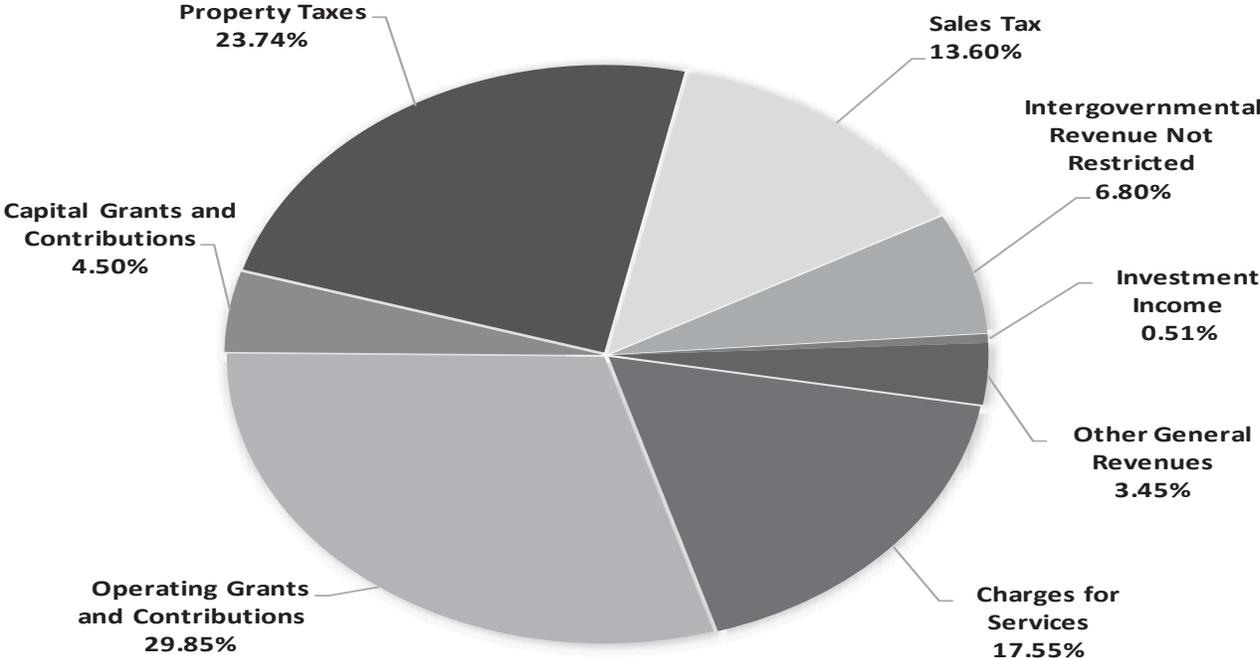
	Governmental		Business-type		Total	
	Activities		Activities		Primary	
	2016	2015	2016	2015	Government	2015
Revenues						
Program Revenues:						
Charges for Services	\$ 34.9	\$ 34.9	\$ 3.3	\$ 2.7	\$ 38.2	\$ 37.6
Operating Grants and Contributions	65.0	72.4	-	-	65.0	72.4
Capital Grants and Contributions	9.7	5.4	0.1	1.0	9.8	6.4
General Revenues:						
Property Taxes	51.7	48.3	-	-	51.7	48.3
Sales Tax	29.6	29.2	-	-	29.6	29.2
Intergovernmental Revenue Not Restricted	14.7	14.4	0.1	-	14.8	14.4
Investment Income	1.1	1.0	-	-	1.1	1.0
Other General Revenues	7.1	4.0	0.4	0.7	7.5	4.7
Total Revenues	213.8	209.6	3.9	4.4	217.7	214.0
Program Expenses						
General Government:						
Legislative and Executive	35.8	31.0	-	-	35.8	31.0
Judicial	22.5	20.4	-	-	22.5	20.4
Public Safety	31.7	27.0	-	-	31.7	27.0
Public Works	23.9	13.7	-	-	23.9	13.7
Health	22.0	25.0	-	-	22.0	25.0
Human Services	73.7	69.9	-	-	73.7	69.9
Economic Development and Assistance	2.1	1.3	-	-	2.1	1.3
Interest on Long-term Debt	0.9	0.9	-	-	0.9	0.9
Sewer	-	-	2.8	2.3	2.8	2.3
Airport	-	-	0.6	0.6	0.6	0.6
Transit	-	-	1.8	1.3	1.8	1.3
Total Program Expenses	212.6	189.2	5.2	4.2	217.8	193.4
Increase (Decrease) in Net Position Before Transfers	1.2	20.4	(1.3)	0.2	(0.1)	20.6
Transfers	(0.2)	(0.3)	0.2	0.3	-	-
Increase (Decrease) in Net Position	1.0	20.1	(1.1)	0.5	(0.1)	20.6
Net Position - Beginning	191.2	171.1	26.6	26.1	217.8	197.2
Net Position - Ending	\$ 192.2	\$ 191.2	\$ 25.5	\$ 26.6	\$ 217.7	\$ 217.8

Total revenue of the governmental activities increased \$4.2 million. This increase in governmental revenue was from capital grants which increased \$4.3 million, this is directly related to an increase in highway planning and construction grants of \$4.9 million. Total expenses of governmental activities increased \$23.4 million. This was primarily due to an increase in capital outlay expense of \$10.2 million and an increase in pension expense of \$11.0 million.

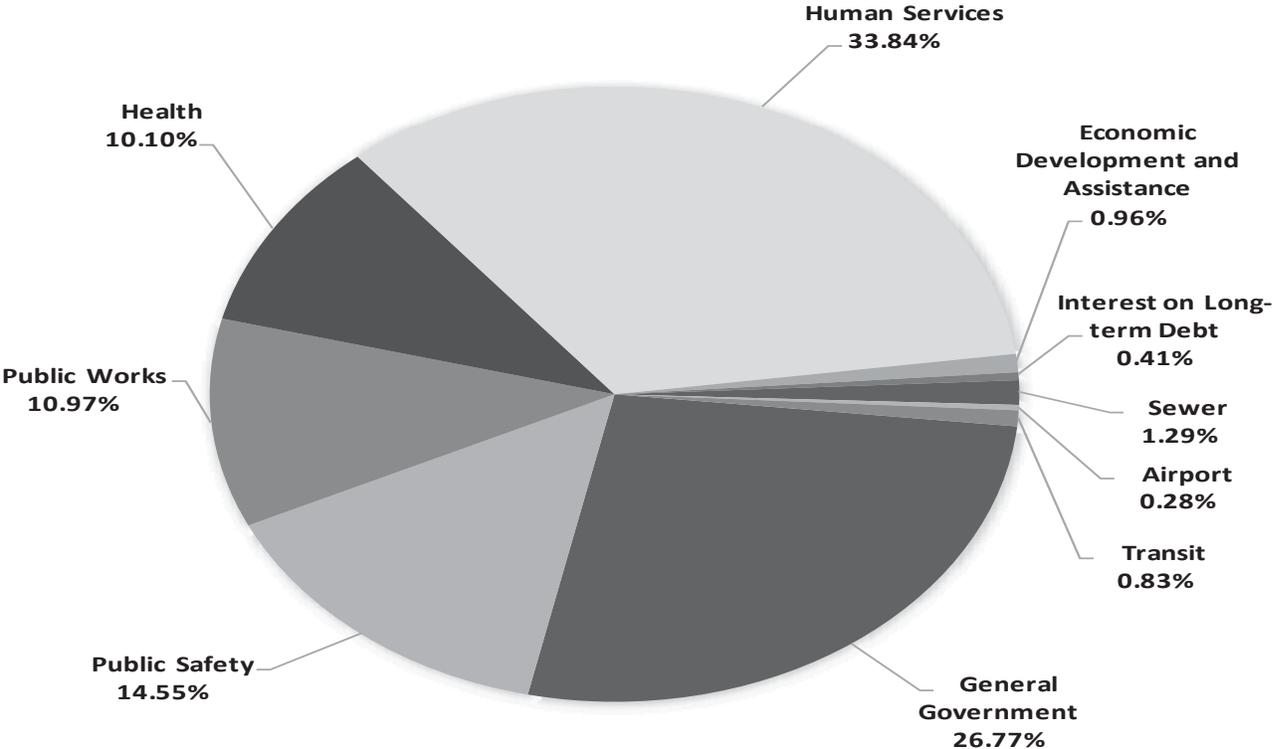
Total revenue of the business-type activities decreased \$.5 million. While charges for services in the business-type activities increased \$.6 million, the overall decrease was directly related to decreased capital grants for the Lorain County airport of \$.9 million.

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Total Sources of Revenue



Total Expenses by Activity



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Financial Analysis of the County's Funds

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

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$112,358,461. Of this total, \$110,813,952 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors. A total of \$14,545,344 is considered nonspendable because it has been used for loans and inventory. A total of \$455,987 has been assigned meaning there are limitations resulting from its intended use, such as construction of capital assets, payment of debt service, and for other purposes. A total of \$239,927 is committed by the County Commissioners for specific purposes imposed by resolution. The remaining is unassigned and can be used for any lawful purpose. At the end of the current fiscal year the County had an overall deficit of \$13,696,749 in unassigned fund balances. The overall negative unassigned fund balance is due primarily to the Construction Projects fund recording of manuscript debt as an interfund payable for which the deficit will be alleviated as the debt is paid.

The General fund is the main operating fund of the County. At the end of the current fiscal year unassigned fund balance of the General fund is \$3,560,709, while total fund balance is \$17,612,828. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing sources and uses. Unassigned General fund balance represents 6.2% of total General fund expenditures plus other financing sources and uses, while total fund balance represents 30.6% of that same amount.

The fund balance of the general fund decreased by \$1,774,308 during the fiscal year. Revenues were \$1,570,055 higher. Property tax revenue increased \$415,930 and sales tax revenue increased \$322,775 reflecting an improving area economy and licenses, permits and fees revenue increased \$806,696 reflecting an increase in activity relating to conveyance fees and auditor and treasurer collection fees. Expenditures were \$1,726,676 higher than the prior year.

In order to further understand what makes up the increase in General fund expenditures for the current year, a comparative analysis of fiscal year 2016 to fiscal year 2015 follows:

Service Component	2016	% of	2015	% of	\$	%
	Expenditures	Total 2016	Expenditures	Total 2015	Increase/ (Decrease)	Increase/ -Decrease
General Government:						
Legislative and Executive	\$ 27,541,240	52.4%	\$ 26,786,830	52.7%	\$ 754,410	2.8%
Judicial	16,249,211	30.9%	15,986,948	31.4%	262,263	1.6%
Public Safety	6,472,618	12.3%	6,141,353	12.1%	331,265	5.4%
Public Works	60,991	0.1%	60,916	0.1%	75	0.1%
Health	2,744	0.0%	2,853	0.0%	(109)	-3.8%
Human Services	1,631,928	3.1%	1,572,222	3.1%	59,706	3.8%
Intergovernmental	-	0.0%	804	0.0%	(804)	-100.0%
Capital Outlay	609,335	1.2%	289,465	0.6%	319,870	110.5%
Total Expenditures	<u>\$ 52,568,067</u>	<u>100.0%</u>	<u>\$ 50,841,391</u>	<u>100.0%</u>	<u>\$ 1,726,676</u>	<u>3.4%</u>

The increase in General fund expenditures from 2015 to 2016 is primarily due to:

- Increase in healthcare costs
- Increase in salary/personnel costs due to union contract obligations
- Increase in capital construction

Job & Family Services fund balance decreased \$237,133 due to a decrease in federal and state subsidies with a smaller increase in expenditures from the prior year. Children Services fund balance increased \$3,451,844 due to an increase in property taxes from a voted levy renewal with an increase along with no significant increases in expenditures over the prior year. Community Mental Health fund balance increased \$725,868 due to a slight increase in property taxes received and

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federal and state subsidies to fund the health services to the public combined with a smaller increase in expenditures over the prior year. LCBDD fund balance increased \$2,450,911 due to a slight increase in property taxes received and federal and state subsidies and a decrease in expenditures over the prior year. Construction Projects fund balance decreased \$1,661,204 due to current year construction activity for which proceeds were received in a prior year.

General Fund Budgetary Highlights—The County's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line item accounts. In the General fund, the final budgeted revenues increased \$2,716,131 compared to the original budgeted revenues. The budget for property tax revenues increased \$351,430, licenses, permits and fees revenues increased \$719,934, interest income revenues increased \$395,538 and miscellaneous revenues increased \$603,017. Final total budgeted expenditures increased \$18,551,182 compared to the original budgeted expenditures. The variance between original and final budgeted expenditure amounts is due to payroll and benefit quarterly allocation amendments done throughout the year.

Capital Assets

The County's investment in capital assets for its government-wide activities as of December 31, 2016, amounts to \$160,850,535 (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.

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

Completed Projects

- Redfern Road Main Sewer Improvements \$2,524,246
- Software for 911 System \$2,151,632
- Purchase of Land and Building for 911 Call Center \$750,000
- Donation of Caiman Multi-Terrain Vehicle \$733,000
- Griswold Road Widening \$525,632
- Jaquay Road Bridge Replacement \$329,729
- Adult Probation Building Improvements \$271,704

Amounts Spent for Ongoing Projects

- Jones Road Bridge Replacement \$1,123,765
- Hughes Road Bridge Replacement \$1,091,686
- Courthouse Renovations and Alterations \$285,979

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

	Governmental		Business-type		Totals	
	Activities		Activities			
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 5,491,505	\$ 5,461,505	\$ 4,609,631	\$ 4,609,631	\$ 10,101,136	\$ 10,071,136
Construction in Progress	4,644,919	9,183,255	2,584,710	4,508,910	7,229,629	13,692,165
Buildings, Structures and Improvements	77,777,130	78,696,101	5,936,998	6,340,928	83,714,128	85,037,029
Vehicles	4,807,880	3,753,055	593,593	715,968	5,401,473	4,469,023
Machinery & Equipment	2,663,490	2,962,320	54,463	60,562	2,717,953	3,022,882
Furniture & Fixtures	26,829	28,767	-	-	26,829	28,767
Intangible Assets	3,167,862	1,240,756	-	-	3,167,862	1,240,756
Infrastructure	31,459,673	32,124,164	-	-	31,459,673	32,124,164
Sewer Plants	-	-	3,408,794	3,493,327	3,408,794	3,493,327
Sewer Lines	-	-	13,283,841	11,148,710	13,283,841	11,148,710
Water Lines	-	-	339,217	357,766	339,217	357,766
Totals	<u>\$ 130,039,288</u>	<u>\$ 133,449,923</u>	<u>\$ 30,811,247</u>	<u>\$ 31,235,802</u>	<u>\$ 160,850,535</u>	<u>\$ 164,685,725</u>

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

Debt Administration

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

Moody's Investors Services had assigned an "Aa2" bond rating to the County in Year 2016 (unchanged from Year 2015) and Fitch's had assigned an "AA-" rating to the County in Year 2016 (unchanged from Year 2015) 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 \$23,490,000. Of this amount, \$14,770,000 comprises bonded debt backed by the full faith and credit of the County, \$7,010,000 is to be repaid by sewer system charges and user fees and is backed by the full faith and credit of the County, and \$1,710,000 is to be repaid by special assessments levied on benefited property owners and is backed by the full faith and credit of the County. In 2016 the County issued \$19,270,000 in bond anticipation notes. Of the notes issued, \$14,400,000 was used to pay principle and interest on outstanding notes, \$6,995,000 is for capital improvements and \$3,780,000 is for sanitary sewer and waterline projects.

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Outstanding Debt at Year End

	Governmental		Business-type		Totals	
	Activities		Activities			
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Bond Anticipation Notes	\$ 6,995,000	\$ 3,230,000	\$ 3,780,000	\$ 2,675,000	\$ 10,775,000	\$ 5,905,000
General Obligation Bonds	14,770,000	16,205,000	7,010,000	7,255,000	21,780,000	23,460,000
Special Assessment Debt	1,710,000	2,035,000	-	-	1,710,000	2,035,000
OWDA Loans	113,132	180,193	708,843	748,266	821,975	928,459
OPWC Loans	483,990	544,621	88,072	97,295	572,062	641,916
SIB Loan	184,681	202,000	-	-	184,681	202,000
Totals	<u>\$ 24,256,803</u>	<u>\$ 22,396,814</u>	<u>\$ 11,586,915</u>	<u>\$ 10,775,561</u>	<u>\$ 35,843,718</u>	<u>\$ 33,172,375</u>

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

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

Economic Factors and Next Year's Budgets and Rates

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

Request for Information

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

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Statement of Net Position
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	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 133,937,407	\$ 4,099,606	\$ 138,037,013	\$ -
Cash with Fiscal Agent	395,857	-	395,857	-
Cash and Cash Equivalents in Segregated Accounts	1,171,602	3,655	1,175,257	5,330,676
Bond Fund Program Reserves	-	-	-	17,670
Receivables, Net of Allowances	101,881,862	4,630,732	106,512,594	528,436
Internal Balances	2,392,733	(2,392,733)	-	-
Due from Component Units	391,312	-	391,312	-
Material and Supplies Inventory	1,145,098	32,336	1,177,434	895
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	3,775,689
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,609,911
Bond Issue Costs	-	-	-	87,058
Capital Assets not being Depreciated	10,136,424	7,194,341	17,330,765	811,289
Capital Assets, Net of Depreciation	119,902,864	23,616,906	143,519,770	4,121,208
Total Assets	<u>371,355,159</u>	<u>37,184,843</u>	<u>408,540,002</u>	<u>17,283,832</u>
Deferred Outflows of Resources:				
Deferred Amount on Refunding	33,187	817,272	850,459	-
Pension	42,799,785	214,225	43,014,010	23,051
Total Deferred Outflows of Resources	<u>42,832,972</u>	<u>1,031,497</u>	<u>43,864,469</u>	<u>23,051</u>
Liabilities:				
Payables	14,472,646	533,118	15,005,764	282,020
Accrued Interest	87,364	19,984	107,348	9,300
Notes Payable	6,995,000	3,780,000	10,775,000	2,808,578
Noncurrent Liabilities:				
Due within One Year	2,406,330	303,519	2,709,849	40,000
Due in more than One Year:				
Net Pension Liability	112,045,113	464,341	112,509,454	54,042
Other Amounts	31,591,144	7,557,093	39,148,237	1,429,645
Total Liabilities	<u>167,597,597</u>	<u>12,658,055</u>	<u>180,255,652</u>	<u>4,623,585</u>
Deferred Inflows of Resources:				
Property Taxes	52,320,650	-	52,320,650	-
Pension	2,077,533	8,972	2,086,505	6,296
Total Deferred Inflows of Resources	<u>54,398,183</u>	<u>8,972</u>	<u>54,407,155</u>	<u>6,296</u>
Net Position:				
Net Investment in Capital Assets	105,815,672	20,041,604	125,857,276	3,884,164
Restricted for:				
Judicial Programs and Services	4,687,305	-	4,687,305	-
Public Safety Programs and Services	12,513,611	-	12,513,611	-
Health Programs and Services	54,375,815	-	54,375,815	-
Human Service Programs and Services	43,647,623	-	43,647,623	927,956
Bond Fund Program Reserves	-	-	-	2,627,581
Community and Economic Development and Assistance	2,618,259	-	2,618,259	111,657
Real Estate Assessment	5,833,500	-	5,833,500	-
Highways, Streets, Roads and Bridges	1,433,725	-	1,433,725	-
Capital Projects	3,335,710	-	3,335,710	-
Debt Service	2,435,180	-	2,435,180	-
Other Governmental Purposes	928,020	-	928,020	-
Unrestricted	(45,432,069)	5,507,709	(39,924,360)	5,125,644
Total Net Position	<u>\$ 192,192,351</u>	<u>\$ 25,549,313</u>	<u>\$ 217,741,664</u>	<u>\$ 12,677,002</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, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 35,807,507	\$ 22,632,936	\$ 59,760	\$ 9,284,181
Judicial	22,525,868	3,132,450	1,705,898	-
Public Safety	31,666,302	2,403,714	2,456,468	-
Public Works	23,888,422	799,025	7,416,319	447,525
Health	21,959,238	3,336,772	9,065,978	-
Human Services	73,733,078	2,571,809	42,707,942	-
Economic Development and Assistance	2,105,865	-	1,569,543	-
Interest on Long-term Debt	923,014	-	-	-
Total Governmental Activities	<u>212,609,294</u>	<u>34,876,706</u>	<u>64,981,908</u>	<u>9,731,706</u>
Business-type Activities:				
Sewer System	2,845,101	3,025,143	-	20,598
Lorain County Regional Airport	615,827	64,291	-	36,663
Lorain County Transit	1,749,916	250,754	-	-
Total Business-type Activities	<u>5,210,844</u>	<u>3,340,188</u>	<u>-</u>	<u>57,261</u>
Total Primary Government	<u>\$ 217,820,138</u>	<u>\$ 38,216,894</u>	<u>\$ 64,981,908</u>	<u>\$ 9,788,967</u>
Component Units:				
Lorain County Port Authority	\$ 1,002,752	\$ 396,288	\$ 3,023,620	\$ 757,451
Murray Ridge Production Center, Inc.	1,863,772	1,912,759	-	-
Lorain County Visitor's Bureau, Inc.	494,213	14,269	-	-
Total Component Units	<u>\$ 3,360,737</u>	<u>\$ 2,323,316</u>	<u>\$ 3,023,620</u>	<u>\$ 757,451</u>

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

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

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (3,830,630)		\$ (3,830,630)	
(17,687,520)		(17,687,520)	
(26,806,120)		(26,806,120)	
(15,225,553)		(15,225,553)	
(9,556,488)		(9,556,488)	
(28,453,327)		(28,453,327)	
(536,322)		(536,322)	
(923,014)		(923,014)	
<u>(103,018,974)</u>		<u>(103,018,974)</u>	
-	\$ 200,640	200,640	
-	(514,873)	(514,873)	
-	(1,499,162)	(1,499,162)	
-	(1,813,395)	(1,813,395)	
<u>(103,018,974)</u>	<u>(1,813,395)</u>	<u>(104,832,369)</u>	
			\$ 3,174,607
			48,987
			<u>(479,944)</u>
			<u>2,743,650</u>
51,653,936	-	51,653,936	-
29,649,092	-	29,649,092	-
-	-	-	744,748
14,689,085	97,580	14,786,665	209,663
1,140,330	-	1,140,330	59,538
7,094,102	468,593	7,562,695	384,421
(195,600)	195,600	-	-
<u>104,030,945</u>	<u>761,773</u>	<u>104,792,718</u>	<u>1,398,370</u>
1,011,971	(1,051,622)	(39,651)	4,142,020
191,180,380	26,600,935	217,781,315	8,534,982
<u>\$ 192,192,351</u>	<u>\$ 25,549,313</u>	<u>\$ 217,741,664</u>	<u>\$ 12,677,002</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2016

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>
ASSETS			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 3,774,887	\$ 13,152,643
Cash with Fiscal Agent	-	-	-
Cash in Segregated Accounts	61,974	-	72,070
Receivables	15,846,503	12,246,107	14,355,838
Notes Receivable	-	-	-
Due from Other Funds	533,007	270,746	-
Due from Component Units	391,312	-	-
Advances to Other Funds	13,400,246	-	-
Material and Supplies Inventory	195,886	14,235	5,093
Total Assets	<u>\$ 30,428,928</u>	<u>\$ 16,305,975</u>	<u>\$ 27,585,644</u>
LIABILITIES			
Payables	\$ 2,740,214	\$ 749,688	\$ 779,565
Due to Other Funds	67,559	68,562	29,554
Advance from Other Funds	-	-	-
Notes Payable	-	-	-
Total Liabilities	<u>2,807,773</u>	<u>818,250</u>	<u>809,119</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	1,844,811	10,397,456	2,581,677
Deferred Property Taxes	8,163,516	-	10,185,261
Total Deferred Inflows of Resources	<u>10,008,327</u>	<u>10,397,456</u>	<u>12,766,938</u>
FUND BALANCES			
Nonspendable	13,596,132	14,235	5,093
Restricted	-	5,076,034	14,004,494
Committed	-	-	-
Assigned	455,987	-	-
Unassigned	3,560,709	-	-
Total Fund Balances	<u>17,612,828</u>	<u>5,090,269</u>	<u>14,009,587</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 30,428,928</u>	<u>\$ 16,305,975</u>	<u>\$ 27,585,644</u>

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

Community Mental Health	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 20,478,712	\$ 22,421,913	\$ 4,421,903	\$ 44,384,543	\$ 108,634,601
-	-	-	395,857	395,857
-	-	-	1,037,558	1,171,602
11,332,687	21,551,818	711,466	25,350,824	101,395,243
-	-	-	253,821	253,821
-	-	53,445	111,268	968,466
-	-	-	-	391,312
-	-	-	4,637,956	18,038,202
1,695	154,631	-	773,558	1,145,098
<u>\$ 31,813,094</u>	<u>\$ 44,128,362</u>	<u>\$ 5,186,814</u>	<u>\$ 76,945,385</u>	<u>\$ 232,394,202</u>
\$ 880,869	\$ 2,344,646	\$ 39,927	\$ 3,735,242	\$ 11,270,151
-	8,263	-	770,519	944,457
-	-	14,717,981	946,206	15,664,187
-	-	6,840,000	155,000	6,995,000
<u>880,869</u>	<u>2,352,909</u>	<u>21,597,908</u>	<u>5,606,967</u>	<u>34,873,795</u>
710,098	1,295,353	711,466	15,300,435	32,841,296
9,845,187	18,820,316	-	5,306,370	52,320,650
<u>10,555,285</u>	<u>20,115,669</u>	<u>711,466</u>	<u>20,606,805</u>	<u>85,161,946</u>
1,695	154,631	-	773,558	14,545,344
20,375,245	21,505,153	-	49,853,026	110,813,952
-	-	-	239,927	239,927
-	-	-	-	455,987
-	-	(17,122,560)	(134,898)	(13,696,749)
<u>20,376,940</u>	<u>21,659,784</u>	<u>(17,122,560)</u>	<u>50,731,613</u>	<u>112,358,461</u>
<u>\$ 31,813,094</u>	<u>\$ 44,128,362</u>	<u>\$ 5,186,814</u>	<u>\$ 76,945,385</u>	<u>\$ 232,394,202</u>

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Lorain County, Ohio
 Reconciliation of the Governmental Funds Balance Sheet
 to the Government Wide Statement of Net Position
 December 31, 2016

Total governmental funds balances	\$	112,358,461
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		130,039,288
Long-term liabilities, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.		(16,735,671)
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds.		32,841,296
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(17,315,980)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the funds.		
Deferred Outflows - Pension	42,799,785	
Net Pension Liability	(112,045,113)	
Deferred Inflows - Pension	<u>(2,077,533)</u>	(71,322,861)
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		<u>22,327,818</u>
Net position of governmental activities	\$	<u><u>192,192,351</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 Balances
Governmental Funds
For the Year Ended December 31, 2016

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Property Taxes	\$ 8,020,470	\$ -	\$ 9,678,999	\$ 9,661,136
Sales Tax	19,771,039	-	-	-
Charges for Services	6,026,552	-	-	1,247,090
Licenses, Permits and Fees	9,459,505	-	-	-
Fines and Forfeitures	939,807	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	8,861,508	14,029,737	9,248,766	3,460,625
Interest Income	1,369,065	-	-	-
Miscellaneous Revenue	1,245,631	259,232	20,321	79,125
Total Revenues	<u>55,693,577</u>	<u>14,288,969</u>	<u>18,948,086</u>	<u>14,447,976</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	27,541,240	-	-	-
Judicial	16,249,211	-	-	-
Public Safety	6,472,618	-	-	-
Public Works	60,991	-	-	-
Health	2,744	-	-	13,722,079
Human Services	1,631,928	14,811,113	16,194,550	-
Economic Development and Assistance	-	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	609,335	-	-	-
Total Expenditures	<u>52,568,067</u>	<u>14,811,113</u>	<u>16,194,550</u>	<u>13,722,079</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,125,510</u>	<u>(522,144)</u>	<u>2,753,536</u>	<u>725,897</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	103,970	988,207	700,000	-
Operating Transfers Out	(5,009,210)	(700,000)	-	-
Issuance of Debt	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Total Other Financing Sources (Uses)	<u>(4,905,240)</u>	<u>288,207</u>	<u>700,000</u>	<u>-</u>
Net Change in Fund Balances	(1,779,730)	(233,937)	3,453,536	725,897
Fund Balances at Beginning of Year	19,387,136	5,327,402	10,557,743	19,651,072
Increase (Decrease) in Reserve for Inventory	5,422	(3,196)	(1,692)	(29)
Fund Balances at End of Year	<u>\$ 17,612,828</u>	<u>\$ 5,090,269</u>	<u>\$ 14,009,587</u>	<u>\$ 20,376,940</u>

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

<u>LCBDD</u>	<u>Construction Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 18,498,273	\$ -	\$ 5,795,058	\$ 51,653,936
-	-	9,878,053	29,649,092
1,029,813	-	7,165,688	15,469,143
17,746	374,600	5,516,931	15,368,782
-	-	1,477,813	2,417,620
-	-	421,715	421,715
14,030,901	8,474,910	28,581,463	86,687,910
-	-	11,064	1,380,129
1,116,986	22,215	4,698,820	7,442,330
<u>34,693,719</u>	<u>8,871,725</u>	<u>63,546,605</u>	<u>210,490,657</u>
-	-	4,709,102	32,250,342
-	-	939,118	17,188,329
-	-	21,416,121	27,888,739
-	-	11,222,593	11,283,584
-	-	8,458,471	22,183,294
32,195,106	-	11,055,963	75,888,660
-	-	2,219,531	2,219,531
-	-	1,911,071	1,911,071
-	378,800	785,892	1,164,692
-	10,543,329	-	11,152,664
<u>32,195,106</u>	<u>10,922,129</u>	<u>62,717,862</u>	<u>203,130,906</u>
<u>2,498,613</u>	<u>(2,050,404)</u>	<u>828,743</u>	<u>7,359,751</u>
-	389,200	3,838,931	6,020,308
-	-	(506,698)	(6,215,908)
-	-	6,060	6,060
-	-	53,621	53,621
<u>-</u>	<u>389,200</u>	<u>3,391,914</u>	<u>(135,919)</u>
2,498,613	(1,661,204)	4,220,657	7,223,832
19,208,873	(15,461,356)	46,841,783	105,512,653
<u>(47,702)</u>	<u>-</u>	<u>(330,827)</u>	<u>(378,024)</u>
<u>\$ 21,659,784</u>	<u>\$ (17,122,560)</u>	<u>\$ 50,731,613</u>	<u>\$ 112,358,461</u>

Lorain County, Ohio
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2016

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

Net change in fund balance - total governmental funds	\$ 7,223,832
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the prior year items against current year accruals.	3,524,013
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.	(3,301,022)
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.	(721,063)
Governmental funds report the disposal of assets to the extent proceeds are received from the sale. However, in the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of loss on the disposal of capital assets.	(109,613)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,898,373
Expenses related to changes in inventory not included with governmental activities.	(378,024)
Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.	9,777,112
Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the Statement of Activities.	(17,697,192)
Net revenue of certain activities of internal service funds is reported with governmental activities.	<u>795,555</u>
Change in net position of governmental activities	<u><u>\$ 1,011,971</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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,669,040	\$ 8,020,470	\$ 8,020,470	\$ -	\$ 8,020,470	\$ -
Sales Tax	19,500,000	19,697,490	19,697,490	-	19,697,490	-
Charges for Services	3,834,085	3,938,603	3,938,603	-	3,938,603	-
Licenses, Permits and Fees	8,371,700	9,091,634	9,190,991	-	9,190,991	99,357
Fines and Forfeitures	770,000	924,834	934,253	-	934,253	9,419
Intergovernmental Revenue	8,712,426	8,901,796	8,901,796	-	8,901,796	-
Interest Income	1,300,772	1,696,310	1,696,310	-	1,696,310	-
Miscellaneous Revenue	749,933	1,352,950	1,352,956	-	1,352,956	6
Total Revenues	50,907,956	53,624,087	53,732,869	-	53,732,869	108,782
Expenditures						
Current:						
General Government:						
Legislative and Executive	23,602,308	28,263,486	26,301,329	323,725	26,625,054	1,638,432
Judicial	7,653,141	16,865,240	16,273,820	103,035	16,376,855	488,385
Public Safety	2,635,735	7,047,608	6,558,846	44,788	6,603,634	443,974
Public Works	15,885	60,990	60,780	-	60,780	210
Health	4,000	4,000	2,744	-	2,744	1,256
Human Services	1,531,130	1,927,415	1,647,367	106,250	1,753,617	173,798
Capital Outlay	926,446	751,088	609,335	46,444	655,779	95,309
Intergovernmental	3,400	3,400	-	-	-	3,400
Total Expenditures	36,372,045	54,923,227	51,454,221	624,242	52,078,463	2,844,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,535,911	(1,299,140)	2,278,648	(624,242)	1,654,406	2,953,546
Other Financing Sources (Uses)						
Operating Transfers In	3,459,475	453,970	453,970	-	453,970	-
Operating Transfers Out	(24,850,537)	(5,124,725)	(5,009,210)	-	(5,009,210)	115,515
Advances In	-	740,000	740,000	-	740,000	-
Advances Out	(50,000)	(1,022,700)	(1,022,700)	-	(1,022,700)	-
Total Other Financing Sources (Uses)	(21,441,062)	(4,953,455)	(4,837,940)	-	(4,837,940)	115,515
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(6,905,151)	(6,252,595)	(2,559,292)	\$ (624,242)	\$ (3,183,534)	\$ 3,069,061
Fund Balance at Beginning of Year	7,231,014	7,231,014	7,231,014			
Fund Balance at End of Year	\$ 325,863	\$ 978,419	\$ 4,671,722			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 14,759,000	\$ 14,995,060	\$ 14,995,060	\$ -	\$ 14,995,060	\$ -
Miscellaneous Revenue	235,000	256,440	256,552	-	256,552	112
Total Revenues	14,994,000	15,251,500	15,251,612	-	15,251,612	112
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,493,500	7,493,500	7,098,579	-	7,098,579	394,921
Fringe Benefits	4,350,536	4,350,536	3,954,506	-	3,954,506	396,030
Material and Supplies	333,991	336,991	307,677	-	307,677	29,314
Equipment	145,223	133,034	89,380	-	89,380	43,654
Contractual Services	2,570,746	4,995,859	3,234,868	266,187	3,501,055	1,494,804
Capital Outlay	8,000	8,000	-	-	-	8,000
Fees	105,000	145,000	140,309	-	140,309	4,691
Other	59,000	79,000	43,004	-	43,004	35,996
Total Expenditures	15,065,996	17,541,920	14,868,323	266,187	15,134,510	2,407,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,996)	(2,290,420)	383,289	(266,187)	117,102	2,407,522
Other Financing Sources (Uses)						
Operating Transfers In	976,000	1,069,018	1,069,018	-	1,069,018	-
Operating Transfers Out	(1,348,911)	(700,000)	(700,000)	-	(700,000)	-
Total Other Financing Sources (Uses)	(372,911)	369,018	369,018	-	369,018	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(444,907)	(1,921,402)	752,307	<u>\$ (266,187)</u>	<u>\$ 486,120</u>	<u>\$ 2,407,522</u>
Fund Balance at Beginning of Year	3,022,580	3,022,580	3,022,580			
Fund Balance at End of Year	\$ 2,577,673	\$ 1,101,178	\$ 3,774,887			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 10,237,180	\$ 9,678,999	\$ 9,678,999	\$ -	\$ 9,678,999	\$ -
Intergovernmental Revenue	6,979,314	9,037,970	9,038,379	-	9,038,379	409
Miscellaneous Revenue	19,084	17,371	17,371	-	17,371	-
Total Revenues	17,235,578	18,734,340	18,734,749	-	18,734,749	409
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,553,238	7,302,165	7,118,299	-	7,118,299	183,866
Fringe Benefits	3,262,692	3,263,765	3,045,009	-	3,045,009	218,756
Material and Supplies	152,357	200,756	179,378	3,413	182,791	17,965
Equipment	84,931	70,700	65,969	-	65,969	4,731
Contractual Services	5,335,831	5,414,294	5,089,478	228,077	5,317,555	96,739
Fees	473,470	443,981	443,981	-	443,981	-
Other	324,603	374,885	351,482	-	351,482	23,403
Total Expenditures	17,187,122	17,070,546	16,293,596	231,490	16,525,086	545,460
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,456	1,663,794	2,441,153	(231,490)	2,209,663	545,869
Other Financing Sources						
Operating Transfers In	-	700,000	700,000	-	700,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	48,456	2,363,794	3,141,153	<u>\$ (231,490)</u>	<u>\$ 2,909,663</u>	<u>\$ 545,869</u>
Fund Balance at Beginning of Year	9,675,239	9,675,239	9,675,239			
Fund Balance at End of Year	<u>\$ 9,723,695</u>	<u>\$ 12,039,033</u>	<u>\$ 12,816,392</u>			

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

Lorain County, Ohio
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Mental Health
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 10,410,973	\$ 9,661,136	\$ 9,661,136	\$ -	\$ 9,661,136	\$ -
Charges for Services	1,164,682	1,247,090	1,247,090	-	1,247,090	-
Intergovernmental Revenue	1,811,564	3,468,835	3,468,835	-	3,468,835	-
Miscellaneous Revenue	80,000	60,025	60,025	-	60,025	-
Total Revenues	13,467,219	14,437,086	14,437,086	-	14,437,086	-
Expenditures						
Current:						
Health:						
Salaries and Wages	1,062,874	1,062,874	950,950	-	950,950	111,924
Fringe Benefits	428,794	428,794	367,860	-	367,860	60,934
Material and Supplies	114,340	90,215	57,938	-	57,938	32,277
Equipment	43,200	52,775	38,700	-	38,700	14,075
Contractual Services	17,426,078	17,604,631	11,755,290	503,436	12,258,726	5,345,905
Capital Outlay	53,450	53,450	24,975	-	24,975	28,475
Other	462,840	457,595	298,849	-	298,849	158,746
Total Expenditures	19,591,576	19,750,334	13,494,562	503,436	13,997,998	5,752,336
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,124,357)	(5,313,248)	942,524	<u>\$ (503,436)</u>	<u>\$ 439,088</u>	<u>\$ 5,752,336</u>
Fund Balance at Beginning of Year	19,211,163	19,211,163	19,211,163			
Fund Balance at End of Year	\$ 13,086,806	\$ 13,897,915	\$ 20,153,687			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 19,912,500	\$ 18,498,273	\$ 18,498,273	\$ -	\$ 18,498,273	\$ -
Charges for Services	1,037,331	1,031,024	1,031,024	-	1,031,024	-
Intergovernmental Revenue	10,466,246	14,484,602	14,484,602	-	14,484,602	-
Miscellaneous Revenue	1,271,042	1,117,746	1,116,986	-	1,116,986	(760)
Total Revenues	<u>32,687,119</u>	<u>35,131,645</u>	<u>35,130,885</u>	<u>-</u>	<u>35,130,885</u>	<u>(760)</u>
Expenditures						
Current:						
Human Services:						
Salaries and Wages	16,674,500	16,913,500	15,354,131	-	15,354,131	1,559,369
Fringe Benefits	10,463,600	10,549,600	7,611,881	27,501	7,639,382	2,910,218
Material and Supplies	576,515	590,964	384,990	14,418	399,408	191,556
Equipment	402,173	557,597	375,942	18,509	394,451	163,146
Contractual Services	6,411,656	8,015,320	5,878,191	1,121,038	6,999,229	1,016,091
Capital Outlay	262,000	262,000	16,253	-	16,253	245,747
Fees	31,000	131,000	121,132	-	121,132	9,868
Other	4,395,579	3,852,361	2,610,198	40,082	2,650,280	1,202,081
Total Expenditures	<u>39,217,023</u>	<u>40,872,342</u>	<u>32,352,718</u>	<u>1,221,548</u>	<u>33,574,266</u>	<u>7,298,076</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,529,904)	(5,740,697)	2,778,167	<u>\$ (1,221,548)</u>	<u>\$ 1,556,619</u>	<u>\$ 7,297,316</u>
Fund Balance at Beginning of Year	19,022,421	19,022,421	19,022,421			
Fund Balance at End of Year	<u>\$ 12,492,517</u>	<u>\$ 13,281,724</u>	<u>\$ 21,800,588</u>			

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

Lorain County, Ohio
Statement of Net Position
Proprietary Funds
As of December 31, 2016

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,605,388	\$ 403,115	\$ 91,103	\$ 4,099,606	\$ 25,302,806
Cash and Cash Equivalents in Segregated Accounts	-	-	3,655	3,655	-
Receivables, Net of Allowance	4,173,161	45,260	412,311	4,630,732	232,798
Due from Other Funds	4,199	-	69,654	73,853	-
Inventory	32,336	-	-	32,336	-
Total Current Assets	<u>7,815,084</u>	<u>448,375</u>	<u>576,723</u>	<u>8,840,182</u>	<u>25,535,604</u>
Noncurrent Assets:					
Capital Assets, Nondepreciable:					
Land	129,831	4,479,800	-	4,609,631	-
Construction In Progress	499,132	2,085,578	-	2,584,710	-
Capital Assets, Net of Depreciation:					
Buildings, Structures and Improvements	-	5,564,013	372,985	5,936,998	-
Vehicles	37,712	167,550	388,331	593,593	-
Machinery & Equipment	41,443	-	13,020	54,463	-
Sewer Plant	3,408,794	-	-	3,408,794	-
Sewer Lines	13,283,841	-	-	13,283,841	-
Water Lines	339,217	-	-	339,217	-
Total Noncurrent Assets	<u>17,739,970</u>	<u>12,296,941</u>	<u>774,336</u>	<u>30,811,247</u>	<u>-</u>
Total Assets	<u>25,555,054</u>	<u>12,745,316</u>	<u>1,351,059</u>	<u>39,651,429</u>	<u>25,535,604</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on Refunding	817,272	-	-	817,272	-
Pension	188,837	-	25,388	214,225	-
	<u>1,006,109</u>	<u>-</u>	<u>25,388</u>	<u>1,031,497</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 26,561,163</u>	<u>\$ 12,745,316</u>	<u>\$ 1,376,447</u>	<u>\$ 40,682,926</u>	<u>\$ 25,535,604</u>
LIABILITIES					
Current Liabilities:					
Payables	\$ 221,124	\$ 6,953	\$ 305,041	\$ 533,118	\$ 3,202,495
Matured Compensated Absences	2,421	-	1,160	3,581	-
Due to Other Funds	92,571	-	-	92,571	5,291
Accrued Interest	19,984	-	-	19,984	-
OWDA Loan - Current	40,715	-	-	40,715	-
OPWC Loan - Current	9,223	-	-	9,223	-
Notes Payable	3,780,000	-	-	3,780,000	-
General Obligation Bonds - Current	250,000	-	-	250,000	-
Total Current Liabilities	<u>4,416,038</u>	<u>6,953</u>	<u>306,201</u>	<u>4,729,192</u>	<u>3,207,786</u>
Noncurrent Liabilities:					
Compensated Absences	31,840	-	18,276	50,116	-
OWDA Loan	668,128	-	-	668,128	-
OPWC Loan	78,849	-	-	78,849	-
Advances from Other Funds	1,492,424	87,591	794,000	2,374,015	-
General Obligation Bonds	6,760,000	-	-	6,760,000	-
Net Pension Liability	399,549	-	64,792	464,341	-
Total Noncurrent Liabilities	<u>9,430,790</u>	<u>87,591</u>	<u>877,068</u>	<u>10,395,449</u>	<u>-</u>
Total Liabilities	<u>13,846,828</u>	<u>94,544</u>	<u>1,183,269</u>	<u>15,124,641</u>	<u>3,207,786</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	7,720	-	1,252	8,972	-
NET POSITION					
Net Investment in Capital Assets	6,970,327	12,296,941	774,336	20,041,604	-
Unrestricted	5,736,288	353,831	(582,410)	5,507,709	22,327,818
Total Net Position	<u>12,706,615</u>	<u>12,650,772</u>	<u>191,926</u>	<u>25,549,313</u>	<u>22,327,818</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 26,561,163</u>	<u>\$ 12,745,316</u>	<u>\$ 1,376,447</u>	<u>\$ 40,682,926</u>	<u>\$ 25,535,604</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, 2016

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Operating Revenues:					
Charges for Services	\$ 3,025,143	\$ 64,291	\$ 250,754	\$ 3,340,188	\$ 32,969,631
Miscellaneous Revenue	178,259	211,912	40,618	430,789	112,434
Total Operating Revenues	3,203,402	276,203	291,372	3,770,977	33,082,065
Operating Expenses:					
Contract Services	937,449	185,000	1,168,771	2,291,220	1,058,599
Personal Services	317,558	-	49,813	367,371	103,417
Fringe Benefits	172,044	-	35,056	207,100	39,205
Depreciation	497,624	397,179	96,992	991,795	-
Claims Expense	-	-	-	-	31,058,191
Materials and Supplies	88,008	27,482	30,058	145,548	1,248
Miscellaneous	330,633	6,166	368,247	705,046	25,850
Loss on Disposal of Capital Asset	-	-	979	979	-
Total Operating Expenses	2,343,316	615,827	1,749,916	4,709,059	32,286,510
Operating Income/(Loss)	860,086	(339,624)	(1,458,544)	(938,082)	795,555
Nonoperating Revenues (Expenses):					
Grants and Contributions	-	-	97,580	97,580	-
Premium on Debt Issuance	37,804	-	-	37,804	-
Interest and Fiscal Charges	(501,785)	-	-	(501,785)	-
Total Nonoperating Revenues (Expenses)	(463,981)	-	97,580	(366,401)	-
Income (Loss) Before Contributions and Transfers	396,105	(339,624)	(1,360,964)	(1,304,483)	795,555
Capital Contributions	20,598	36,663	-	57,261	-
Transfers In	95,600	50,000	50,000	195,600	-
Change in Net Position	512,303	(252,961)	(1,310,964)	(1,051,622)	795,555
Net Position at Beginning of Year	12,194,312	12,903,733	1,502,890	26,600,935	21,532,263
Net Position at End of Year	\$ 12,706,615	\$12,650,772	\$ 191,926	\$ 25,549,313	\$ 22,327,818

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, 2016

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 2,914,781	\$ 65,826	\$ 187,513	\$ 3,168,120	\$ 34,220,652
Cash Paid to Suppliers	(1,266,972)	(219,953)	(1,509,123)	(2,996,048)	(1,319,910)
Cash Paid for Claims	-	-	-	-	(31,011,397)
Cash Paid to Employees	(417,762)	-	(78,757)	(496,519)	(150,907)
Other Receipts	123,842	203,662	43,512	371,016	98,124
Net Cash Provided (Used) by Operating Activities	1,353,889	49,535	(1,356,855)	46,569	1,836,562
Cash Flows from Noncapital Financing Activities:					
Grants and Contributions	-	-	1,327,883	1,327,883	-
Transfers In	95,600	50,000	50,000	195,600	-
Net Cash Provided by Noncapital Financing Activities	95,600	50,000	1,377,883	1,523,483	-
Cash Flows from Capital and Related Financing Activities:					
Grants and Contributions	20,598	198,544	-	219,142	-
Capital Outlay	(514,897)	(85,149)	-	(600,046)	-
Principal Payments - OWDA Loans	(39,423)	-	-	(39,423)	-
Principal Payments - OPWC Loans	(9,223)	-	-	(9,223)	-
Principal Payments - Bonds	(245,000)	-	-	(245,000)	-
Interest Paid	(446,514)	-	-	(446,514)	-
Note Proceeds	7,360,000	-	-	7,360,000	-
Note Retirement	(6,255,000)	-	-	(6,255,000)	-
Premium on Debt Issuance	38,140	-	-	38,140	-
Advances Out	(45,000)	-	-	(45,000)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(136,319)	113,395	-	(22,924)	-
Net Increase in Cash	1,313,170	212,930	21,028	1,547,128	1,836,562
Cash and Cash Equivalents, January 1, 2016	2,292,218	190,185	73,730	2,556,133	23,466,244
Cash and Cash Equivalents, December 31, 2016	<u>\$ 3,605,388</u>	<u>\$ 403,115</u>	<u>\$ 94,758</u>	<u>\$ 4,103,261</u>	<u>\$ 25,302,806</u>

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

Lorain County, Ohio
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended December 31, 2016

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

	Business-type Activities			Governmental Activities	
	Sewer System	Lorain County Regional Airport	Nonmajor Transit Fund	Total Enterprise Funds	Internal Service Funds
Operating Income (Loss)	\$ 860,086	\$ (339,624)	\$ (1,458,544)	\$ (938,082)	\$ 795,555
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Cash Flows Reported in Other Categories:					
Depreciation Expense	497,624	397,179	96,992	991,795	-
Loss on Disposal of Capital Asset	-	-	979	979	-
(Increase) Decrease in Operating Assets and Deferred Outflows of Resources:					
Accounts Receivable	(96,720)	(6,715)	2,894	(100,541)	159,428
Intergovernmental Receivable	(74,698)	-	-	(74,698)	1,091,461
Due from Other Funds	6,639	-	(63,241)	(56,602)	-
Deferred Outflows of Resources - Pension	(142,707)	-	(16,269)	(158,976)	-
Inventory	304	-	-	304	-
Increase (Decrease) in Operating Liabilities and Deferred Inflows of Resources:					
Payables	30,862	(1,305)	59,232	88,789	(201,076)
Due to Other Funds	92,571	-	-	92,571	(8,806)
Net Pension Liability	176,360	-	20,671	197,031	-
Deferred Inflows of Resources - Pension	3,568	-	431	3,999	-
Total Adjustments	<u>493,803</u>	<u>389,159</u>	<u>101,689</u>	<u>984,651</u>	<u>1,041,007</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,353,889</u>	<u>\$ 49,535</u>	<u>\$ (1,356,855)</u>	<u>\$ 46,569</u>	<u>\$ 1,836,562</u>

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

Lorain County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

		<u>Agency Funds</u>
Assets:		
Equity in Pooled Cash, Cash Equivalents and Investments	\$	26,758,756
Cash and Cash Equivalents in Segregated Accounts		5,871,728
Receivables:		
Property and Other Taxes		403,136,344
Special Assessments		38,341,200
Intergovernmental		<u>21,844,263</u>
Total Assets	\$	<u><u>495,952,291</u></u>
 Liabilities:		
Local Government Taxes Payable	\$	9,653,377
Intergovernmental Payable		5,367,147
Undistributed Monies		467,578,416
Deposits Held in Custody for Others		<u>13,353,351</u>
Total Liabilities	\$	<u><u>495,952,291</u></u>

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, 2016
Murray Ridge Production Center, Inc. - June 30, 2016
Lorain County Visitor's Bureau, Inc. - December 31, 2016

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,535,150	\$ 1,442,980	\$ 352,546	\$ 5,330,676
Bond Fund Program Reserves	-	-	17,670	17,670
Receivables, Net of Allowances	49,503	440,271	38,662	528,436
Material and Supplies Inventory	-	-	895	895
Deposits	-	1,000	-	1,000
Assets Held for Resale	3,775,689	-	-	3,775,689
Noncurrent Assets:				
Bond Fund Program Reserves	2,505,567	-	104,344	2,609,911
Bond Issue Costs	-	-	87,058	87,058
Capital Assets not being Depreciated	585,348	-	225,941	811,289
Capital Assets, Net of Depreciation	<u>3,109,295</u>	<u>72,168</u>	<u>939,745</u>	<u>4,121,208</u>
Total Assets	<u>13,560,552</u>	<u>1,956,419</u>	<u>1,766,861</u>	<u>17,283,832</u>
Deferred Outflows of Resources:				
Pension	<u>23,051</u>	<u>-</u>	<u>-</u>	<u>23,051</u>
Liabilities:				
Current Liabilities:				
Payables	219,420	56,918	5,682	282,020
Accrued Interest	9,300	-	-	9,300
Notes Payable	2,790,000	-	18,578	2,808,578
Noncurrent Liabilities:				
Due within One Year	-	-	40,000	40,000
Due in more than One Year:				
Net Pension Liability	54,042	-	-	54,042
Other Amounts	<u>421,312</u>	<u>-</u>	<u>1,008,333</u>	<u>1,429,645</u>
Total Liabilities	<u>3,494,074</u>	<u>56,918</u>	<u>1,072,593</u>	<u>4,623,585</u>
Deferred Inflows of Resources:				
Pension	<u>6,296</u>	<u>-</u>	<u>-</u>	<u>6,296</u>
Net Position:				
Net Investment in Capital Assets	3,694,643	72,168	117,353	3,884,164
Restricted for:				
Human Service Programs and Services	-	927,956	-	927,956
Bond Fund Program Reserves	2,505,567	-	122,014	2,627,581
Community and Economic Development Assistance	111,657	-	-	111,657
Unrestricted	<u>3,771,366</u>	<u>899,377</u>	<u>454,901</u>	<u>5,125,644</u>
Total Net Position	<u>\$ 10,083,233</u>	<u>\$ 1,899,501</u>	<u>\$ 694,268</u>	<u>\$ 12,677,002</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, 2016
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2016
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2016

<u>Functions/Programs</u>	<u>Program Revenues</u>			
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Lorain County Port Authority				
Economic Development	\$ 1,002,752	\$ 396,288	\$ 3,023,620	\$ 757,451
Murray Ridge Production Center, Inc.				
Production	1,863,772	1,912,759	-	-
Lorain County Visitor's Bureau, Inc.				
Tourism	494,213	14,269	-	-
Total Component Units	<u>\$ 3,360,737</u>	<u>\$ 2,323,316</u>	<u>\$ 3,023,620</u>	<u>\$ 757,451</u>

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

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

**Net Revenue and
Changes in Net Position**

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
\$ 3,174,607	\$ -	\$ -	\$ 3,174,607
-	48,987	-	48,987
-	-	(479,944)	(479,944)
<u>\$ 3,174,607</u>	<u>\$ 48,987</u>	<u>\$ (479,944)</u>	<u>\$ 2,743,650</u>
-	-	744,748	744,748
209,663	-	-	209,663
59,538	-	-	59,538
383,145	-	1,276	384,421
<u>652,346</u>	<u>-</u>	<u>746,024</u>	<u>1,398,370</u>
3,826,953	48,987	266,080	4,142,020
6,256,280	1,850,514	428,188	8,534,982
<u>\$ 10,083,233</u>	<u>\$ 1,899,501</u>	<u>\$ 694,268</u>	<u>\$ 12,677,002</u>

NOTE 1 - REPORTING ENTITY

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

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

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

Discretely Presented Component Units. The component unit column on the combined financial statements identifies the financial data of the County's discretely presented component units: Murray Ridge Production Center, Inc., the Lorain County Port Authority and the Lorain County Visitor's Bureau, Inc. 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 Visitor's Bureau, Inc. (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.

In 2016 the Lorain County Board of Commissioners voted to appoint a new Board of Directors to the Bureau and is now 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 Visitor's Bureau, Inc., 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 agency funds within Lorain County's financial statements:

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

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

D. Basis of Accounting

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

Revenues – Exchange and Nonexchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue and pensions. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance fiscal year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds Balance Sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the

amounts become available. Deferred inflows of resources related to pension are reported on the government-wide Statement of Net Position and are explained in Note 13.

Expenses/Expenditures

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

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

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

E. Budgetary Process

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

The Certificate of Estimated Resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Amended Certificate of Estimated Resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2016.

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 2016, investments were limited to STAR Ohio, Government Treasury Certificates, Money Market Mutual Funds, Commercial Paper and U.S. Treasury Securities issued by Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC).

Except for nonparticipating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value which is based on quoted market prices.

Nonparticipating investment contracts such as 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 2016. 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 2016, there were no limitations or restrictions 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 \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 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 revenue credited to the General fund during 2016 amounted to \$1,369,065, which includes \$1,358,665 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 fair market value on the date donated. The County maintains a capitalization threshold of fifteen thousand dollars for property, plant and equipment, one hundred thousand dollars for intangibles and ten thousand dollars for infrastructure items. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

J. Compensated Absences

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

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

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

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

K. Accrued and Long-Term Obligations

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

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

L. Fund Balance

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

The County reports the following classifications:

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

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

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

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

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

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

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

M. Net Position

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

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

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

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

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

N. Operating Revenues and Expenses

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

O. Interfund Transactions

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

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

P. Estimates

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

Q. Pensions

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

R. Entity-Wide Reconciliations

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

The governmental fund Balance Sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$17,315,980 difference are as follows:

General Obligation Bonds	\$	14,770,000
Special Assessment Bonds		1,710,000
OWDA Loans		113,132
OPWC Loans		483,990
SIB Loan		184,681
Accrued Interest Payable		87,364
Deferred Amount on Refunding		(33,187)
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities		(33,187)
	\$	17,315,980

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

Lorain County, Ohio
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The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.” The details of the \$3,301,022 difference are as follows:

Capital Outlay	\$	2,061,089
Depreciation Expense		<u>(5,362,111)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ (3,301,022)</u>

Another element of that reconciliation states that “some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$721,063 difference are as follows:

Compensated Absences	\$	729,579
Accrued Interest on Long-term Debt		<u>(8,516)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ 721,063</u>

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$1,898,373 difference are as follows:

Debt Issued or Incurred:		
SIB Loans	\$	(6,060)
Deferred Amount on Refunding		(6,638)
Principal Repayments:		
General Obligation Debt		1,760,000
Special Revenue Debt		<u>151,071</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities		<u>\$ 1,898,373</u>

S. Changes in Accounting Principles and Restatement of Fund Balance

Changes in Accounting Principles. For 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”, GASB Statement No. 77, “Tax Abatement Disclosures”, GASB Statement No. 78, “Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans”, GASB Statement No. 79 “Certain External Investment Pools and Pool Participants”, GASB Statement No. 80, “Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14”, GASB Statement No. 81, “Irrevocable Split-Interest Agreements” and GASB Statement No. 83, “Certain Asset Retirement Obligations”.

GASB Statement No. 76 identifies, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP).

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GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose information about those agreements.

GASB Statement No. 78 addresses a practice issue regarding the scope and applicability of Statement No. 68, "Accounting and Financial Reporting for Pensions".

GASB Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants.

GASB Statement No. 80 improves financial reporting by clarifying the financial statements presentation requirements for certain component units.

GASB Statement No. 81 improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs).

The implementation of these statements did not result in any change to the County's financial statements.

Restatement of Fund Balance. During 2016 the Lorain County Visitor's Bureau, Inc. became a component unit of the County for financial reporting purposes. This restatement had the following effect on net position of the component units of the County as they were previously reported:

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Net Position December 31, 2015	\$ 6,256,280	\$ 1,850,514	\$ -	\$ 8,106,794
Adjustment to Record Component Unit	-	-	428,188	428,188
Net Position December 31, 2015, Restated	<u>\$ 6,256,280</u>	<u>\$ 1,850,514</u>	<u>\$ 428,188</u>	<u>\$ 8,534,982</u>

NOTE 3 - DEFICIT IN FUND BALANCES

The following funds had a deficit fund balance at December 31, 2016:

	<u>Deficit</u>
Special Revenue Funds:	
Bascule Bridge	\$ (82,867)
County Erosion Control	(50,019)
Prosecutor's Victim Witness	(2,012)
Construction Projects	(17,122,560)

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

Lorain County, Ohio
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Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the institution.

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

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

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

Cash on Hand

At year-end, the County had \$683,923 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County’s deposits was \$12,329,637 and the bank balance was \$14,505,016. Of the County’s bank balance \$11,527,657 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2016, the County had the following investments and maturities (in years):

Investment	Fair Value	Less than 1	1-5	% of Portfolio
STAR Ohio	\$ 38,607,954	\$ 38,607,954	\$ -	24.25%
Commercial Paper	20,463,478	20,463,478	-	12.85%
US Treasury Notes	5,033,556	3,000,714	2,032,842	3.16%
FFCB	18,125,264	5,752,649	12,372,615	11.38%
FNMA	35,596,076	3,999,552	31,596,524	22.36%
FHLB	18,799,204	3,500,268	15,298,936	11.81%
FHLMC	22,599,519	7,004,591	15,594,928	14.19%
Total Investments	<u>\$ 159,225,051</u>	<u>\$ 82,329,206</u>	<u>\$ 76,895,845</u>	<u>100.00%</u>

The County has categorized 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 County's recurring fair value measurements as of December 31, 2016. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

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

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

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

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

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

The 2016 real property taxes are levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2016 real property taxes are collected in and intended to finance 2017 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 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2016 was \$9.582 per \$1,000 of assessed value. The assessed values upon which the 2016 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 6,243,959,230
Public Utilities Personal Property	267,129,110
Total	<u>\$ 6,511,088,340</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2016.

NOTE 6 - PERMISSIVE SALES AND USE TAX

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% increase in the sales tax for the construction, operation and maintenance of a jail facility. Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the 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 then issues a warrant payable 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 2016.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 7 – RECEIVABLES & PAYABLES

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Constriction Projects
Receivables:						
Interest	\$ 343,393	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,893,554	-	9,849,010	9,520,162	18,198,991	-
Sales Tax	3,287,350	-	-	-	-	-
Accounts	431,523	-	6,000	27,260	17,746	-
Special Assessments	-	-	-	-	-	-
Intergovernmental	1,606,452	12,246,107	4,500,828	1,785,265	3,335,081	711,466
Judgements	875,000	-	-	-	-	-
Local Government	1,409,231	-	-	-	-	-
Net Total Receivables	<u>\$ 15,846,503</u>	<u>\$ 12,246,107</u>	<u>\$ 14,355,838</u>	<u>\$ 11,332,687</u>	<u>\$ 21,551,818</u>	<u>\$ 711,466</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Receivables:					
Interest	\$ 1,115	\$ -	\$ -	\$ -	\$ -
Property Taxes	5,131,188	-	-	-	-
Sales Tax	1,642,510	-	-	-	-
Accounts	812,113	128,092	10,196	31,827	232,798
Special Assessments	1,233,579	4,045,069	-	-	-
Intergovernmental	16,530,319	-	35,064	380,484	-
Judgements	-	-	-	-	-
Local Government	-	-	-	-	-
Net Total Receivables	<u>\$ 25,350,824</u>	<u>\$ 4,173,161</u>	<u>\$ 45,260</u>	<u>\$ 412,311</u>	<u>\$ 232,798</u>

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Construction Projects
Payables:						
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,480
Accounts	612,506	249,107	269,909	765,126	677,783	10,447
Intergovernmental	109,573	-	1,104	55,437	572,449	-
Wages and Salaries	1,501,513	410,360	421,768	50,971	902,096	-
Benefits	516,622	90,221	86,784	9,335	192,318	-
Claims	-	-	-	-	-	-
Total Payables	<u>\$ 2,740,214</u>	<u>\$ 749,688</u>	<u>\$ 779,565</u>	<u>\$ 880,869</u>	<u>\$ 2,344,646</u>	<u>\$ 39,927</u>

	Nonmajor Governmental	Sewer System	Lorain County Regional Airport	Nonmajor Enterprise	Internal Service Funds
Payables:					
Contracts	\$ 395,253	\$ -	\$ -	\$ -	\$ 767,121
Accounts	1,212,221	182,604	6,953	302,284	12,960
Intergovernmental	225,959	14,745	-	-	11,122
Wages and Salaries	1,510,616	20,227	-	2,757	5,943
Benefits	391,193	3,548	-	-	-
Claims	-	-	-	-	2,405,349
Total Payables	<u>\$ 3,735,242</u>	<u>\$ 221,124</u>	<u>\$ 6,953</u>	<u>\$ 305,041</u>	<u>\$ 3,202,495</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 8 - CAPITAL ASSETS

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

Governmental Activities:	
Legislative & Executive	\$ 805,024
Judicial	1,030,693
Public Safety	929,459
Public Works	1,982,224
Health	156,011
Human Services	450,822
Economic Development and Assistance	7,878
Total Depreciation Expense-Governmental Activities	<u>\$ 5,362,111</u>

Business-type Activities:	
Buildings, Structures and Improvements	\$ 403,930
Vehicles	89,569
Machinery & Equipment	6,099
Sewer Plants	84,533
Sewer Lines	389,115
Water Lines	18,549
Total Depreciation Expense-Business-type Activities	<u>\$ 991,795</u>

Activity for the Component Units for the years ended December 31, 2016 and June 30, 2016 are as follows:

	Restated Beginning Balance	Changes in Assets	Ending Balance
	<u> </u>	<u> </u>	<u> </u>
Capital Assets Not Being Depreciated:			
Land	\$ 794,629	\$ 16,660	\$ 811,289
Capital Assets Being Depreciated:			
Buildings	2,192,624	722,528	2,915,152
Building & Improvements	1,476,885	128,023	1,604,908
Vehicle	92,165	-	92,165
Furniture & Fixtures	133,379	-	133,379
Machinery & Equipment	362,495	-	362,495
Total Capital Assets Being Depreciated	<u>4,257,548</u>	<u>850,551</u>	<u>5,108,099</u>
Less Accumulated Depreciation:			
Buildings	199,034	50,678	249,712
Building & Improvements	231,197	34,610	265,807
Vehicle	41,002	14,187	55,189
Furniture & Fixtures	121,809	4,047	125,856
Machinery & Equipment	264,757	25,570	290,327
Total Accumulated Depreciation	<u>857,799</u>	<u>129,092</u>	<u>986,891</u>
Total Capital Assets Being Depreciated, Net	<u>3,399,749</u>	<u>721,459</u>	<u>4,121,208</u>
Total Component Units Capital Assets, Net	<u>\$ 4,194,378</u>	<u>\$ 738,119</u>	<u>\$ 4,932,497</u>

Lorain County, Ohio
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Activity for the Governmental Activities for the year ended December 31, 2016 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 5,461,505	\$ 30,000	\$ -	\$ 5,491,505
Construction In Progress	9,183,255	2,795,638	7,333,974	4,644,919
Total Capital Assets Not Being Depreciated	14,644,760	2,825,638	7,333,974	10,136,424
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	119,743,700	1,580,061	15,651	121,308,110
Vehicles	7,647,409	1,481,361	220,542	8,908,228
Machinery & Equipment	8,744,912	192,725	62,585	8,875,052
Furniture & Fixtures	154,640	-	-	154,640
Intangible Assets	2,351,881	2,151,632	-	4,503,513
Infrastructure	97,592,341	1,163,646	-	98,755,987
Total Capital Assets Being Depreciated	236,234,883	6,569,425	298,778	242,505,530
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	41,047,599	2,491,833	8,452	43,530,980
Vehicles	3,894,354	324,122	118,128	4,100,348
Machinery & Equipment	5,782,592	491,555	62,585	6,211,562
Furniture & Fixtures	125,873	1,938	-	127,811
Intangible Assets	1,111,125	224,526	-	1,335,651
Infrastructure	65,468,177	1,828,137	-	67,296,314
Total Accumulated Depreciation	117,429,720	5,362,111	189,165	122,602,666
Total Capital Assets Being Depreciated, Net	118,805,163	1,207,314	109,613	119,902,864
Governmental Activities Capital Assets, Net	\$ 133,449,923	\$ 4,032,952	\$ 7,443,587	\$ 130,039,288

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Activity for the Business-type Activities for the year ended December 31, 2016 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 4,609,631	\$ -	\$ -	\$ 4,609,631
Construction In Progress	4,508,910	461,153	2,385,353	2,584,710
Total Capital Assets Not Being Depreciated	<u>9,118,541</u>	<u>461,153</u>	<u>2,385,353</u>	<u>7,194,341</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	10,000,842	-	-	10,000,842
Vehicles	1,540,687	-	54,677	1,486,010
Machinery & Equipment	113,962	-	-	113,962
Sewer Plants	4,227,637	-	-	4,227,637
Sewer Lines	17,267,510	2,524,246	-	19,791,756
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets Being Depreciated	<u>35,013,438</u>	<u>2,524,246</u>	<u>54,677</u>	<u>37,483,007</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	3,659,914	403,930	-	4,063,844
Vehicles	824,719	89,569	21,871	892,417
Machinery & Equipment	53,400	6,099	-	59,499
Sewer Plants	734,310	84,533	-	818,843
Sewer Lines	6,118,800	389,115	-	6,507,915
Water Lines	1,505,034	18,549	-	1,523,583
Total Accumulated Depreciation	<u>12,896,177</u>	<u>991,795</u>	<u>21,871</u>	<u>13,866,101</u>
Total Capital Assets Being Depreciated, Net	<u>22,117,261</u>	<u>1,532,451</u>	<u>32,806</u>	<u>23,616,906</u>
Business-type Activities Capital Assets, Net	<u>\$ 31,235,802</u>	<u>\$ 1,993,604</u>	<u>\$ 2,418,159</u>	<u>\$ 30,811,247</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 2016, the County contracted with County Risk Sharing Authority (CORSA) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$2,405,349 reported in the fund at December 31, 2016, 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 2014, 2015 and 2016 were:

		Balance at Beginning of Year		Current Year Claims		Claim Payments		Balance at End of Year
2014	\$	2,506,476	\$	22,766,198	\$	23,191,522	\$	2,081,152
2015		2,081,152		29,390,485		29,098,904		2,372,733
2016		2,372,733		31,600,609		31,567,993		2,405,349

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-five counties and thirty-two 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 2016 was \$677,720.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

A. Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is directed by a 45 member Board of Directors, plus Standing Committees, Task Forces and Advisory Councils. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2016 the County contributed \$56,392 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 2016.

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 2016.

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 2016.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

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

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

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

A. Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$9,633,340 for 2016. Of this amount, \$748,106 is reported in payables as an intergovernmental payable.

B. State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the fiscal year ended June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$185,178 for fiscal year 2016. The full amount has been contributed for 2016.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share of pension expense:

	Governmental Activities OPERS	Business-type Activities OPERS	Total OPERS	Governmental Activities STRS	Total
Proportionate Share of the Net Pension Liability	\$ 107,521,941	\$ 464,341	\$ 107,986,282	\$ 4,523,172	\$ 112,509,454
Proportion of the Net Position Liability			0.623432%	0.01351289%	
Pension Expense	\$ 17,516,987	\$ 91,705	\$ 17,608,692	\$ 180,205	\$ 17,788,897

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At December 31, 2016, the County reported deferred outflow of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities OPERS	Business-type Activities OPERS	Total OPERS	Governmental Activities STRS	Total
Deferred Outflows of Resources					
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ 182,758	\$ 182,758
Net difference between projected and actual earnings on pension plan investments	31,604,733	136,487	31,741,220	375,545	32,116,765
Changes in proportion and differences between County contributions and the proportionate share contributions	842,856	36,315	879,171	16,781	895,952
County contributions subsequent to the measurement date	9,591,934	41,423	9,633,357	185,178	9,818,535
Total Deferred Outflow of Resources	<u>\$ 42,039,523</u>	<u>\$ 214,225</u>	<u>\$ 42,253,748</u>	<u>\$ 760,262</u>	<u>\$ 43,014,010</u>
Deferred Inflow of Resources					
Differences between expected and actual experience	\$ 2,077,533	\$ 8,972	\$ 2,086,505	\$ -	\$ 2,086,505
	<u>\$ 2,077,533</u>	<u>\$ 8,972</u>	<u>\$ 2,086,505</u>	<u>\$ -</u>	<u>\$ 2,086,505</u>

\$9,818,535 reported as deferred outflows of resources relate to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2017	\$ 7,347,765	\$ 92,591	\$ 7,440,356
2018	7,855,303	92,591	7,947,894
2019	8,147,775	236,698	8,384,473
2020	7,183,043	153,204	7,336,247
Total	<u>\$ 30,533,886</u>	<u>\$ 575,084</u>	<u>\$ 31,108,970</u>

D. Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is .33 percent for 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 table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.27 %</u>

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

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

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of the net pension liability	\$172.05	\$107.99	\$53.95

Changes Between Measurement Date and Report Date In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the Government's net pension liability is expected to be significant.

E. Actuarial Assumptions – STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016.

Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

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

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$6.01	\$4.52	\$3.27

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualifies survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statements in the OPERS 2015 CAFR for details.

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

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

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

At the beginning of 2016, OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee’s Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. 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 2016 was 4.0%.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, 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 to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at

18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care. The County's required contributions to OPERS which were used to fund post-employment benefits for the year ended December 31, 2016, 2015 and 2014 were \$1,688,636, \$1,717,876 and \$1,658,978 respectively. The full amount has been contributed for 2015 and 2014. 95.2% has been contributed for 2016 with the remainder being reported as a liability.

B. State Teacher's Retirement System

Plan Description – State Teachers Retirement System of Ohio (STRS) administers a pension plan that is comprised of: a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that is a hybrid of the Defined Benefit Plan and the Defined Contribution Plan. Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Pursuant to Chapter 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. 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. STRS Ohio Issues a stand-alone financial report. Interested parties can view the most recent Comprehensive Annual Financial Report by visiting www.strsoh.org or by requesting a copy by calling toll-free (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2016, and 2015. For the year ended June 30, 2014, 1% of covered payroll was allocated to post-employment health care. The 14% employer contribution rate is the maximum rate established under Ohio law. The County's contributions for health care for the fiscal years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$923 respectively. The full amount has been contributed for fiscal years 2016, 2015 and 2014.

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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 16 - OUTSTANDING DEBT

A. Short-Term Debt

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing and the County intends to refinance the notes until such bonds are issued. Notes outstanding at December 31, 2016 are as follows:

	Balance 1/1/2016	Issued	(Retired)	Balance 12/31/2016
Governmental Activities				
2015 - 1.75% Various Purpose Bond Anticipation Notes due 07/06/2016	\$ 2,235,000	\$ -	\$ (2,235,000)	\$ -
2015 - 1.75% Various Purpose Bond Anticipation Notes due 11/10/2016	995,000	-	(995,000)	-
2016 - 2.25% Various Purpose Bond Anticipation Notes due 11/10/2016	-	4,915,000	(4,915,000)	-
2016 - 1.25% Various Purpose Bond Anticipation Notes due 11/09/2017	-	6,995,000	-	6,995,000
Business-type Activities				
2015 - 1.75% Various Purpose Bond Anticipation Notes due 07/06/2016	2,520,000	-	(2,520,000)	-
2015 - 1.75% Various Purpose Bond Anticipation Notes due 11/10/2016	155,000	-	(155,000)	-
2016 - 2.25% Various Purpose Bond Anticipation Notes due 11/10/2016	-	3,580,000	(3,580,000)	-
2016 - 1.25% Various Purpose Bond Anticipation Notes due 11/09/2017	-	3,780,000	-	3,780,000
Total Short-Term Notes	\$ 5,905,000	\$ 19,270,000	\$ (14,400,000)	\$ 10,775,000

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

B. Bonded Long-Term Debt

Changes in bonded long-term debt obligations of the County during 2016 were as follows:

	<u>Balance 01/01/16</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/16</u>	<u>Amount Due In One Year</u>
General Obligation Bonds- Unvoted					
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	\$ 580,000	\$ -	\$ (580,000)	\$ -	\$ -
2009-2.00% to 5.00% General Obligation Sewer System Improvement Bonds (Org. \$5,870,000)	530,000	-	(125,000)	405,000	130,000
2010-2.00% to 4.625% General Obligation Refunding Bonds (Org. \$13,730,000)	13,495,000	-	(640,000)	12,855,000	660,000
2011-1.20% to 4.60% General Obligation Sewer District Improvement Bonds (Org. \$1,560,000)	130,000	-	(65,000)	65,000	65,000
2013-1.00% to 3.10% General Obligation Refunding Bonds (Org. \$2,385,000)	2,130,000	-	(215,000)	1,915,000	225,000
2015-1.00% to 4.00% General Obligation Sewer System Improvement Refunding Bonds (Org. \$5,520,000)	5,425,000	-	(45,000)	5,380,000	45,000
2015-1.00% to 4.00% General Obligation Sewer District Improvement Refunding Bonds (Org. \$1,190,000)	1,170,000	-	(10,000)	1,160,000	10,000
Total General Obligation Bonds- Unvoted	<u>23,460,000</u>	<u>-</u>	<u>(1,680,000)</u>	<u>21,780,000</u>	<u>1,135,000</u>
Special Assessment Bonds- Government Commitment					
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	205,000	-	(35,000)	170,000	40,000
2015-1.00% to 4.00% Sewer System Improvement Refunding (Org. \$2,105,000)	1,830,000	-	(290,000)	1,540,000	295,000
Total Special Assessment Bonds	<u>2,035,000</u>	<u>-</u>	<u>(325,000)</u>	<u>1,710,000</u>	<u>335,000</u>
Total Bonded Long-Term Debt	<u>\$ 25,495,000</u>	<u>\$ -</u>	<u>\$ (2,005,000)</u>	<u>\$ 23,490,000</u>	<u>\$ 1,470,000</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

C. Other Long-Term Debt

	<u>Balance</u> <u>01/01/16</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/16</u>	<u>Amount Due</u> <u>In One Year</u>
Governmental Activities					
OWDA Loans					
Coastal Erosion 3753-5.34%	\$ 87,223	\$ -	\$ (50,949)	\$ 36,274	\$ 36,274
Coastal Erosion 4705-4.67%	92,970	-	(16,112)	76,858	11,378
Total OWDA Loans	<u>\$ 180,193</u>	<u>\$ -</u>	<u>\$ (67,061)</u>	<u>\$ 113,132</u>	<u>\$ 47,652</u>
OPWC Loans					
OPWC-CI12I-0.0%	\$ 94,000	\$ -	\$ (9,400)	\$ 84,600	\$ 9,400
OPWC-CI25K-0.0%	5,328	-	(1,333)	3,995	1,333
OPWC-CI44H-0.0%	75,092	-	(8,344)	66,748	8,344
OPWC-CI44B-0.0%	50,829	-	(14,522)	36,307	14,522
OPWC-CI50Q-0.0%	162,560	-	(5,605)	156,955	5,605
OPWC-CI41E-0.0%	124,600	-	(15,575)	109,025	15,575
OPWC-CI25C-0.0%	19,310	-	(4,291)	15,019	4,291
OPWC-CI02F-0.0%	10,318	-	(1,376)	8,942	1,376
OPWC-CI23K-0.0%	2,584	-	(185)	2,399	185
Total OPWC Loans	<u>\$ 544,621</u>	<u>\$ -</u>	<u>\$ (60,631)</u>	<u>\$ 483,990</u>	<u>\$ 60,631</u>
SIB Loan 130011-3.00%	<u>\$ 202,000</u>	<u>\$ 6,060</u>	<u>\$ (23,379)</u>	<u>\$ 184,681</u>	<u>\$ 24,086</u>
Business-type Activities					
OWDA Loans					
Sewer Improvement 5551-3.25%	\$ 748,266	\$ -	\$ (39,423)	\$ 708,843	\$ 40,715
Total OWDA Loans	<u>\$ 748,266</u>	<u>\$ -</u>	<u>\$ (39,423)</u>	<u>\$ 708,843</u>	<u>\$ 40,715</u>
OPWC Loans					
OPWC-CI47G-0.0%	\$ 60,582	\$ -	\$ (4,328)	\$ 56,254	\$ 4,328
OPWC-CI28D-0.0%	36,713	-	(4,895)	31,818	4,895
Total OPWC Loans	<u>\$ 97,295</u>	<u>\$ -</u>	<u>\$ (9,223)</u>	<u>\$ 88,072</u>	<u>\$ 9,223</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

GOVERNMENTAL ACTIVITIES

Year Ending December 31,	General Obligation		Special Assessments		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 885,000	\$ 569,966	\$ 335,000	\$ 44,033	\$ 47,652	\$ 4,917
2018	905,000	545,666	335,000	35,793	11,916	2,920
2019	930,000	520,766	355,000	27,533	12,479	2,357
2020	955,000	492,266	365,000	18,678	13,068	1,768
2021	985,000	461,191	320,000	6,400	13,686	1,150
2022-2026	4,950,000	1,750,421	-	-	14,331	504
2027-2031	5,160,000	731,165	-	-	-	-
Total	<u>\$ 14,770,000</u>	<u>\$ 5,071,441</u>	<u>\$ 1,710,000</u>	<u>\$ 132,437</u>	<u>\$ 113,132</u>	<u>\$ 13,616</u>

Year Ending December 31,	Ohio Public Works Commission		Ohio State Infrastructure Bank	
	Principal	Interest	Principal	Interest
2017	\$ 60,631	\$ -	\$ 24,086	\$ 5,361
2018	60,631	-	24,814	4,633
2019	53,369	-	25,564	3,883
2020	42,632	-	26,336	3,110
2021	40,486	-	27,132	2,314
2022-2026	124,792	-	56,749	2,144
2027-2031	28,582	-	-	-
2032-2036	28,030	-	-	-
2037-2041	28,030	-	-	-
2042-2045	16,807	-	-	-
Total	<u>\$ 483,990</u>	<u>\$ -</u>	<u>\$ 184,681</u>	<u>\$ 21,445</u>

BUSINESS-TYPE ACTIVITIES

Year Ending December 31,	General Obligation		Ohio Water Development Authority		Ohio Public Works Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 250,000	\$ 239,812	\$ 40,715	\$ 22,709	\$ 9,223	\$ -
2018	265,000	232,213	42,049	21,375	9,223	-
2019	265,000	224,550	43,426	19,998	9,223	-
2020	265,000	216,450	44,849	18,575	9,223	-
2021	280,000	208,500	46,319	17,105	9,223	-
2022-2026	1,495,000	937,575	255,376	61,744	28,983	-
2027-2031	1,640,000	690,900	236,109	17,587	12,974	-
2032-2036	1,495,000	394,800	-	-	-	-
2037-2039	1,055,000	85,400	-	-	-	-
Total	<u>\$ 7,010,000</u>	<u>\$ 3,230,200</u>	<u>\$ 708,843</u>	<u>\$ 179,093</u>	<u>\$ 88,072</u>	<u>\$ -</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2016, 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	\$ 16,205,000	\$ -	\$ (1,435,000)	\$ 14,770,000	\$ 885,000
Special Assessment Debt					
With Government Commitment	<u>2,035,000</u>	<u>-</u>	<u>(325,000)</u>	<u>1,710,000</u>	<u>335,000</u>
Total Bonds Payable	<u>18,240,000</u>	<u>-</u>	<u>(1,760,000)</u>	<u>16,480,000</u>	<u>1,220,000</u>
OWDA Loans	180,193	-	(67,061)	113,132	47,652
OPWC Loans	544,621	-	(60,631)	483,990	60,631
SIB Loan	202,000	6,060	(23,379)	184,681	24,086
Compensated Absences	<u>16,006,092</u>	<u>7,727,886</u>	<u>(6,998,307)</u>	<u>16,735,671</u>	<u>1,053,961</u>
Net Pension Liability:					
OPERS	73,357,239	34,164,702	-	107,521,941	-
STRS	<u>3,713,862</u>	<u>809,310</u>	<u>-</u>	<u>4,523,172</u>	<u>-</u>
Total Net Pension Liability	<u>77,071,101</u>	<u>34,974,012</u>	<u>-</u>	<u>112,045,113</u>	<u>-</u>
Governmental Activity Long-Term Liabilities	<u>\$ 112,244,007</u>	<u>\$ 42,707,958</u>	<u>\$ (8,909,378)</u>	<u>\$ 146,042,587</u>	<u>\$ 2,406,330</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Business-type Activities:					
General Obligations Bonds	\$ 7,255,000	\$ -	\$ (245,000)	\$ 7,010,000	\$ 250,000
OWDA Loans	748,266	-	(39,423)	708,843	40,715
OPWC Loans	97,295	-	(9,223)	88,072	9,223
Compensated Absences	40,469	41,004	(27,776)	53,697	3,581
Net Pension Liability - OPERS	<u>267,310</u>	<u>197,031</u>	<u>-</u>	<u>464,341</u>	<u>-</u>
Business-type Activity Long-Term Liabilities	<u>\$ 8,408,340</u>	<u>\$ 238,035</u>	<u>\$ (321,422)</u>	<u>\$ 8,324,953</u>	<u>\$ 303,519</u>

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due the county at December 31, 2016 was \$1,277,382.

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

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

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

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.

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 17 – FUND BALANCE CONSTRAINTS

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD	Construction Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:								
Nonspendable:								
Inventory	\$ 195,886	\$ 14,235	\$ 5,093	\$ 1,695	\$ 154,631	\$ -	\$ 773,558	\$ 1,145,098
Long-Term Interfund Loans	13,400,246	-	-	-	-	-	-	13,400,246
Total Nonspendable	13,596,132	14,235	5,093	1,695	154,631	-	773,558	14,545,344
Restricted:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	2,289,025	2,289,025
Alcohol and Drug Programs	-	-	-	-	-	-	1,804,281	1,804,281
Common Pleas Court Special Projects	-	-	-	-	-	-	1,362,017	1,362,017
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	3,364,497	3,364,497
Community Development Programs	-	-	-	-	-	-	1,051,467	1,051,467
Dog Warden Operations	-	-	-	-	-	-	358,475	358,475
Solid Waste, Recycling and Environmental Programs	-	-	-	-	-	-	4,220,602	4,220,602
Public Safety Programs	-	-	-	-	-	-	8,855,332	8,855,332
Law Enforcement	-	-	-	-	-	-	1,331,677	1,331,677
Assessment and Collection	-	-	-	-	-	-	6,761,520	6,761,520
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	2,618,399	2,618,399
Probation and Supervision Programs	-	-	-	-	-	-	1,231,215	1,231,215
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	1,403,092	1,403,092
Mental Health Programs	-	-	-	20,375,245	-	-	47,873	20,423,118
Children Services Programs	-	-	14,004,494	-	-	-	4,176,291	18,180,785
Public Assistance Programs	-	5,076,034	-	-	-	-	424,078	5,500,112
Health Services	-	-	-	-	21,505,153	-	5,665,798	27,170,951
Development Disabilities Programs	-	-	-	-	-	-	571,695	571,695
Jail Facilities Operations	-	-	-	-	-	-	1,142,094	1,142,094
Debt Service	-	-	-	-	-	-	-	-
Total Restricted	-	5,076,034	14,004,494	20,375,245	21,505,153	-	49,853,026	110,813,952
Committed:								
County Home	-	-	-	-	-	-	13,017	13,017
Community Development Programs	-	-	-	-	-	-	226,910	226,910
Total Committed	-	-	-	-	-	-	239,927	239,927
Assigned:								
Encumbrances	455,987	-	-	-	-	-	-	455,987
Total Assigned	455,987	-	-	-	-	-	-	455,987
Unassigned (Deficit):	3,560,709	-	-	-	-	(17,122,560)	(134,898)	(13,696,749)
Total Fund Balances	\$ 17,612,828	\$ 5,090,269	\$ 14,009,587	\$ 20,376,940	\$ 21,659,784	\$ (17,122,560)	\$ 50,731,613	\$ 112,358,461

NOTE 18 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2016, there were four series of Healthcare Revenue Bonds and two Economic Development Bonds outstanding with aggregate principal amounts payable of \$286,350,000 and \$1,370,000 respectively.

NOTE 19 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
General Fund	Job & Family Services	\$ 2,680
General Fund	Construction Projects	53,445
General Fund	Nonmajor Governmental Funds	11,434
Job & Family Services	Nonmajor Enterprise Fund	68,562
Children Services	General Fund	29,554
LCBDD	Nonmajor Governmental Funds	8,263
Nonmajor Governmental Funds	General Fund	485,753
Nonmajor Governmental Funds	Job & Family Services	268,066
Nonmajor Governmental Funds	Nonmajor Governmental Funds	16,700
Sewer System	General Fund	17,700
Sewer System	Nonmajor Governmental Funds	74,871
Internal Service Funds	Sewer System	4,199
Internal Service Funds	Nonmajor Enterprise Fund	1,092
Total		<u>\$ 1,042,319</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	\$ 10,162,981	\$ 863,250	\$ 1,492,424	\$ 87,591	\$ 794,000	\$ 13,400,246
Nonmajor Governmental	4,555,000	82,956	-	-	-	4,637,956
Total	<u>\$ 14,717,981</u>	<u>\$ 946,206</u>	<u>\$ 1,492,424</u>	<u>\$ 87,591</u>	<u>\$ 794,000</u>	<u>\$ 18,038,202</u>

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

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

Year Ending December 31,	Taxable Notes		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2017	\$ 50,000	\$ 48,800	\$ 395,000	\$ 363,400
2018	50,000	46,800	420,000	347,600
2019	50,000	44,800	435,000	330,800
2020	55,000	42,800	450,000	313,400
2021	55,000	40,600	470,000	295,400
2022-2026	315,000	167,800	2,635,000	1,181,000
2027-2031	380,000	99,600	3,205,000	609,200
2032-2034	265,000	21,400	1,075,000	57,400
Total	<u>\$ 1,220,000</u>	<u>\$ 512,600</u>	<u>\$ 9,085,000</u>	<u>\$ 3,498,200</u>

Interfund Transfers:

	Transfers In:						Total
	General Fund	Job & Family Services	Children Services	Construction Projects	Nonmajor Governmental	Enterprise	
Transfers Out:							
General Fund	\$ -	\$ 988,207	\$ -	\$ 389,200	\$ 3,436,203	\$ 195,600	\$ 5,009,210
Job & Family Services	-	-	700,000	-	-	-	700,000
Nonmajor Governmental	103,970	-	-	-	402,728	-	506,698
Total	<u>\$ 103,970</u>	<u>\$ 988,207</u>	<u>\$ 700,000</u>	<u>\$ 389,200</u>	<u>\$ 3,838,931</u>	<u>\$ 195,600</u>	<u>\$ 6,215,908</u>

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

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

	General	Job & Family Services	Children Services	Community Mental Health	LCBDD
Budget Basis	\$(3,183,534)	\$ 486,120	\$2,909,663	\$ 439,088	\$ 1,556,619
Net Adjustment for Revenue Accruals	(581,328)	(1,043,454)	213,337	10,890	(437,166)
Net Adjustment for Expenditure Accruals	643,814	57,210	99,046	(227,517)	157,612
Funds Budgeted Elsewhere	434,376	-	-	-	-
Advances	624,242	-	-	-	-
Encumbrances	282,700	266,187	231,490	503,436	1,221,548
GAAP Basis	<u>\$(1,779,730)</u>	<u>\$ (233,937)</u>	<u>\$3,453,536</u>	<u>\$ 725,897</u>	<u>\$ 2,498,613</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.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Tax Abatement Program	Total Amount of Taxes Abated *
Community Reinvestment Area (CRA)	
City of Avon Lake	\$ 127,496
City of Elyria	36,512
City of Lorain	17,490
City of North Ridgeville	29,732
Village of Grafton	1,504
Village of LaGrange	34,033
Village of Wellington/Wellington Township	5,451
Total Community Reinvestment Area (CRA)	252,218
Enterprise Zone	
City of Avon	51,898
City of Avon Lake	2,089
City of Elyria	21,618
City of North Ridgeville	9,048
City of Vermilion	12,484
Sheffield Township	2,772
Total Enterprise Zone	99,909
Total All Abatements	\$ 352,127

* Incentives abated for 2015 that would have been collected in 2016 in actual dollars

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, 2016, 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, 2016 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. A discretely presented component unit of Lorain County, of which the value of these services was estimated to be \$1,155,718 for such contributions.

The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$391,312 for prior year's assistance.

NOTE 24 - CONTRACTUAL COMMITMENTS

During 2016, the County entered into various contracts for construction and renovations totaling \$4,198,096. The amounts paid on the contracts were \$1,919,523 with \$211,478 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$2,067,095.

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

In an agreement dated November 2016 the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$2,790,000 of Revenue Bond Anticipation Notes issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. The Notes will mature November 2017.

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, 2016 there has been no draw down on this line of credit.

NOTE 26 - SUBSEQUENT EVENTS

Subsequent events were evaluated by management through September 29, 2017, the date the financial statements were available to be issued.

NOTE 27 - MURRAY RIDGE PRODUCTION CENTER, INC.

1. Significant Accounting Policies

Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the year ended June 30, 2016 the value of these services was estimated to be \$1,155,718.

2. Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$440,271 at June 30, 2016.

NOTE 28 - LORAIN COUNTY PORT AUTHORITY

1. Change in Accounting Principles

For 2016, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

2. Deposits and Investments

Deposits - At December 31, 2016, the bank balance of the Authority’s deposits was \$340,992. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2016, \$90,992 of the Authority’s bank balance was exposed to custodial credit risk while \$250,000 was covered by the Federal Deposit Insurance Corporation.

Investments – As of December 31, 2016, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,505,567	\$2,505,567

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments had the following ratings by Standard & Poors. The Authority has no policy regarding credit risk.

First American Government Obligation Fund	AAAm
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3. Bond Fund Program

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

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

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

The amounts held in the Authority’s Bond Fund Program Reserve was \$2,505,567 at December 31, 2016 and are reflected in the Statement of Net Position.

4. Related Party Activity

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

Two Authority Board Members are also Board Members of the Lorain County Community College Foundation. Payments totaling \$3,000 were made to the foundation in 2016.

5. 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, 2016, 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.

6. Conduit Debt

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

As of December 31, 2016 revenue bonds outstanding from the Authority’s Program Bond fund with an original issue amount of \$2,365,000 of which \$1,250,000 remains outstanding as of December 31, 2016. However, the Authority’s total remaining reserve dollars from the Letter of Credit are \$6,450,000 or approximately 300% of the outstanding bonds.

In November 2016, the Authority issued revenue bond anticipation notes to repay year 2015 BANs and provide ongoing match funds to Lorain County Land Reutilization Corp. that support the costs of match funds for demolition grant programs that aid in reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County which is the mission of the LCLRC. The various state programs are reimbursement based and require expenditure first, reimbursement requests later. The Authority is not obligated in any manner for repayment of the notes. However, a liability equal to the conduit debt along with a corresponding receivable from the benefitting third party responsible for its ultimate repayment is reported in the accompanying financial statements. The issuance of such conduit debt is an authorized purpose of the Port Authority under O.R.C. and drives local economic development. The aforementioned issuance of conduit debt does not produce additional revenues for the Authority beyond a nominal issuance fee.

As of December 31, 2016 the conduit debt-revenue bond anticipation notes were outstanding with an original issue amount of \$2,790,000, 2.00% interest rate all of which remains outstanding as of December 31, 2016.

7. 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.

8. 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, 2016, the outstanding balance was \$391,312.

Loan payable activity for the year ended December 31, 2016, was as follows:

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Loan Payable	\$ 391,221	\$ 91	\$ -	\$ 391,312

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

1. Hotel and Lodging Bed Tax and Concentration of Risk

The Lorain County Visitor’s Bureau, Inc. (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, 2016 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. Term Note

In December 2014, the LCVB entered into a multi-draw term note agreement with the Lorain County Port Authority that provides maximum borrowings of \$80,000. Under terms of the agreement, the LCVB may request advances and make repayments throughout the term of the loan through its maturity date of December 2017. The term note is secured by the real estate and bears interest at a fixed rate of 4.25% with monthly principal and interest payments of \$2,000. The amount outstanding as of December 31, 2016 was \$18,578.

3. 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 bear interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2016 was \$1,048,333.

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
2017	\$ 98,019
2018	96,519
2019	95,019
2020	94,219
2021	93,419
Thereafter	1,211,148
	\$ 1,688,343

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
2017	\$ 40,000
2018	40,000
2019	40,000
2020	40,833
2021	40,833
Thereafter	846,667
	\$ 1,048,333

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$51,999 for the year ended December 31, 2016.

REQUIRED SUPPLEMENTARY INFORMATION

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

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.623432%	0.612383806%	0.612383806%
County's Proportionate Share of the Net Pension Liability	\$ 107,986,282	\$ 73,624,549	\$ 72,127,815
County's Covered-Employee Payroll	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	135.77%	93.93%	78.74%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available

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

Lorain County, Ohio

Required Supplementary Information

Schedule of the County's Proportionate Share of the Net Pension Liability

State Teachers Retirement System of Ohio

Last Four Fiscal Years (1)

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.01351289%	0.013438940%	0.013437837%	0.013437837%
County's Proportionate Share of the Net Pension Liability	\$ 4,523,172	\$ 3,713,862	\$ 3,268,548	\$ 3,893,472
County's Covered-Employee Payroll	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	341.97%	252.52%	224.13%	268.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available

Amounts presented as of the County's measurement date which is June 30, 2016.

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System
 Last Four Years (1)

	2016	2015	2014	2013
Contractually Required Contribution	\$ 9,633,340	\$ 9,544,113	\$ 9,406,219	\$ 10,992,529
Contributions in Relation to the Contractually Required Contribution	<u>(9,633,340)</u>	<u>(9,544,113)</u>	<u>(9,406,219)</u>	<u>(10,992,529)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158	\$ 91,604,408
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	12.00%	12.00%

(1) Information prior to 2013 is not available

Lorain County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 State Teachers Retirement System of Ohio
 Last Four Fiscal Years (1)

	2016	2015	2014	2013
Contractually Required Contribution	\$ 185,178	\$ 205,898	\$ 189,585	\$ 188,369
Contributions in Relation to the Contractually Required Contribution	<u>(185,178)</u>	<u>(205,898)</u>	<u>(189,585)</u>	<u>(188,369)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346	\$ 1,448,992
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	13.00%	13.00%

(1) Information prior to 2013 is not available

COMBINING AND INDIVIDUAL FUND INFORMATION
AND OTHER SUPPLEMENTARY INFORMATION

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 7,669,040	\$ 8,020,470	\$ 8,020,470	\$ -	\$ 8,020,470	\$ -
Sales Tax	19,500,000	19,697,490	19,697,490	-	19,697,490	-
Charges for Services	3,834,085	3,938,603	3,938,603	-	3,938,603	-
Licenses, Permits and Fees	8,371,700	9,091,634	9,190,991	-	9,190,991	99,357
Fines and Forfeitures	770,000	924,834	934,253	-	934,253	9,419
Intergovernmental Revenue	8,712,426	8,901,796	8,901,796	-	8,901,796	-
Interest Income	1,300,772	1,696,310	1,696,310	-	1,696,310	-
Miscellaneous Revenue	749,933	1,352,950	1,352,956	-	1,352,956	6
Total Revenues	50,907,956	53,624,087	53,732,869	-	53,732,869	108,782
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	420,995	1,007,096	869,595	-	869,595	137,501
Fringe Benefits	390,835	502,137	441,881	-	441,881	60,256
Material and Supplies	20,562	20,042	12,710	811	13,521	6,521
Equipment	41,658	41,602	14,810	641	15,451	26,151
Contractual Services	11,500	11,500	1,100	-	1,100	10,400
Other	40,000	35,000	9,214	-	9,214	25,786
Total Commissioners	925,550	1,617,377	1,349,310	1,452	1,350,762	266,615
Auditor:						
Salaries and Wages	345,779	1,129,745	1,128,129	-	1,128,129	1,616
Fringe Benefits	67,410	180,355	174,032	-	174,032	6,323
Material and Supplies	39,942	46,332	39,059	-	39,059	7,273
Equipment	15,653	22,263	18,528	3,654	22,182	81
Contractual Services	210,239	209,820	109,697	94,384	204,081	5,739
Other	48,573	34,273	24,939	-	24,939	9,334
Total Auditor	727,596	1,622,788	1,494,384	98,038	1,592,422	30,366
Treasurer:						
Salaries and Wages	129,787	307,461	305,036	-	305,036	2,425
Fringe Benefits	19,324	52,508	48,061	-	48,061	4,447
Material and Supplies	5,000	5,000	4,992	-	4,992	8
Equipment	2,250	2,250	1,056	-	1,056	1,194
Contractual Services	78,500	79,500	78,686	-	78,686	814
Other	8,500	7,500	858	-	858	6,642
Total Treasurer	243,361	454,219	438,689	-	438,689	15,530
Prosecuting Attorney:						
Salaries and Wages	1,559,102	3,537,360	3,515,678	-	3,515,678	21,682
Fringe Benefits	519,974	783,166	753,214	-	753,214	29,952
Material and Supplies	97,089	108,427	96,276	8,142	104,418	4,009
Equipment	67,103	53,328	42,268	10,788	53,056	272
Contractual Services	61,223	40,518	38,382	1,762	40,144	374
Fees	2,500	-	-	-	-	-
Other	73,852	8,090	7,262	-	7,262	828
Total Prosecuting Attorney	2,380,843	4,530,889	4,453,080	20,692	4,473,772	57,117

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	28,165	112,660	88,844	-	88,844	23,816
Fringe Benefits	7,944	19,776	13,924	-	13,924	5,852
Material and Supplies	19,330	19,330	7,891	-	7,891	11,439
Equipment	26,980	26,980	14,916	-	14,916	12,064
Contractual Services	35,407	35,407	20,476	5,475	25,951	9,456
Other	1,150	1,150	-	-	-	1,150
Total Records Center	118,976	215,303	146,051	5,475	151,526	63,777
Board of Elections:						
Salaries and Wages	316,252	1,183,322	1,182,108	-	1,182,108	1,214
Fringe Benefits	66,765	183,799	183,584	-	183,584	215
Material and Supplies	256,996	217,287	216,766	-	216,766	521
Equipment	48,639	62,791	62,791	-	62,791	-
Contractual Services	453,319	415,049	414,360	-	414,360	689
Fees	550	79	79	-	79	-
Other	181,897	197,225	197,120	-	197,120	105
Total Board of Elections	1,324,418	2,259,552	2,256,808	-	2,256,808	2,744
Community Maintenance:						
Salaries and Wages	297,594	1,190,376	981,194	-	981,194	209,182
Fringe Benefits	91,231	218,431	152,794	-	152,794	65,637
Material and Supplies	966,019	782,724	664,749	18,209	682,958	99,766
Equipment	149,460	148,983	84,757	7,569	92,326	56,657
Contractual Services	3,124,036	2,906,545	2,641,536	124,612	2,766,148	140,397
Other	26,582	20,100	516	-	516	19,584
Total Community Maintenance	4,654,922	5,267,159	4,525,546	150,390	4,675,936	591,223
Community Development:						
Salaries and Wages	148,750	595,000	556,211	-	556,211	38,789
Fringe Benefits	35,700	98,175	86,791	-	86,791	11,384
Material and Supplies	8,300	8,300	3,752	-	3,752	4,548
Equipment	9,525	6,736	4,339	336	4,675	2,061
Contractual Services	50,150	36,910	18,019	-	18,019	18,891
Fees	1,600	1,351	351	-	351	1,000
Other	19,800	35,939	18,466	-	18,466	17,473
Total Community Development	273,825	782,411	687,929	336	688,265	94,146

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	166,262	469,262	450,648	-	450,648	18,614
Fringe Benefits	32,000	83,000	69,483	-	69,483	13,517
Material and Supplies	5,000	5,000	4,443	-	4,443	557
Other	5,000	5,000	1,554	-	1,554	3,446
Total Recorder	208,262	562,262	526,128	-	526,128	36,134
Port Authority:						
Contractual Services	25,000	25,000	-	-	-	25,000
Total Port Authority	25,000	25,000	-	-	-	25,000
Insurance/Pensions/Taxes:						
Fringe Benefits	10,632,210	9,427,659	9,180,333	4,646	9,184,979	242,680
Contractual Services	25,000	25,000	100	-	100	24,900
Fees	118,963	118,963	118,963	-	118,963	-
Other	4,000	4,000	-	-	-	4,000
Total Insurance/Pensions/Taxes	10,780,173	9,575,622	9,299,396	4,646	9,304,042	271,580
Miscellaneous:						
Fringe Benefits	130,400	158,104	140,047	-	140,047	18,057
Contractual Services	719,745	639,761	481,171	42,696	523,867	115,894
Fees	22,500	44,500	36,351	-	36,351	8,149
Other	1,066,737	508,539	466,439	-	466,439	42,100
Total Miscellaneous	1,939,382	1,350,904	1,124,008	42,696	1,166,704	184,200
Total General Government - Legislative and Executive	23,602,308	28,263,486	26,301,329	323,725	26,625,054	1,638,432
Judicial:						
Court of Appeals:						
Fees	30,000	45,000	36,968	-	36,968	8,032
Other	120,000	105,000	86,728	-	86,728	18,272
Total Court of Appeals	150,000	150,000	123,696	-	123,696	26,304

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	805,410	3,022,753	2,979,631	-	2,979,631	43,122
Fringe Benefits	172,230	468,047	453,259	-	453,259	14,788
Material and Supplies	64,264	89,664	60,675	946	61,621	28,043
Equipment	61,985	77,275	61,887	1,372	63,259	14,016
Contractual Services	126,500	136,600	120,290	2,620	122,910	13,690
Fees	753,840	1,103,840	1,087,126	-	1,087,126	16,714
Other	58,000	56,120	41,642	-	41,642	14,478
Total Common Pleas Court	2,042,229	4,954,299	4,804,510	4,938	4,809,448	144,851
Domestic Relations-Domestic Relations:						
Salaries and Wages	544,261	1,950,079	1,947,974	-	1,947,974	2,105
Fringe Benefits	103,674	311,436	291,026	-	291,026	20,410
Material and Supplies	13,373	22,030	16,069	5,080	21,149	881
Equipment	26,637	41,872	27,157	14,712	41,869	3
Contractual Services	13,955	11,213	10,808	405	11,213	-
Fees	1,500	3,268	3,268	-	3,268	-
Other	15,950	23,396	20,638	2,250	22,888	508
Total Domestic Relations - Domestic Relations	719,350	2,363,294	2,316,940	22,447	2,339,387	23,907
Domestic Relations-Juvenile Probation:						
Salaries and Wages	438,989	1,660,501	1,653,137	-	1,653,137	7,364
Fringe Benefits	104,913	275,264	255,454	-	255,454	19,810
Material and Supplies	35,346	42,295	40,767	1,131	41,898	397
Equipment	26,750	26,861	25,312	-	25,312	1,549
Contractual Services	135,734	108,093	105,935	698	106,633	1,460
Fees	363,130	563,275	550,424	-	550,424	12,851
Other	44,600	45,608	33,852	-	33,852	11,756
Total Domestic Relations - Juvenile Probation	1,149,462	2,721,897	2,664,881	1,829	2,666,710	55,187
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	359,843	1,556,800	1,550,682	-	1,550,682	6,118
Fringe Benefits	98,346	258,193	242,301	-	242,301	15,892
Material and Supplies	80,635	74,199	54,644	14,994	69,638	4,561
Equipment	16,340	16,429	10,933	-	10,933	5,496
Contractual Services	440,037	392,783	335,898	48,158	384,056	8,727
Other	6,500	9,085	6,529	-	6,529	2,556
Total Domestic Relations-Juvenile Detention Home	1,001,701	2,307,489	2,200,987	63,152	2,264,139	43,350
Domestic Relations-Child Support:						
Salaries and Wages	363,854	462,362	448,404	-	448,404	13,958
Fringe Benefits	209,506	278,131	263,648	-	263,648	14,483
Material and Supplies	42,792	43,589	27,455	5,000	32,455	11,134
Equipment	400	1,030	730	-	730	300
Contractual Services	9,967	9,967	5,973	-	5,973	3,994
Fees	55,788	56,036	44,158	-	44,158	11,878
Other	6,750	8,390	2,581	375	2,956	5,434
Total Domestic Relations-Child Support:	689,057	859,505	792,949	5,375	798,324	61,181

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	100,401	329,461	304,974	-	304,974	24,487
Fringe Benefits	23,571	58,061	46,495	-	46,495	11,566
Material and Supplies	7,190	6,975	5,010	-	5,010	1,965
Equipment	1,000	950	620	-	620	330
Contractual Services	43,593	46,285	36,780	5,294	42,074	4,211
Other	2,400	2,560	1,172	-	1,172	1,388
Total Domestic Relations-Hazel Webber Home	178,155	444,292	395,051	5,294	400,345	43,947
Probate Court:						
Salaries and Wages	121,582	470,837	470,837	-	470,837	-
Fringe Benefits	25,816	76,652	73,302	-	73,302	3,350
Material and Supplies	5,500	3,100	3,093	-	3,093	7
Contractual Services	1,992	1,992	1,157	-	1,157	835
Other	12,500	12,500	10,251	-	10,251	2,249
Total Probate Court	167,390	565,081	558,640	-	558,640	6,441
Clerk of Courts:						
Salaries and Wages	266,774	913,126	907,429	-	907,429	5,697
Fringe Benefits	62,035	164,353	142,735	-	142,735	21,618
Material and Supplies	43,329	30,045	29,831	-	29,831	214
Equipment	5,664	14,095	11,956	-	11,956	2,139
Contractual Services	46,395	16,665	15,944	-	15,944	721
Fees	32,100	29,400	28,971	-	28,971	429
Other	5,000	1,199	1,176	-	1,176	23
Total Clerk of Courts	461,297	1,168,883	1,138,042	-	1,138,042	30,841
Municipal Court:						
Salaries and Wages	541,000	529,600	508,148	-	508,148	21,452
Fringe Benefits	130,500	137,000	126,431	-	126,431	10,569
Contractual Services	36,000	69,000	56,309	-	56,309	12,691
Fees	386,500	568,400	561,292	-	561,292	7,108
Other	500	26,500	25,944	-	25,944	556
Total Municipal Courts	1,094,500	1,330,500	1,278,124	-	1,278,124	52,376
Total General Government - Judicial	7,653,141	16,865,240	16,273,820	103,035	16,376,855	488,385

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	184,772	411,173	410,730	-	410,730	443
Fringe Benefits	23,518	68,484	63,526	-	63,526	4,958
Material and Supplies	7,000	7,000	6,922	-	6,922	78
Equipment	1,250	1,250	642	-	642	608
Contractual Services	150,318	164,226	123,097	5,265	128,362	35,864
Other	10,950	11,125	9,235	-	9,235	1,890
Total Coroner	377,808	663,258	614,152	5,265	619,417	43,841
Sheriff:						
Salaries and Wages	1,287,846	4,699,876	4,451,300	-	4,451,300	248,576
Fringe Benefits	326,381	914,181	851,475	-	851,475	62,706
Material and Supplies	241,684	226,214	203,080	19,429	222,509	3,705
Equipment	121,717	173,178	157,557	14,421	171,978	1,200
Contractual Services	49,363	72,978	66,277	5,673	71,950	1,028
Other	115,233	30,261	24,086	-	24,086	6,175
Total Sheriff	2,142,224	6,116,688	5,753,775	39,523	5,793,298	323,390
Community Disaster Services:						
Salaries and Wages	49,731	183,024	137,520	-	137,520	45,504
Fringe Benefits	12,722	31,388	21,976	-	21,976	9,412
Material and Supplies	8,750	10,250	5,661	-	5,661	4,589
Equipment	2,500	2,000	375	-	375	1,625
Contractual Services	34,300	36,300	23,812	-	23,812	12,488
Fees	1,200	1,200	990	-	990	210
Other	6,500	3,500	585	-	585	2,915
Total Community Disaster Services	115,703	267,662	190,919	-	190,919	76,743
Total Public Safety	2,635,735	7,047,608	6,558,846	44,788	6,603,634	443,974

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	13,145	52,549	52,548	-	52,548	1
Fringe Benefits	2,740	8,441	8,232	-	8,232	209
Total Public Works	15,885	60,990	60,780	-	60,780	210
Health:						
Registration of Vital Statistics:						
Fees	4,000	4,000	2,744	-	2,744	1,256
Total Health	4,000	4,000	2,744	-	2,744	1,256
Soldiers' Relief Commission Board:						
Salaries and Wages	118,000	472,000	431,317	-	431,317	40,683
Fringe Benefits	34,500	87,000	67,069	-	67,069	19,931
Material and Supplies	129,026	110,695	77,203	11,620	88,823	21,872
Equipment	100,000	60,000	14,104	29,927	44,031	15,969
Contractual Services	163,076	244,876	161,039	48,685	209,724	35,152
Other	986,528	952,844	896,635	16,018	912,653	40,191
Total Soldiers' Relief Commission Board	1,531,130	1,927,415	1,647,367	106,250	1,753,617	173,798
Total Human Services	1,531,130	1,927,415	1,647,367	106,250	1,753,617	173,798
Capital Outlay:						
Material and Supplies	15,000	15,000	889	-	889	14,111
Equipment	691,305	652,347	585,189	19,914	605,103	47,244
Contractual Services	60,141	76,008	22,325	26,530	48,855	27,153
Capital Improvements	160,000	6,800	-	-	-	6,800
Other	-	933	932	-	932	1
Total Capital Outlay	926,446	751,088	609,335	46,444	655,779	95,309

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Intergovernmental:						
Contractual Services	3,400	3,400	-	-	-	3,400
Total Intergovernmental	3,400	3,400	-	-	-	3,400
Total Expenditures	36,372,045	54,923,227	51,454,221	624,242	52,078,463	2,844,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,535,911	(1,299,140)	2,278,648	(624,242)	1,654,406	2,953,546
Other Financing Sources (Uses)						
Operating Transfers In	3,459,475	453,970	453,970	-	453,970	-
Operating Transfers Out	(24,850,537)	(5,124,725)	(5,009,210)	-	(5,009,210)	115,515
Advances In	-	740,000	740,000	-	740,000	-
Advances Out	(50,000)	(1,022,700)	(1,022,700)	-	(1,022,700)	-
Total Other Financing Sources (Uses)	(21,441,062)	(4,953,455)	(4,837,940)	-	(4,837,940)	115,515
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(6,905,151)	(6,252,595)	(2,559,292)	<u>\$ (624,242)</u>	<u>\$ (3,183,534)</u>	<u>\$ 3,069,061</u>
Fund Balance at Beginning of Year	7,231,014	7,231,014	7,231,014			
Fund Balance at End of Year	\$ 325,863	\$ 978,419	\$ 4,671,722			

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Lorain County, Ohio NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

Atrazine Grant Program - To monitor pesticides in County streams and water supply.

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

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

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

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

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

Watershed Coordinator Grant - To account for 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.

Lorain County, Ohio
NonMajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

Nonmajor Special Revenue Funds					
	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,033,876	\$ 27,673	\$ 235,857	\$ 203,816	\$ 1,781,682
Cash with Fiscal Agent	-	-	395,857	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables	2,081,885	3,750	240,129	-	19,740
Notes Receivable	-	-	109,354	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,682	-	-	-	-
Total Assets	<u>\$ 3,117,448</u>	<u>\$ 31,423</u>	<u>\$ 981,197</u>	<u>\$ 203,816</u>	<u>\$ 1,801,422</u>
Liabilities					
Payables	\$ 130,168	\$ -	\$ 44,704	\$ -	\$ 3,050
Due to Other Funds	4,350	-	90,000	-	-
Advance from Other Funds	-	-	342	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>134,518</u>	<u>-</u>	<u>135,046</u>	<u>-</u>	<u>3,050</u>
Deferred Inflows of Resources					
Unavailable Revenue	1,357,469	3,750	186,485	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>1,357,469</u>	<u>3,750</u>	<u>186,485</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	1,682	-	-	-	-
Restricted	1,623,779	27,673	659,666	-	1,798,372
Committed	-	-	-	203,816	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>1,625,461</u>	<u>27,673</u>	<u>659,666</u>	<u>203,816</u>	<u>1,798,372</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,117,448</u>	<u>\$ 31,423</u>	<u>\$ 981,197</u>	<u>\$ 203,816</u>	<u>\$ 1,801,422</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 115,671	\$ 239,233	\$ 112,732	\$ 3,646,840	\$ -	\$ 6,119,893
-	-	-	-	-	-
-	86,734	-	-	-	-
1,642,510	56,385	39,269	395,316	-	-
-	-	-	3,770	-	-
-	-	-	6,000	-	-
-	-	-	82,956	-	-
-	-	-	-	-	-
<u>\$ 1,758,181</u>	<u>\$ 382,352</u>	<u>\$ 152,001</u>	<u>\$ 4,134,882</u>	<u>\$ -</u>	<u>\$ 6,119,893</u>
\$ 886,486	\$ 23,877	\$ -	\$ 152,216	\$ -	\$ 286,393
-	-	6,000	-	-	-
300,000	-	82,956	-	-	-
-	-	-	-	-	-
<u>1,186,486</u>	<u>23,877</u>	<u>88,956</u>	<u>152,216</u>	<u>-</u>	<u>286,393</u>
-	-	39,269	-	-	-
-	-	-	-	-	-
-	-	<u>39,269</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
571,695	358,475	23,776	3,982,666	-	5,833,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>571,695</u>	<u>358,475</u>	<u>23,776</u>	<u>3,982,666</u>	<u>-</u>	<u>5,833,500</u>
<u>\$ 1,758,181</u>	<u>\$ 382,352</u>	<u>\$ 152,001</u>	<u>\$ 4,134,882</u>	<u>\$ -</u>	<u>\$ 6,119,893</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2016

Nonmajor Special Revenue Funds					
	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 974,649	\$ 174,973	\$ 1,427,093	\$ 100,010	\$ 36,125
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	4,535	604,917	363,247	-	50,517
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	96,123	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	770,214	-	-
Total Assets	<u>\$ 979,184</u>	<u>\$ 779,890</u>	<u>\$ 2,656,677</u>	<u>\$ 100,010</u>	<u>\$ 86,642</u>
Liabilities					
Payables	\$ 51,164	\$ 64,564	\$ 749,493	\$ 11,167	\$ 20,509
Due to Other Funds	-	-	-	4,795	-
Advance from Other Funds	-	-	-	-	149,000
Note Payables	-	-	-	-	-
Total Liabilities	<u>51,164</u>	<u>64,564</u>	<u>749,493</u>	<u>15,962</u>	<u>169,509</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	302,459	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>302,459</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	770,214	-	-
Restricted	928,020	412,867	1,136,970	84,048	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(82,867)
	<u>928,020</u>	<u>412,867</u>	<u>1,907,184</u>	<u>84,048</u>	<u>(82,867)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 979,184</u>	<u>\$ 779,890</u>	<u>\$ 2,656,677</u>	<u>\$ 100,010</u>	<u>\$ 86,642</u>

Nonmajor Special Revenue Funds

Community Housing Improvement Program	Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services
\$ 133,433	\$ 793,271	\$ 523,614	\$ 202,978	\$ 163,785	\$ 802,916
-	-	-	-	-	-
-	-	-	-	-	-
1,109,236	213,646	688,051	-	1,430	17,597
-	-	-	-	-	-
-	-	-	-	-	4,350
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,242,669</u>	<u>\$ 1,006,917</u>	<u>\$ 1,211,665</u>	<u>\$ 202,978</u>	<u>\$ 165,215</u>	<u>\$ 824,863</u>
\$ -	\$ 54,723	\$ 68,399	\$ 20,836	\$ -	\$ 8,991
-	-	-	-	-	-
95,000	40,000	-	-	-	-
-	-	-	-	-	-
<u>95,000</u>	<u>94,723</u>	<u>68,399</u>	<u>20,836</u>	<u>-</u>	<u>8,991</u>
1,108,007	180,137	688,051	-	-	-
-	-	-	-	-	-
<u>1,108,007</u>	<u>180,137</u>	<u>688,051</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
39,662	732,057	455,215	182,142	165,215	815,872
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>39,662</u>	<u>732,057</u>	<u>455,215</u>	<u>182,142</u>	<u>165,215</u>	<u>815,872</u>
<u>\$ 1,242,669</u>	<u>\$ 1,006,917</u>	<u>\$ 1,211,665</u>	<u>\$ 202,978</u>	<u>\$ 165,215</u>	<u>\$ 824,863</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2016

Nonmajor Special Revenue Funds

	TB Clinic	Court Mediation	County Erosion Control	Supportive Living	Golden Acres
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,161,144	\$ 91,223	\$ 9,498	\$ 5,582,840	\$ 24,858
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	380,210	12,250	-	183,310	-
Notes Receivable	-	-	140,697	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 1,541,354</u>	<u>\$ 103,473</u>	<u>\$ 150,195</u>	<u>\$ 5,766,150</u>	<u>\$ 24,858</u>
Liabilities					
Payables	\$ -	\$ 9,148	\$ -	\$ 100,352	\$ 8,710
Due to Other Funds	-	-	-	-	3,131
Advance from Other Funds	-	-	200,214	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>9,148</u>	<u>200,214</u>	<u>100,352</u>	<u>11,841</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	367,756	-	-	-	-
Total Deferred Inflows of Resources	<u>367,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,173,598	94,325	-	5,665,798	-
Committed	-	-	-	-	13,017
Assigned	-	-	-	-	-
Unassigned	-	-	(50,019)	-	-
	<u>1,173,598</u>	<u>94,325</u>	<u>(50,019)</u>	<u>5,665,798</u>	<u>13,017</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,541,354</u>	<u>\$ 103,473</u>	<u>\$ 150,195</u>	<u>\$ 5,766,150</u>	<u>\$ 24,858</u>

Nonmajor Special Revenue Funds

Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance
\$ 723,651	\$ 242,322	\$ 4,111,336	\$ 4,436,147	\$ 13,615	\$ 191,105
-	-	-	-	-	-
-	-	-	-	28,734	-
335,854	170,345	3,007,553	3,227,625	11,176	8,129
-	4,795	-	-	-	-
-	-	4,555,000	-	-	-
-	-	-	-	1,662	-
<u>\$ 1,059,505</u>	<u>\$ 417,462</u>	<u>\$ 11,673,889</u>	<u>\$ 7,663,772</u>	<u>\$ 55,187</u>	<u>\$ 199,234</u>
\$ 31,546	\$ 11,583	\$ 150,138	\$ 162,715	\$ -	\$ 1,316
1,555	-	-	439,589	-	-
-	-	-	-	-	18,293
-	-	-	-	-	-
<u>33,101</u>	<u>11,583</u>	<u>150,138</u>	<u>602,304</u>	<u>-</u>	<u>19,609</u>
-	-	-	3,067,319	11,176	8,129
327,236	163,618	2,828,917	-	-	-
<u>327,236</u>	<u>163,618</u>	<u>2,828,917</u>	<u>3,067,319</u>	<u>11,176</u>	<u>8,129</u>
-	-	-	-	1,662	-
699,168	242,261	8,694,834	3,994,149	42,349	171,496
-	-	-	-	-	-
-	-	-	-	-	-
<u>699,168</u>	<u>242,261</u>	<u>8,694,834</u>	<u>3,994,149</u>	<u>44,011</u>	<u>171,496</u>
<u>\$ 1,059,505</u>	<u>\$ 417,462</u>	<u>\$ 11,673,889</u>	<u>\$ 7,663,772</u>	<u>\$ 55,187</u>	<u>\$ 199,234</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2016

Nonmajor Special Revenue Funds

	Public Safety	P.A.L.R.	Violent Offender	Marriage Licenses	Court Security
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 7,961	\$ 40,460	\$ 13,115	\$ 45,753	\$ 66,869
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	65,695	-	-	1,552	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 73,656</u>	<u>\$ 40,460</u>	<u>\$ 13,115</u>	<u>\$ 47,305</u>	<u>\$ 66,869</u>
Liabilities					
Payables	\$ -	\$ -	\$ -	\$ 28,867	\$ 1,664
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,867</u>	<u>1,664</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	73,656	40,460	13,115	18,438	65,205
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>73,656</u>	<u>40,460</u>	<u>13,115</u>	<u>18,438</u>	<u>65,205</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 73,656</u>	<u>\$ 40,460</u>	<u>\$ 13,115</u>	<u>\$ 47,305</u>	<u>\$ 66,869</u>

Nonmajor Special Revenue Funds

Criminal History On-Line	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sheriff's Concealed Handgun
\$ 8,506	\$ 9,526	\$ 6,556	\$ 15,600	\$ 651,310	\$ 397,225
-	-	-	-	-	-
-	257,829	-	-	5,140,574	1,234
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,506</u>	<u>\$ 267,355</u>	<u>\$ 6,556</u>	<u>\$ 15,600</u>	<u>\$ 5,791,884</u>	<u>\$ 398,459</u>
\$ -	\$ 10,442	\$ -	\$ 1,096	\$ 237,541	\$ 8,211
-	-	-	-	21,099	-
-	21,310	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>31,752</u>	<u>-</u>	<u>1,096</u>	<u>258,640</u>	<u>8,211</u>
-	237,615	-	-	5,118,632	-
-	-	-	-	-	-
<u>-</u>	<u>237,615</u>	<u>-</u>	<u>-</u>	<u>5,118,632</u>	<u>-</u>
-	-	-	-	-	-
8,506	-	6,556	14,504	414,612	390,248
-	-	-	-	-	-
-	-	-	-	-	-
-	(2,012)	-	-	-	-
<u>8,506</u>	<u>(2,012)</u>	<u>6,556</u>	<u>14,504</u>	<u>414,612</u>	<u>390,248</u>
<u>\$ 8,506</u>	<u>\$ 267,355</u>	<u>\$ 6,556</u>	<u>\$ 15,600</u>	<u>\$ 5,791,884</u>	<u>\$ 398,459</u>

(continued)

Lorain County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds (continued)
 December 31, 2016

Nonmajor Special Revenue Funds					
	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Ditch Rotary
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 13,645	\$ 18,860	\$ 2,476	\$ 1,998,559	\$ -
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	-	168,450	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 13,645</u>	<u>\$ 18,860</u>	<u>\$ 2,476</u>	<u>\$ 2,167,009</u>	<u>\$ -</u>
Liabilities					
Payables	\$ -	\$ -	\$ -	\$ 31,961	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,961</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	13,645	18,860	2,476	2,135,048	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>13,645</u>	<u>18,860</u>	<u>2,476</u>	<u>2,135,048</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,645</u>	<u>\$ 18,860</u>	<u>\$ 2,476</u>	<u>\$ 2,167,009</u>	<u>\$ -</u>

Nonmajor Special Revenue Funds

Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant	Northern Border Initiative Grant	SERC Grant	Foreclosure Special Project
\$ 1,067,295	\$ 6,200	\$ 133,883	\$ 27,997	\$ 58,435	\$ 334,886
-	-	-	-	-	-
-	-	-	-	-	-
25,552	-	1,416,038	97,039	-	24,300
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,092,847</u>	<u>\$ 6,200</u>	<u>\$ 1,549,921</u>	<u>\$ 125,036</u>	<u>\$ 58,435</u>	<u>\$ 359,186</u>
\$ -	\$ -	\$ 12,583	\$ -	\$ -	\$ 14,037
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>12,583</u>	<u>-</u>	<u>-</u>	<u>14,037</u>
-	-	1,355,285	97,039	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,355,285</u>	<u>97,039</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,092,847	6,200	182,053	27,997	58,435	345,149
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,092,847</u>	<u>6,200</u>	<u>182,053</u>	<u>27,997</u>	<u>58,435</u>	<u>345,149</u>
<u>\$ 1,092,847</u>	<u>\$ 6,200</u>	<u>\$ 1,549,921</u>	<u>\$ 125,036</u>	<u>\$ 58,435</u>	<u>\$ 359,186</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2016

Nonmajor Special Revenue Funds					
	Comprehensive Case Management and Employment Program	Neighborhood Stabilization	Law Library Resources	Home Septic Treatment Systems	Probate Court Dispute Resolution
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,466	\$ 8,991	\$ 806,003	\$ 23,094	\$ 156,224
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables	-	-	26,361	-	1,114
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 9,466</u>	<u>\$ 8,991</u>	<u>\$ 832,364</u>	<u>\$ 23,094</u>	<u>\$ 157,338</u>
Liabilities					
Payables	\$ -	\$ 2,001	\$ 27,399	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Note Payables	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,001</u>	<u>27,399</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	9,466	6,990	804,965	-	157,338
Committed	-	-	-	23,094	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>9,466</u>	<u>6,990</u>	<u>804,965</u>	<u>23,094</u>	<u>157,338</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,466</u>	<u>\$ 8,991</u>	<u>\$ 832,364</u>	<u>\$ 23,094</u>	<u>\$ 157,338</u>

Nonmajor Special Revenue Funds

County Tax Increment Financing	Veteran's Court	Case Management Special Project	COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services
\$ 172,686	\$ 124,707	\$ 259,535	\$ 400	\$ 10	\$ 936,616
-	-	-	-	-	-
-	11,496	3,435	-	-	467,955
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 172,686</u>	<u>\$ 136,203</u>	<u>\$ 262,970</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 1,404,571</u>
\$ 78,060	\$ 3,385	\$ -	\$ -	\$ -	\$ 197,756
-	-	-	-	-	-
-	9,091	-	-	-	-
-	-	-	-	-	-
<u>78,060</u>	<u>12,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,756</u>
-	11,496	-	-	-	-
-	-	-	-	-	452,627
-	<u>11,496</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,627</u>
-	-	-	-	-	-
94,626	112,231	262,970	400	10	754,188
-	-	-	-	-	-
-	-	-	-	-	-
<u>94,626</u>	<u>112,231</u>	<u>262,970</u>	<u>400</u>	<u>10</u>	<u>754,188</u>
<u>\$ 172,686</u>	<u>\$ 136,203</u>	<u>\$ 262,970</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 1,404,571</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2016

	Nonmajor Special Revenue Funds				
	Mental Health Court	LCCCW Assessment Grant	Sheriff Continuing Professional Training	Law Enforcement Trust	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 36,869	\$ 30,027	\$ -	\$ -	\$ 42,927,604
Cash with Fiscal Agent	-	-	-	-	395,857
Cash in Segregated Accounts	-	-	-	922,085	1,037,558
Receivables	-	341,767	-	-	22,919,003
Notes Receivable	-	-	-	-	253,821
Due from Other Funds	-	-	-	-	111,268
Advances to Other Funds	-	-	-	-	4,637,956
Materials and Supplies Inventory	-	-	-	-	773,558
Total Assets	<u>\$ 36,869</u>	<u>\$ 371,794</u>	<u>\$ -</u>	<u>\$ 922,085</u>	<u>\$ 73,056,625</u>
Liabilities					
Payables	\$ 2,111	\$ 25,880	\$ -	\$ -	\$ 3,735,242
Due to Other Funds	-	-	-	-	570,519
Advance from Other Funds	-	30,000	-	-	946,206
Note Payables	-	-	-	-	-
Total Liabilities	<u>2,111</u>	<u>55,880</u>	<u>-</u>	<u>-</u>	<u>5,251,967</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	302,667	-	-	14,074,985
Deferred Property Taxes	-	-	-	-	4,140,154
Total Deferred Inflows of Resources	<u>-</u>	<u>302,667</u>	<u>-</u>	<u>-</u>	<u>18,215,139</u>
Fund Balances					
Nonspendable	-	-	-	-	773,558
Restricted	34,758	13,247	-	922,085	48,710,932
Committed	-	-	-	-	239,927
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(134,898)
	<u>34,758</u>	<u>13,247</u>	<u>-</u>	<u>922,085</u>	<u>49,589,519</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 36,869</u>	<u>\$ 371,794</u>	<u>\$ -</u>	<u>\$ 922,085</u>	<u>\$ 73,056,625</u>

<u>Capital Project</u>		
<u>Debt Service Fund</u>	<u>Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 1,456,939	\$ -	\$ 44,384,543
-	-	395,857
-	-	1,037,558
2,431,821	-	25,350,824
-	-	253,821
-	-	111,268
-	-	4,637,956
-	-	773,558
<u>\$ 3,888,760</u>	<u>\$ -</u>	<u>\$ 76,945,385</u>
\$ -	\$ -	\$ 3,735,242
200,000	-	770,519
-	-	946,206
155,000	-	155,000
<u>355,000</u>	<u>-</u>	<u>5,606,967</u>
1,225,450	-	15,300,435
1,166,216	-	5,306,370
<u>2,391,666</u>	<u>-</u>	<u>20,606,805</u>
-	-	773,558
1,142,094	-	49,853,026
-	-	239,927
-	-	-
-	-	(134,898)
<u>1,142,094</u>	<u>-</u>	<u>50,731,613</u>
\$ 3,888,760	\$ -	\$ 76,945,385

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Addiction Services Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	517,461
Fines and Forfeitures	30,491	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	2,533,550	24,138	539,769	-	-
Interest Income	-	-	3,917	-	-
Miscellaneous Revenue	57,713	-	-	-	-
Total Revenues	<u>2,621,754</u>	<u>24,138</u>	<u>543,686</u>	<u>-</u>	<u>517,461</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	326,415
Judicial	-	-	-	-	-
Public Safety	-	25,805	-	-	-
Public Works	-	-	-	-	-
Health	2,120,977	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	524,408	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,120,977</u>	<u>25,805</u>	<u>524,408</u>	<u>-</u>	<u>326,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>500,777</u>	<u>(1,667)</u>	<u>19,278</u>	<u>-</u>	<u>191,046</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	1,667	-	-	-
Operating Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,667</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	500,777	-	19,278	-	191,046
Fund Balances at Beginning of Year	1,125,002	27,673	640,388	203,816	1,607,326
Increase (Decrease) in Reserve for Inventory	<u>(318)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 1,625,461</u>	<u>\$ 27,673</u>	<u>\$ 659,666</u>	<u>\$ 203,816</u>	<u>\$ 1,798,372</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,878,053	-	-	-	-	-
22,440	1,175	-	-	-	3,837,682
-	495,194	-	2,761,549	-	11,222
-	45,314	-	-	-	-
-	-	-	-	-	-
-	-	121,521	-	44,120	-
-	-	-	213	-	-
2,199	40,968	-	32,142	-	1,972
<u>9,902,692</u>	<u>582,651</u>	<u>121,521</u>	<u>2,793,904</u>	<u>44,120</u>	<u>3,850,876</u>
-	-	-	-	-	3,431,937
-	-	-	-	-	-
13,372,572	-	-	-	44,120	-
-	554,959	324,863	2,223,527	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,372,572</u>	<u>554,959</u>	<u>324,863</u>	<u>2,223,527</u>	<u>44,120</u>	<u>3,431,937</u>
<u>(3,469,880)</u>	<u>27,692</u>	<u>(203,342)</u>	<u>570,377</u>	<u>-</u>	<u>418,939</u>
3,222,000	-	6,000	-	-	-
-	-	-	(6,000)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,222,000</u>	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>
(247,880)	27,692	(197,342)	564,377	-	418,939
819,575	330,783	221,118	3,418,289	-	5,414,561
-	-	-	-	-	-
<u>\$ 571,695</u>	<u>\$ 358,475</u>	<u>\$ 23,776</u>	<u>\$ 3,982,666</u>	<u>\$ -</u>	<u>\$ 5,833,500</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

Nonmajor Special Revenue Funds

	DRETAC	Intensive Supervision	Motor Vehicle Gasoline Tax	Drug Court	Bascule Bridge
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	936,786	-	629,869	82,616	-
Licenses, Permits, and Fees	-	-	56,572	-	-
Fines and Forfeitures	-	-	305,114	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	-	1,372,991	7,433,680	202,800	430,164
Interest Income	-	-	6,325	-	-
Miscellaneous Revenue	41,183	874	3,192,621	3,598	-
Total Revenues	<u>977,969</u>	<u>1,373,865</u>	<u>11,624,181</u>	<u>289,014</u>	<u>430,164</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	806,775	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	1,428,218	-	236,142	-
Public Works	-	-	10,679,558	-	429,513
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	84,010	-	-
Interest Paid	-	-	12,128	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>806,775</u>	<u>1,428,218</u>	<u>10,775,696</u>	<u>236,142</u>	<u>429,513</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>171,194</u>	<u>(54,353)</u>	<u>848,485</u>	<u>52,872</u>	<u>651</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(433,960)	-	-
Issuance of Debt	-	-	6,060	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(427,900)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	171,194	(54,353)	420,585	52,872	651
Fund Balances at Beginning of Year	756,826	467,220	1,817,238	31,176	(83,518)
Increase (Decrease) in Reserve for Inventory	-	-	(330,639)	-	-
Fund Balances at End of Year	<u>\$ 928,020</u>	<u>\$ 412,867</u>	<u>\$ 1,907,184</u>	<u>\$ 84,048</u>	<u>\$ (82,867)</u>

Nonmajor Special Revenue Funds

Community Housing Improvement Program	Youth Services	Reclaim Ohio	Medically Handicapped Child	Indigent Guardianship	County Probation Services
\$ -	\$ -	\$ -	\$ 569,378	\$ -	\$ -
-	-	-	-	-	-
-	202,286	-	-	-	118,453
-	-	-	-	38,020	246,998
-	-	-	-	-	-
-	-	-	-	-	-
875,605	179,249	1,545,259	-	-	1,931
-	-	-	-	-	-
9,053	45,922	-	-	-	12
<u>884,658</u>	<u>427,457</u>	<u>1,545,259</u>	<u>569,378</u>	<u>38,020</u>	<u>367,394</u>
-	-	-	-	-	-
-	-	-	-	24,965	-
-	-	-	-	-	214,749
-	-	-	-	-	-
-	-	-	-	-	-
-	284,398	2,206,630	442,473	-	-
908,437	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>908,437</u>	<u>284,398</u>	<u>2,206,630</u>	<u>442,473</u>	<u>24,965</u>	<u>214,749</u>
<u>(23,779)</u>	<u>143,059</u>	<u>(661,371)</u>	<u>126,905</u>	<u>13,055</u>	<u>152,645</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(23,779)</u>	<u>143,059</u>	<u>(661,371)</u>	<u>126,905</u>	<u>13,055</u>	<u>152,645</u>
63,441	588,998	1,116,586	55,237	152,160	663,227
-	-	-	-	-	-
<u>\$ 39,662</u>	<u>\$ 732,057</u>	<u>\$ 455,215</u>	<u>\$ 182,142</u>	<u>\$ 165,215</u>	<u>\$ 815,872</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

Nonmajor Special Revenue Funds

	TB Clinic	Court Mediation	County Erosion Control	Supportive Living	Golden Acres
Revenues					
Property Taxes	\$ 361,831	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	3,049
Licenses, Permits, and Fees	-	161,411	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	49,546	-	-	3,817,131	-
Interest Income	-	-	609	-	-
Miscellaneous Revenue	10,933	-	-	1,063	11,008
Total Revenues	422,310	161,411	609	3,818,194	14,057
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	187,080	-	-	-
Public Works	-	-	1,937	-	-
Health	346,883	-	-	2,643,791	243,471
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	67,061	-	-
Interest Paid	-	-	11,792	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	346,883	187,080	80,790	2,643,791	243,471
Excess (Deficiency) of Revenues Over (Under) Expenditures	75,427	(25,669)	(80,181)	1,174,403	(229,414)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	155,000
Operating Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	155,000
Net Change in Fund Balances	75,427	(25,669)	(80,181)	1,174,403	(74,414)
Fund Balances at Beginning of Year	1,098,171	119,994	30,162	4,491,395	87,431
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 1,173,598	\$ 94,325	\$ (50,019)	\$ 5,665,798	\$ 13,017

Nonmajor Special Revenue Funds

Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency	Drug Enforcement	Ditch Maintenance
\$ 326,265	\$ 163,132	\$ 2,783,338	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	42,495	240,938	1,267,697	-	-
-	-	-	-	1,927	-
371,224	17,585	381,120	3,731,763	21,728	10,140
-	-	-	-	-	-
139	70	217,019	3,603	2,200	1,231
<u>697,628</u>	<u>223,282</u>	<u>3,622,415</u>	<u>5,003,063</u>	<u>25,855</u>	<u>11,371</u>
-	-	-	-	-	-
-	-	-	-	-	-
741,156	214,559	3,208,702	-	35,598	70,002
-	-	-	-	-	-
-	-	-	5,588,610	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>741,156</u>	<u>214,559</u>	<u>3,208,702</u>	<u>5,588,610</u>	<u>35,598</u>	<u>70,002</u>
<u>(43,528)</u>	<u>8,723</u>	<u>413,713</u>	<u>(585,547)</u>	<u>(9,743)</u>	<u>(58,631)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(43,528)</u>	<u>8,723</u>	<u>413,713</u>	<u>(585,547)</u>	<u>(9,743)</u>	<u>(58,631)</u>
742,696	233,538	8,281,121	4,579,696	53,624	230,127
-	-	-	-	130	-
<u>\$ 699,168</u>	<u>\$ 242,261</u>	<u>\$ 8,694,834</u>	<u>\$ 3,994,149</u>	<u>\$ 44,011</u>	<u>\$ 171,496</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

Nonmajor Special Revenue Funds

	Public Safety	P.A.I.R.	Violent Offender	Marriage Licenses	Court Security
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	54,267	8,388
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	65,695	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	13,286	-
Total Revenues	<u>65,695</u>	<u>-</u>	<u>-</u>	<u>67,553</u>	<u>8,388</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	5,403	21,377	-	-	21,390
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	62,001	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>5,403</u>	<u>21,377</u>	<u>-</u>	<u>62,001</u>	<u>21,390</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>60,292</u>	<u>(21,377)</u>	<u>-</u>	<u>5,552</u>	<u>(13,002)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	60,292	(21,377)	-	5,552	(13,002)
Fund Balances at Beginning of Year	13,364	61,837	13,115	12,886	78,207
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	<u>\$ 73,656</u>	<u>\$ 40,460</u>	<u>\$ 13,115</u>	<u>\$ 18,438</u>	<u>\$ 65,205</u>

Nonmajor Special Revenue Funds

Criminal History On-Line	Prosecutor's Victim Witness	Enforcement and Education	Juvenile School Liaison	Workforce Investment Act	Sherriff's Concealed Handgun
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	63,635
-	-	-	-	-	174,497
-	-	2,044	-	-	-
-	-	-	-	-	-
-	174,829	-	-	1,653,756	-
-	-	-	-	-	-
-	-	-	-	758,721	-
<u>-</u>	<u>174,829</u>	<u>2,044</u>	<u>-</u>	<u>2,412,477</u>	<u>238,132</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	230,602	874	1,096	-	128,414
-	-	-	-	-	-
-	-	-	-	2,471,317	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>230,602</u>	<u>874</u>	<u>1,096</u>	<u>2,471,317</u>	<u>128,414</u>
-	(55,773)	1,170	(1,096)	(58,840)	109,718
-	50,583	-	-	-	-
-	-	-	-	(34,080)	-
-	-	-	-	-	-
<u>-</u>	<u>50,583</u>	<u>-</u>	<u>-</u>	<u>(34,080)</u>	<u>-</u>
-	(5,190)	1,170	(1,096)	(92,920)	109,718
8,506	3,178	5,386	15,600	507,532	280,530
-	-	-	-	-	-
<u>\$ 8,506</u>	<u>\$ (2,012)</u>	<u>\$ 6,556</u>	<u>\$ 14,504</u>	<u>\$ 414,612</u>	<u>\$ 390,248</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

Nonmajor Special Revenue Funds

	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutor's Adult Diversion Program	Domestic Relations Title IV-E	Ditch Rotary
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	750	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	1,421	-	-	1,462,909	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	<u>1,421</u>	<u>-</u>	<u>750</u>	<u>1,462,909</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	18,040	-	-
Judicial	-	-	-	152,582	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	41,583
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>18,040</u>	<u>152,582</u>	<u>41,583</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,421</u>	<u>-</u>	<u>(17,290)</u>	<u>1,310,327</u>	<u>(41,583)</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,421	-	(17,290)	1,310,327	(41,583)
Fund Balances at Beginning of Year	12,224	18,860	19,766	824,721	41,583
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 13,645</u>	<u>\$ 18,860</u>	<u>\$ 2,476</u>	<u>\$ 2,135,048</u>	<u>\$ -</u>

Nonmajor Special Revenue Funds

Common Plea's Special Projects	Common Plea's Special Projects - IJIS	Watershed Coordinator Grant	Northern Border Initiative Grant	SERC Grant	Foreclosure Special Project
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
322,897	-	-	-	-	290,642
-	-	-	-	-	-
-	-	374,617	63,576	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>322,897</u>	<u>-</u>	<u>374,617</u>	<u>63,576</u>	<u>-</u>	<u>290,642</u>
-	-	-	-	-	-
-	-	-	-	-	307,383
-	-	-	67,333	77,830	-
-	-	-	-	-	-
-	-	345,252	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>345,252</u>	<u>67,333</u>	<u>77,830</u>	<u>307,383</u>
<u>322,897</u>	<u>-</u>	<u>29,365</u>	<u>(3,757)</u>	<u>(77,830)</u>	<u>(16,741)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
322,897	-	29,365	(3,757)	(77,830)	(16,741)
769,950	6,200	152,688	31,754	136,265	361,890
-	-	-	-	-	-
<u>\$ 1,092,847</u>	<u>\$ 6,200</u>	<u>\$ 182,053</u>	<u>\$ 27,997</u>	<u>\$ 58,435</u>	<u>\$ 345,149</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2016

Nonmajor Special Revenue Funds

	Comprehensive Case Management and Employment Program	Neighborhood Stabilization	Law Library Resources	Home Septic Treatment Systems	Probate Court Dispute Resolution
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits, and Fees	-	-	5,400	-	43,152
Fines and Forfeitures	-	-	452,488	-	-
Special Assessments	-	-	-	-	-
Intergovernmental Revenue	10,000	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	2,776	31,560	-	-
Total Revenues	10,000	2,776	489,448	-	43,152
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	394,832	-	3,057
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	534	-	-	-	-
Economic Development and Assistance	-	100,818	-	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	534	100,818	394,832	-	3,057
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,466	(98,042)	94,616	-	40,095
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	2,663
Operating Transfers Out	-	-	-	-	(32,658)
Issuance of Debt	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(29,995)
Net Change in Fund Balances	9,466	(98,042)	94,616	-	10,100
Fund Balances at Beginning of Year	-	105,032	710,349	23,094	147,238
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balances at End of Year	\$ 9,466	\$ 6,990	\$ 804,965	\$ 23,094	\$ 157,338

Nonmajor Special Revenue Funds

County Tax Increment Financing	Veteran's Court	Case Management Special Project	COPS Child Sexual Predator Program	COPS Hiring Program	Criminal Justice Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 445,333
-	-	-	-	-	-
-	-	45,078	-	-	-
-	-	-	-	-	-
-	125,320	-	-	-	60,978
-	-	-	-	-	-
216,152	-	-	-	-	224
<u>216,152</u>	<u>125,320</u>	<u>45,078</u>	<u>-</u>	<u>-</u>	<u>506,535</u>
-	-	-	-	-	-
-	56,299	-	-	-	-
-	-	-	-	-	438,542
-	-	-	-	-	-
-	-	-	-	-	-
131,809	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>131,809</u>	<u>56,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>438,542</u>
-	-	-	-	-	-
84,343	69,021	45,078	-	-	67,993
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>84,343</u>	<u>69,021</u>	<u>45,078</u>	<u>-</u>	<u>-</u>	<u>67,993</u>
10,283	43,210	217,892	400	10	686,195
-	-	-	-	-	-
<u>\$ 94,626</u>	<u>\$ 112,231</u>	<u>\$ 262,970</u>	<u>\$ 400</u>	<u>\$ 10</u>	<u>\$ 754,188</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2016

Nonmajor Special Revenue Funds

	Mental Health Court	LCCW Assessment Grant	Sheriff Continuing Professional Training	Law Enforcement Trust	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,649,277
Sales Tax	-	-	-	-	9,878,053
Charges for Services	-	-	-	-	7,165,688
Licenses, Permits, and Fees	-	-	-	-	5,516,931
Fines and Forfeitures	-	-	-	640,435	1,477,813
Special Assessments	-	-	-	-	10,140
Intergovernmental Revenue	84,046	219,374	7,120	-	27,998,515
Interest Income	-	-	-	-	11,064
Miscellaneous Revenue	-	-	-	-	4,698,242
Total Revenues	<u>84,046</u>	<u>219,374</u>	<u>7,120</u>	<u>640,435</u>	<u>61,405,723</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	4,583,167
Judicial	-	-	-	-	939,118
Public Safety	53,437	-	5,110	646,829	21,406,938
Public Works	-	-	-	-	11,222,593
Health	-	-	-	-	8,458,471
Human Services	-	-	-	-	11,055,963
Economic Development and Assistance	-	208,807	-	-	2,219,531
Debt Service:					
Principal Paid	-	-	-	-	151,071
Interest Paid	-	-	-	-	23,920
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>53,437</u>	<u>208,807</u>	<u>5,110</u>	<u>646,829</u>	<u>60,060,772</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>30,609</u>	<u>10,567</u>	<u>2,010</u>	<u>(6,394)</u>	<u>1,344,951</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	57,852	3,495,765
Operating Transfers Out	-	-	-	-	(506,698)
Issuance of Debt	-	-	-	-	6,060
Premium on Debt Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,852</u>	<u>2,995,127</u>
Net Change in Fund Balances	30,609	10,567	2,010	51,458	4,340,078
Fund Balances at Beginning of Year	4,149	2,680	(2,010)	870,627	45,580,268
Increase (Decrease) in Reserve for Inventory	-	-	-	-	(330,827)
Fund Balances at End of Year	<u>\$ 34,758</u>	<u>\$ 13,247</u>	<u>\$ -</u>	<u>\$ 922,085</u>	<u>\$ 49,589,519</u>

<u>Capital Project</u>		
<u>Debt Service Fund</u>	<u>Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 1,145,781	\$ -	\$ 5,795,058
-	-	9,878,053
-	-	7,165,688
-	-	5,516,931
-	-	1,477,813
411,575	-	421,715
582,948	-	28,581,463
-	-	11,064
578	-	4,698,820
<u>2,140,882</u>	<u>-</u>	<u>63,546,605</u>
125,935	-	4,709,102
-	-	939,118
-	9,183	21,416,121
-	-	11,222,593
-	-	8,458,471
-	-	11,055,963
-	-	2,219,531
1,760,000	-	1,911,071
761,972	-	785,892
-	-	-
<u>2,647,907</u>	<u>9,183</u>	<u>62,717,862</u>
<u>(507,025)</u>	<u>(9,183)</u>	<u>828,743</u>
343,166	-	3,838,931
-	-	(506,698)
-	-	6,060
<u>53,621</u>	<u>-</u>	<u>53,621</u>
<u>396,787</u>	<u>-</u>	<u>3,391,914</u>
(110,238)	(9,183)	4,220,657
1,252,332	9,183	46,841,783
-	-	(330,827)
<u>\$ 1,142,094</u>	<u>\$ -</u>	<u>\$ 50,731,613</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Alcohol and Drug Addiction Services Board
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 2,543,619	\$ 2,222,669	\$ 2,222,669	\$ -	\$ 2,222,669	\$ -
Fines and Forfeitures	-	30,491	30,491	-	30,491	-
Miscellaneous Revenue	-	57,713	57,713	-	57,713	-
Total Revenues	2,543,619	2,310,873	2,310,873	-	2,310,873	-
Expenditures						
Current:						
Health:						
Salaries and Wages	227,500	232,744	227,445	-	227,445	5,299
Fringe Benefits	115,790	115,790	110,352	-	110,352	5,438
Material and Supplies	5,000	27,833	23,965	-	23,965	3,868
Equipment	3,098	3,880	3,484	-	3,484	396
Contractual Services	2,131,924	2,076,723	1,673,150	142,725	1,815,875	260,848
Other	60,307	106,664	96,617	-	96,617	10,047
Total Expenditures	2,543,619	2,563,634	2,135,013	142,725	2,277,738	285,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(252,761)	175,860	<u>\$ (142,725)</u>	<u>\$ 33,135</u>	<u>\$ 285,896</u>
Fund Balance at Beginning of Year	858,016	858,016	858,016			
Fund Balance at End of Year	\$ 858,016	\$ 605,255	\$ 1,033,876			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 14,000	\$ 24,138	\$ 24,138	\$ -	\$ 24,138	\$ -
Total Revenues	14,000	24,138	24,138	-	24,138	-
Expenditures						
Current:						
Public Safety:						
Contractual Services	10,000	25,805	25,805	-	25,805	-
Total Expenditures	10,000	25,805	25,805	-	25,805	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,000	(1,667)	(1,667)	-	(1,667)	-
Other Financing Sources						
Operating Transfers In	-	1,667	1,667	-	1,667	-
Excess of Revenues and Other Financing Sources Over Expenditures	4,000	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	27,673	27,673	27,673			
Fund Balance at End of Year	<u>\$ 31,673</u>	<u>\$ 27,673</u>	<u>\$ 27,673</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Development Block Grant
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 374,000	\$ 532,493	\$ 532,493	\$ -	\$ 532,493	\$ -
Miscellaneous Revenue	-	100,000	100,000	-	100,000	-
Total Revenues	374,000	632,493	632,493	-	632,493	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	1,000	591	591	-	591	-
Contractual Services	271,327	423,929	421,929	2,000	423,929	-
Fees	800	1,155	1,155	-	1,155	-
Other	19,000	62,485	62,485	-	62,485	-
Total Expenditures	292,127	488,160	486,160	2,000	488,160	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,873	144,333	146,333	(2,000)	144,333	-
Other Financing Sources (Uses)						
Advances In	-	90,000	90,000	-	90,000	-
Advances Out	-	(25,000)	(25,000)	-	(25,000)	-
Total Other Financing Sources (Uses)	-	65,000	65,000	-	65,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	81,873	209,333	211,333	<u>\$ (2,000)</u>	<u>\$ 209,333</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	24,524	24,524	24,524			
Fund Balance at End of Year	<u>\$ 106,397</u>	<u>\$ 233,857</u>	<u>\$ 235,857</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, 2016

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 413,500	\$ 519,581	\$ 522,216	\$ -	\$ 522,216	\$ 2,635
Miscellaneous Revenue	3,500	-	-	-	-	-
Total Revenues	417,000	519,581	522,216	-	522,216	2,635
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	22,000	79,000	70,679	-	70,679	8,321
Fringe Benefits	3,950	22,085	12,897	-	12,897	9,188
Material and Supplies	77,500	82,145	27,377	-	27,377	54,768
Equipment	121,500	118,500	24,985	-	24,985	93,515
Contractual Services	310,388	266,700	167,954	5,780	173,734	92,966
Other	74,000	101,350	27,696	-	27,696	73,654
Total Expenditures	609,338	669,780	331,588	5,780	337,368	332,412
Excess (Deficiency) of Revenues Over (Under) Expenditures	(192,338)	(150,199)	190,628	<u>\$ (5,780)</u>	<u>\$ 184,848</u>	<u>\$ 335,047</u>
Fund Balance at Beginning of Year	1,591,054	1,591,054	1,591,054			
Fund Balance at End of Year	\$ 1,398,716	\$ 1,440,855	\$ 1,781,682			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Sales Tax	\$ 9,900,000	\$ 9,842,235	\$ 9,842,235	\$ -	\$ 9,842,235	\$ -
Charges for Services	17,600	22,440	22,440	-	22,440	-
Miscellaneous Revenue	-	2,199	2,199	-	2,199	-
Total Revenues	9,917,600	9,866,874	9,866,874	-	9,866,874	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	8,096,200	8,248,584	8,247,879	-	8,247,879	705
Fringe Benefits	3,557,750	3,678,038	3,677,533	-	3,677,533	505
Material and Supplies	262,931	275,101	271,885	3,149	275,034	67
Equipment	27,766	28,744	26,212	-	26,212	2,532
Contractual Services	906,243	1,119,351	1,115,548	3,494	1,119,042	309
Other	11,300	8,360	8,203	-	8,203	157
Total Expenditures	12,862,190	13,358,178	13,347,260	6,643	13,353,903	4,275
(Deficiency) of Revenues (Under) Expenditures	(2,944,590)	(3,491,304)	(3,480,386)	(6,643)	(3,487,029)	4,275
Other Financing Sources						
Operating Transfers In	3,000,000	3,222,000	3,222,000	-	3,222,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	55,410	(269,304)	(258,386)	<u>\$ (6,643)</u>	<u>\$ (265,029)</u>	<u>\$ 4,275</u>
Fund Balance at Beginning of Year	374,057	374,057	374,057			
Fund Balance at End of Year	\$ 429,467	\$ 104,753	\$ 115,671			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,000	\$ 1,175	\$ 1,175	\$ -	\$ 1,175	\$ -
Licenses, Permits and Fees	452,000	406,965	453,608	-	453,608	46,643
Fines and Forfeitures	33,000	45,212	45,314	-	45,314	102
Miscellaneous Revenue	52,500	40,918	40,968	-	40,968	50
Total Revenues	538,500	494,270	541,065	-	541,065	46,795
Expenditures						
Current:						
Health:						
Salaries and Wages	244,410	253,910	240,657	-	240,657	13,253
Fringe Benefits	125,000	125,890	116,001	-	116,001	9,889
Material and Supplies	62,250	30,700	19,239	-	19,239	11,461
Equipment	3,500	4,500	4,388	-	4,388	112
Contractual Services	106,280	107,277	68,954	14,771	83,725	23,552
Fees	2,500	83,651	81,151	-	81,151	2,500
Other	24,900	42,500	28,687	861	29,548	12,952
Total Expenditures	568,840	648,428	559,077	15,632	574,709	73,719
(Deficiency) of Revenues (Under) Expenditures	(30,340)	(154,158)	(18,012)	<u>\$ (15,632)</u>	<u>\$ (33,644)</u>	<u>\$ 120,514</u>
Fund Balance at Beginning of Year	257,245	257,245	257,245			
Fund Balance at End of Year	\$ 226,905	\$ 103,087	\$ 239,233			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 121,521	\$ 121,521	\$ -	\$ 121,521	\$ -
Total Revenues	-	121,521	121,521	-	121,521	-
Expenditures						
Current:						
Health:						
Equipment	-	217,120	215,149	-	215,149	1,971
Contractual Services	2,000	20,000	20,000	-	20,000	-
Other	77,250	91,715	91,715	-	91,715	-
Total Expenditures	79,250	328,835	326,864	-	326,864	1,971
(Deficiency) of Revenues (Under) Expenditures	(79,250)	(207,314)	(205,343)	-	(205,343)	1,971
Other Financing Sources						
Operating Transfers In	-	6,000	6,000	-	6,000	-
Advances In	-	6,000	6,000	-	6,000	-
Total Other Financing Sources	-	12,000	12,000	-	12,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(79,250)	(195,314)	(193,343)	<u>\$ -</u>	<u>\$ (193,343)</u>	<u>\$ 1,971</u>
Fund Balance at Beginning of Year	306,075	306,075	306,075			
Fund Balance at End of Year	<u>\$ 226,825</u>	<u>\$ 110,761</u>	<u>\$ 112,732</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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 2,500,050	\$ 2,366,233	\$ 2,366,233	\$ -	\$ 2,366,233	\$ -
Interest Income	-	213	213	-	213	-
Miscellaneous Revenue	61,485	39,457	39,457	-	39,457	-
Total Revenues	2,561,535	2,405,903	2,405,903	-	2,405,903	-
Expenditures						
Current:						
Health:						
Salaries and Wages	452,000	527,000	456,626	-	456,626	70,374
Fringe Benefits	155,502	295,302	199,140	-	199,140	96,162
Material and Supplies	56,451	66,250	36,265	1,409	37,674	28,576
Equipment	65,592	227,000	38,893	-	38,893	188,107
Contractual Services	1,198,116	1,681,071	1,092,552	234,402	1,326,954	354,117
Capital Outlay	135,000	160,000	30,834	-	30,834	129,166
Fees	120,900	120,900	115,423	-	115,423	5,477
Other	477,600	586,600	276,011	2,045	278,056	308,544
Total Expenditures	2,661,161	3,664,123	2,245,744	237,856	2,483,600	1,180,523
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,626)	(1,258,220)	160,159	(237,856)	(77,697)	1,180,523
Other Financing (Uses)						
Operating Transfers Out	-	(6,000)	(6,000)	-	(6,000)	-
Advances Out	-	(6,000)	(6,000)	-	(6,000)	-
Total Other Financing (Uses)	-	(12,000)	(12,000)	-	(12,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(99,626)	(1,270,220)	148,159	(237,856)	(89,697)	1,180,523
Fund Balance at Beginning of Year	3,498,681	3,498,681	3,498,681			
Fund Balance at End of Year	\$ 3,399,055	\$ 2,228,461	\$ 3,646,840			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 44,120	\$ 44,120	\$ -	\$ 44,120	\$ -
Total Revenues	<u>-</u>	<u>44,120</u>	<u>44,120</u>	<u>-</u>	<u>44,120</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Material and Supplies	-	7,054	7,054	-	7,054	-
Equipment	-	21,959	21,959	-	21,959	-
Other	-	29,414	29,414	-	29,414	-
Total Expenditures	<u>-</u>	<u>58,427</u>	<u>58,427</u>	<u>-</u>	<u>58,427</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(14,307)	(14,307)	<u>\$ -</u>	<u>\$ (14,307)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>14,307</u>	<u>14,307</u>	<u>14,307</u>			
Fund Balance at End of Year	<u>\$ 14,307</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Real Estate Assessment
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 3,833,000	\$ 3,837,682	\$ 3,837,682	\$ -	\$ 3,837,682	\$ -
Licenses, Permits and Fees	10,000	11,217	11,222	-	11,222	5
Miscellaneous Revenue	8,050	1,972	1,972	-	1,972	-
Total Revenues	<u>3,851,050</u>	<u>3,850,871</u>	<u>3,850,876</u>	<u>-</u>	<u>3,850,876</u>	<u>5</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,991,115	1,991,115	1,426,914	-	1,426,914	564,201
Fringe Benefits	1,000,000	1,000,000	703,872	-	703,872	296,128
Material and Supplies	464,840	463,750	205,749	37,847	243,596	220,154
Equipment	551,857	550,000	143,180	19,298	162,478	387,522
Contractual Services	4,155,516	4,084,273	766,827	1,615,699	2,382,526	1,701,747
Capital Outlay	15,000	15,000	-	-	-	15,000
Other	91,973	88,987	30,530	-	30,530	58,457
Total Expenditures	<u>8,270,301</u>	<u>8,193,125</u>	<u>3,277,072</u>	<u>1,672,844</u>	<u>4,949,916</u>	<u>3,243,209</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,419,251)	(4,342,254)	573,804	<u>\$ (1,672,844)</u>	<u>\$ (1,099,040)</u>	<u>\$ 3,243,214</u>
Fund Balance at Beginning of Year	<u>5,546,089</u>	<u>5,546,089</u>	<u>5,546,089</u>			
Fund Balance at End of Year	<u>\$ 1,126,838</u>	<u>\$ 1,203,835</u>	<u>\$ 6,119,893</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 958,000	\$ 936,786	\$ 936,786	\$ -	\$ 936,786	\$ -
Miscellaneous Revenue	22,500	38,701	38,701	-	38,701	-
Total Revenues	980,500	975,487	975,487	-	975,487	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	706,195	706,195	582,630	-	582,630	123,565
Fringe Benefits	170,982	175,002	141,503	-	141,503	33,499
Material and Supplies	20,100	16,080	5,885	-	5,885	10,195
Equipment	10,000	10,000	-	-	-	10,000
Contractual Services	53,600	53,600	10,832	-	10,832	42,768
Fees	104,832	101,782	55,339	41,394	96,733	5,049
Other	18,500	18,500	6,275	-	6,275	12,225
Total Expenditures	1,084,209	1,081,159	802,464	41,394	843,858	237,301
Excess (Deficiency) of Revenues Over (Under) Expenditures	(103,709)	(105,672)	173,023	<u>\$ (41,394)</u>	<u>\$ 131,629</u>	<u>\$ 237,301</u>
Fund Balance at Beginning of Year	801,626	801,626	801,626			
Fund Balance at End of Year	\$ 697,917	\$ 695,954	\$ 974,649			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,382,898	\$ 1,456,144	\$ 1,456,144	\$ -	\$ 1,456,144	\$ -
Miscellaneous Revenue	13,945	874	874	-	874	-
Total Revenues	1,396,843	1,457,018	1,457,018	-	1,457,018	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	801,328	836,132	816,429	-	816,429	19,703
Fringe Benefits	367,272	371,475	358,001	-	358,001	13,474
Material and Supplies	19,838	48,944	44,903	-	44,903	4,041
Contractual Services	177,969	279,582	224,537	-	224,537	55,045
Other	25,665	28,453	27,995	-	27,995	458
Total Expenditures	1,392,072	1,564,586	1,471,865	-	1,471,865	92,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,771	(107,568)	(14,847)	<u>\$ -</u>	<u>\$ (14,847)</u>	<u>\$ 92,721</u>
Fund Balance at Beginning of Year	189,820	189,820	189,820			
Fund Balance at End of Year	\$ 194,591	\$ 82,252	\$ 174,973			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ -	\$ 540,211	\$ 540,211	\$ -	\$ 540,211	\$ -
Licenses, Permits and Fees	123,000	56,572	56,572	-	56,572	-
Fines and Forfeitures	180,000	307,211	307,499	-	307,499	288
Intergovernmental Revenue	7,320,000	7,442,388	7,442,388	-	7,442,388	-
Interest Income	500	5,210	5,210	-	5,210	-
Miscellaneous Income	615,000	3,193,312	3,194,738	-	3,194,738	1,426
Total Revenues	8,238,500	11,544,904	11,546,618	-	11,546,618	1,714
Expenditures						
Current:						
Public Works:						
Salaries and Wages	2,263,000	2,981,000	2,887,618	-	2,887,618	93,382
Fringe Benefits	1,492,000	1,430,800	1,376,373	-	1,376,373	54,427
Material and Supplies	1,861,323	1,987,040	1,822,827	79,624	1,902,451	84,589
Equipment	431,305	356,167	338,851	5,622	344,473	11,694
Contractual Services	539,714	422,934	306,921	67,606	374,527	48,407
Capital Outlay	1,018,296	3,415,058	3,030,119	182,511	3,212,630	202,428
Fees	1,000	1,500	1,321	-	1,321	179
Other	98,471	563,673	541,748	3,031	544,779	18,894
Debt Service:						
OPWC Loan Principal Retirement	60,631	60,631	60,631	-	60,631	-
SIB Loan Principal Retirement	-	23,379	23,379	-	23,379	-
SIB Loan Interest	-	12,777	12,128	-	12,128	649
Total Expenditures	7,765,740	11,254,959	10,401,916	338,394	10,740,310	514,649
Excess of Revenues Over Expenditures	472,760	289,945	1,144,702	(338,394)	806,308	516,363
Other Financing Sources (Uses)						
Operating Transfers Out	(405,000)	(434,016)	(433,960)	-	(433,960)	56
Proceeds of SIB Loan	-	6,060	6,060	-	6,060	-
Total Other Financing Sources (Uses)	(405,000)	(427,956)	(427,900)	-	(427,900)	56
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	67,760	(138,011)	716,802	\$ (338,394)	\$ 378,408	\$ 516,419
Fund Balance at Beginning of Year	710,291	710,291	710,291			
Fund Balance at End of Year	\$ 778,051	\$ 572,280	\$ 1,427,093			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ -	\$ 82,616	\$ 82,616	\$ -	\$ 82,616	\$ -
Intergovernmental Revenue	160,000	202,800	202,800	-	202,800	-
Miscellaneous Revenue	1,000	3,598	3,598	-	3,598	-
Total Revenues	161,000	289,014	289,014	-	289,014	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	90,000	136,000	129,890	-	129,890	6,110
Fringe Benefits	48,000	59,530	48,641	-	48,641	10,889
Material and Supplies	1,500	-	-	-	-	-
Contractual Services	15,000	44,500	41,187	-	41,187	3,313
Other	6,500	6,500	2,845	-	2,845	3,655
Total Expenditures	161,000	246,530	222,563	-	222,563	23,967
Excess of Revenues Over Expenditures	-	42,484	66,451	<u>\$ -</u>	<u>\$ 66,451</u>	<u>\$ 23,967</u>
Fund Balance at Beginning of Year	33,559	33,559	33,559			
Fund Balance at End of Year	<u>\$ 33,559</u>	<u>\$ 76,043</u>	<u>\$ 100,010</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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 507,400	\$ 423,385	\$ 423,385	\$ -	\$ 423,385	\$ -
Total Revenues	507,400	423,385	423,385	-	423,385	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	243,000	245,000	240,055	-	240,055	4,945
Fringe Benefits	134,400	144,885	137,521	-	137,521	7,364
Material and Supplies	18,000	13,000	9,861	271	10,132	2,868
Equipment	11,500	3,400	732	-	732	2,668
Contractual Services	97,010	52,110	41,995	6,924	48,919	3,191
Other	3,500	2,500	-	-	-	2,500
Total Expenditures	507,410	460,895	430,164	7,195	437,359	23,536
(Deficiency) of Revenues (Under) Expenditures	(10)	(37,510)	(6,779)	<u>\$ (7,195)</u>	<u>\$ (13,974)</u>	<u>\$ 23,536</u>
Fund Balance at Beginning of Year	42,904	42,904	42,904			
Fund Balance at End of Year	<u>\$ 42,894</u>	<u>\$ 5,394</u>	<u>\$ 36,125</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Community Housing Improvement Program
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 695,000	\$ 905,471	\$ 905,471	\$ -	\$ 905,471	\$ -
Miscellaneous Revenue	-	9,053	9,053	-	9,053	-
Total Revenues	695,000	914,524	914,524	-	914,524	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	2,100	1,721	1,721	-	1,721	-
Contractual Services	738,191	911,085	870,430	16,303	886,733	24,352
Fees	2,000	608	608	-	608	-
Other	4,750	54,809	54,809	-	54,809	-
Total Expenditures	747,041	968,223	927,568	16,303	943,871	24,352
(Deficiency) of Revenues (Under) Expenditures	(52,041)	(53,699)	(13,044)	<u>\$ (16,303)</u>	<u>\$ (29,347)</u>	<u>\$ 24,352</u>
Fund Balance at Beginning of Year	146,477	146,477	146,477			
Fund Balance at End of Year	\$ 94,436	\$ 92,778	\$ 133,433			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 215,000	\$ 202,286	\$ 202,286	\$ -	\$ 202,286	\$ -
Intergovernmental Revenue	67,000	167,921	167,921	-	167,921	-
Miscellaneous Revenue	79,000	45,922	45,922	-	45,922	-
Total Revenues	361,000	416,129	416,129	-	416,129	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	85,000	146,945	111,220	-	111,220	35,725
Fringe Benefits	67,600	113,840	74,081	-	74,081	39,759
Material and Supplies	37,000	40,500	20,435	-	20,435	20,065
Equipment	8,000	8,400	3,620	-	3,620	4,780
Contractual Services	59,995	62,250	33,093	-	33,093	29,157
Other	6,500	12,059	2,787	-	2,787	9,272
Total Expenditures	264,095	383,994	245,236	-	245,236	138,758
Excess of Revenues Over Expenditures	96,905	32,135	170,893	<u>\$ -</u>	<u>\$ 170,893</u>	<u>\$ 138,758</u>
Fund Balance at Beginning of Year	622,378	622,378	622,378			
Fund Balance at End of Year	\$ 719,283	\$ 654,513	\$ 793,271			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 2,000,000	\$ 2,041,657	\$ 2,041,657	\$ -	\$ 2,041,657	\$ -
Miscellaneous Revenue	10,000	-	-	-	-	-
Total Revenues	2,010,000	2,041,657	2,041,657	-	2,041,657	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	973,000	1,245,400	1,205,808	-	1,205,808	39,592
Fringe Benefits	569,585	714,290	624,588	-	624,588	89,702
Material and Supplies	46,500	49,832	12,902	-	12,902	36,930
Equipment	3,000	2,000	207	-	207	1,793
Contractual Services	279,630	403,369	265,285	13,363	278,648	124,721
Other	145,500	157,700	134,369	-	134,369	23,331
Total Expenditures	2,017,215	2,572,591	2,243,159	13,363	2,256,522	316,069
(Deficiency) of Revenues (Under) Expenditures	(7,215)	(530,934)	(201,502)	<u>\$ (13,363)</u>	<u>\$ (214,865)</u>	<u>\$ 316,069</u>
Fund Balance at Beginning of Year	725,116	725,116	725,116			
Fund Balance at End of Year	<u>\$ 717,901</u>	<u>\$ 194,182</u>	<u>\$ 523,614</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Medically Handicapped Child
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 550,000	\$ 569,378	\$ 569,378	\$ -	\$ 569,378	-
Total Revenues	550,000	569,378	569,378	-	569,378	-
Expenditures						
Current:						
Human Services:						
Other	550,000	550,000	473,538	-	473,538	76,462
Total Expenditures	550,000	550,000	473,538	-	473,538	76,462
Excess of Revenues Over Expenditures	-	19,378	95,840	<u>\$ -</u>	<u>\$ 95,840</u>	<u>\$ 76,462</u>
Fund Balance at Beginning of Year	107,138	107,138	107,138			
Fund Balance at End of Year	<u>\$ 107,138</u>	<u>\$ 126,516</u>	<u>\$ 202,978</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Indigent Guardianship
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 33,000	\$ 37,650	\$ 37,650	\$ -	\$ 37,650	\$ -
Total Revenues	33,000	37,650	37,650	-	37,650	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	3,120	3,120	3,114	-	3,114	6
Fringe Benefits	562	562	538	-	538	24
Other	9,000	39,500	23,488	-	23,488	16,012
Total Expenditures	12,682	43,182	27,140	-	27,140	16,042
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,318	(5,532)	10,510	<u>\$ -</u>	<u>\$ 10,510</u>	<u>\$ 16,042</u>
Fund Balance at Beginning of Year	153,275	153,275	153,275			
Fund Balance at End of Year	\$ 173,593	\$ 147,743	\$ 163,785			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 136,000	\$ 114,616	\$ 114,616	\$ -	\$ 114,616	\$ -
Licenses, Permits and Fees	230,000	244,237	244,237	-	244,237	-
Intergovernmental	-	1,931	1,931	-	1,931	-
Miscellaneous Revenue	2,000	12	12	-	12	-
Total Revenues	368,000	360,796	360,796	-	360,796	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	94,098	122,098	118,715	-	118,715	3,383
Fringe Benefits	78,236	83,006	80,419	-	80,419	2,587
Material and Supplies	42,500	10,206	-	-	-	10,206
Equipment	19,500	19,150	2,330	-	2,330	16,820
Contractual Services	41,478	41,875	12,870	-	12,870	29,005
Other	19,500	18,977	5,014	-	5,014	13,963
Total Expenditures	295,312	295,312	219,348	-	219,348	75,964
Excess of Revenues Over Expenditures	72,688	65,484	141,448	<u>\$ -</u>	<u>\$ 141,448</u>	<u>\$ 75,964</u>
Fund Balance at Beginning of Year	661,468	661,468	661,468			
Fund Balance at End of Year	\$ 734,156	\$ 726,952	\$ 802,916			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 389,492	\$ 361,831	\$ 361,831	\$ -	\$ 361,831	\$ -
Intergovernmental Revenue	-	49,504	49,504	-	49,504	-
Miscellaneous Revenue	-	10,933	10,933	-	10,933	-
Total Revenues	389,492	422,268	422,268	-	422,268	-
Expenditures						
Current:						
Health:						
Contractual Services	350,000	350,000	340,000	-	340,000	10,000
Other	10,150	10,150	6,883	-	6,883	3,267
Total Expenditures	360,150	360,150	346,883	-	346,883	13,267
Excess of Revenues Over Expenditures	29,342	62,118	75,385	<u>\$ -</u>	<u>\$ 75,385</u>	<u>\$ 13,267</u>
Fund Balance at Beginning of Year	<u>1,073,618</u>	<u>1,073,618</u>	<u>1,073,618</u>			
Fund Balance at End of Year	<u>\$ 1,102,960</u>	<u>\$ 1,135,736</u>	<u>\$ 1,149,003</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 153,000	\$ 161,891	\$ 161,891	\$ -	\$ 161,891	\$ -
Total Revenues	153,000	161,891	161,891	-	161,891	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	133,622	133,622	133,619	-	133,619	3
Fringe Benefits	70,578	70,628	53,019	-	53,019	17,609
Material and Supplies	4,000	4,000	562	-	562	3,438
Equipment	10,000	9,450	-	-	-	9,450
Contractual Services	4,000	4,000	181	-	181	3,819
Other	6,500	7,000	1,121	-	1,121	5,879
Total Expenditures	228,700	228,700	188,502	-	188,502	40,198
(Deficiency) of Revenues (Under) Expenditures	(75,700)	(66,809)	(26,611)	<u>\$ -</u>	<u>\$ (26,611)</u>	<u>\$ 40,198</u>
Fund Balance at Beginning of Year	117,834	117,834	117,834			
Fund Balance at End of Year	<u><u>\$ 42,134</u></u>	<u><u>\$ 51,025</u></u>	<u><u>\$ 91,223</u></u>			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 20,000	\$ 61,556	\$ 61,556	\$ -	\$ 61,556	\$ -
Total Revenues	20,000	61,556	61,556	-	61,556	-
Expenditures						
Current:						
Public Works:						
Other	-	1,937	1,937	-	1,937	-
Debt Service:						
OWDA Loan Principal Retirement	-	67,061	67,061	-	67,061	-
OWDA Loan Interest	-	11,792	11,792	-	11,792	-
Total Expenditures	-	80,790	80,790	-	80,790	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,000	(19,234)	(19,234)	<u>\$ -</u>	<u>\$ (19,234)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	28,732	28,732	28,732			
Fund Balance at End of Year	<u>\$ 48,732</u>	<u>\$ 9,498</u>	<u>\$ 9,498</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 4,006,750	\$ 4,677,391	\$ 4,677,391	\$ -	\$ 4,677,391	\$ -
Miscellaneous Revenue	510	1,063	1,063	-	1,063	-
Total Revenues	4,007,260	4,678,454	4,678,454	-	4,678,454	-
Expenditures						
Current:						
Health:						
Salaries and Wages	1,649,000	1,773,500	1,702,458	-	1,702,458	71,042
Fringe Benefits	810,000	870,500	833,969	4,278	838,247	32,253
Material and Supplies	17,789	35,425	10,625	493	11,118	24,307
Equipment	8,000	13,000	5,654	-	5,654	7,346
Contractual Services	169,569	286,037	194,460	31,409	225,869	60,168
Other	4,200	3,700	716	-	716	2,984
Total Expenditures	2,658,558	2,982,162	2,747,882	36,180	2,784,062	198,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,348,702	1,696,292	1,930,572	<u>\$ (36,180)</u>	<u>\$ 1,894,392</u>	<u>\$ 198,100</u>
Fund Balance at Beginning of Year	3,652,268	3,652,268	3,652,268			
Fund Balance at End of Year	<u>\$ 5,000,970</u>	<u>\$ 5,348,560</u>	<u>\$ 5,582,840</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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 3,405,500	\$ 39,262	\$ 39,262	\$ -	\$ 39,262	\$ -
Intergovernmental Revenue	9,000	-	-	-	-	-
Miscellaneous Revenue	1,500	12,333	12,333	-	12,333	-
Total Revenues	3,416,000	51,595	51,595	-	51,595	-
Expenditures						
Current:						
Health:						
Salaries and Wages	120,000	74,172	74,172	-	74,172	-
Fringe Benefits	18,800	63,020	58,916	-	58,916	4,104
Material and Supplies	-	913	913	-	913	-
Equipment	-	2,087	2,087	-	2,087	-
Contractual Services	40,000	184,811	174,456	4,631	179,087	5,724
Fees	-	100	100	-	100	-
Other	-	10,016	9,449	-	9,449	567
Total Expenditures	178,800	335,119	320,093	4,631	324,724	10,395
(Deficiency) of Revenues (Under) Expenditures	3,237,200	(283,524)	(268,498)	(4,631)	(273,129)	10,395
Other Financing Sources						
Operating Transfers In	-	155,000	155,000	-	155,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	3,237,200	(128,524)	(113,498)	<u>\$ (4,631)</u>	<u>\$ (118,129)</u>	<u>\$ 10,395</u>
Fund Balance at Beginning of Year	138,356	138,356	138,356			
Fund Balance at End of Year	\$ 3,375,556	\$ 9,832	\$ 24,858			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 340,986	\$ 326,265	\$ 326,265	\$ -	\$ 326,265	\$ -
Intergovernmental Revenue	314,800	370,237	370,237	-	370,237	-
Miscellaneous Revenue	-	139	139	-	139	-
Total Revenues	655,786	696,641	696,641	-	696,641	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	450,000	460,000	457,951	-	457,951	2,049
Fringe Benefits	172,825	162,825	149,132	-	149,132	13,693
Material and Supplies	43,790	42,790	26,300	4,989	31,289	11,501
Equipment	15,100	54,100	38,698	-	38,698	15,402
Contractual Services	93,000	87,000	58,340	4,149	62,489	24,511
Other	22,800	22,800	11,882	-	11,882	10,918
Total Expenditures	797,515	829,515	742,303	9,138	751,441	78,074
(Deficiency) of Revenues (Under) Expenditures	(141,729)	(132,874)	(45,662)	\$ (9,138)	\$ (54,800)	\$ 78,074
Fund Balance at Beginning of Year	758,510	758,510	758,510			
Fund Balance at End of Year	\$ 616,781	\$ 625,636	\$ 712,848			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 170,493	\$ 163,132	\$ 163,132	\$ -	\$ 163,132	\$ -
Licenses, Permits and Fees	2,500	34,290	34,290	-	34,290	-
Intergovernmental Revenue	-	17,570	17,570	-	17,570	-
Miscellaneous Revenue	-	70	70	-	70	-
Total Revenues	172,993	215,062	215,062	-	215,062	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	113,000	120,500	116,551	-	116,551	3,949
Fringe Benefits	55,800	57,550	45,184	-	45,184	12,366
Material and Supplies	17,061	30,626	28,444	849	29,293	1,333
Equipment	5,000	5,000	-	-	-	5,000
Contractual Services	33,049	33,000	18,328	99	18,427	14,573
Other	11,300	11,300	3,755	-	3,755	7,545
Total Expenditures	235,210	257,976	212,262	948	213,210	44,766
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,217)	(42,914)	2,800	<u>\$ (948)</u>	<u>\$ 1,852</u>	<u>\$ 44,766</u>
Fund Balance at Beginning of Year	234,120	234,120	234,120			
Fund Balance at End of Year	\$ 171,903	\$ 191,206	\$ 236,920			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 2,996,097	\$ 2,783,338	\$ 2,783,338	\$ -	\$ 2,783,338	\$ -
Licenses, Permits and Fees	700,000	615,538	615,538	-	615,538	-
Intergovernmental Revenue	-	380,799	380,799	-	380,799	-
Miscellaneous Revenue	15,000	614,809	614,809	-	614,809	-
Total Revenues	<u>3,711,097</u>	<u>4,394,484</u>	<u>4,394,484</u>	<u>-</u>	<u>4,394,484</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	1,596,000	1,746,000	1,609,313	-	1,609,313	136,687
Fringe Benefits	721,000	771,000	665,728	-	665,728	105,272
Material and Supplies	46,800	255,396	212,922	1,287	214,209	41,187
Equipment	210,515	575,830	246,207	232,569	478,776	97,054
Contractual Services	950,500	680,804	384,504	74,715	459,219	221,585
Fees	50,000	60,100	43,785	-	43,785	16,315
Other	130,500	131,500	57,953	-	57,953	73,547
Debt Service:						
Principal	185,000	185,000	185,000	-	185,000	-
Interest	189,600	189,600	189,600	-	189,600	-
Total Expenditures	<u>4,079,915</u>	<u>4,595,230</u>	<u>3,595,012</u>	<u>308,571</u>	<u>3,903,583</u>	<u>691,647</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(368,818)	(200,746)	799,472	<u>\$ (308,571)</u>	<u>\$ 490,901</u>	<u>\$ 691,647</u>
Fund Balance at Beginning of Year	<u>7,773,472</u>	<u>7,773,472</u>	<u>7,773,472</u>			
Fund Balance at End of Year	<u>\$ 7,404,654</u>	<u>\$ 7,572,726</u>	<u>\$ 8,572,944</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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 970,000	\$ 1,292,548	\$ 1,292,548	\$ -	\$ 1,292,548	\$ -
Intergovernmental Revenue	5,200,000	4,593,184	4,593,184	-	4,593,184	-
Miscellaneous Revenue	31,000	3,603	3,603	-	3,603	-
Total Revenues	6,201,000	5,889,335	5,889,335	-	5,889,335	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	2,040,000	2,185,000	2,167,112	-	2,167,112	17,888
Fringe Benefits	1,137,000	1,274,500	1,236,776	-	1,236,776	37,724
Material and Supplies	20,000	20,000	5,130	-	5,130	14,870
Equipment	14,000	14,000	413	-	413	13,587
Contractual Services	1,965,969	1,902,610	1,127,472	223,180	1,350,652	551,958
Capital Outlay	2,000	2,000	-	-	-	2,000
Fees	50,000	51,100	43,209	-	43,209	7,891
Other	1,210,500	1,220,500	1,204,542	-	1,204,542	15,958
Total Expenditures	6,439,469	6,669,710	5,784,654	223,180	6,007,834	661,876
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,469)	(780,375)	104,681	<u>\$ (223,180)</u>	<u>\$ (118,499)</u>	<u>\$ 661,876</u>
Fund Balance at Beginning of Year	4,331,466	4,331,466	4,331,466			
Fund Balance at End of Year	<u>\$ 4,092,997</u>	<u>\$ 3,551,091</u>	<u>\$ 4,436,147</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 22,000	\$ 23,336	\$ 23,336	\$ -	\$ 23,336	\$ -
Miscellaneous Revenue	-	2,200	2,200	-	2,200	-
Total Revenues	22,000	25,536	25,536	-	25,536	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	2,000	4,150	3,912	-	3,912	238
Other	-	24,321	22,713	-	22,713	1,608
Total Expenditures	2,000	28,471	26,625	-	26,625	1,846
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,000	(2,935)	(1,089)	<u>\$ -</u>	<u>\$ (1,089)</u>	<u>\$ 1,846</u>
Fund Balance at Beginning of Year	14,704	14,704	14,704			
Fund Balance at End of Year	<u>\$ 34,704</u>	<u>\$ 11,769</u>	<u>\$ 13,615</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 42,214	\$ 10,140	\$ 10,140	\$ -	\$ 10,140	\$ -
Miscellaneous Revenue	-	1,231	1,231	-	1,231	-
Total Revenues	42,214	11,371	11,371	-	11,371	-
Expenditures						
Current:						
Public Works:						
Other	2,672	272,291	81,486	16,078	97,564	174,727
Total Expenditures	2,672	272,291	81,486	16,078	97,564	174,727
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,542	(260,920)	(70,115)	<u>\$ (16,078)</u>	<u>\$ (86,193)</u>	<u>\$ 174,727</u>
Fund Balance at Beginning of Year	261,220	261,220	261,220			
Fund Balance at End of Year	<u>\$ 300,762</u>	<u>\$ 300</u>	<u>\$ 191,105</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 90,000	\$ 49,824	\$ 49,824	\$ -	\$ 49,824	\$ -
Total Revenues	90,000	49,824	49,824	-	49,824	-
Expenditures						
Current:						
Public Safety:						
Other	-	97,821	89,860	-	89,860	7,961
Total Expenditures	-	97,821	89,860	-	89,860	7,961
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,000	(47,997)	(40,036)	<u>\$ -</u>	<u>\$ (40,036)</u>	<u>\$ 7,961</u>
Fund Balance at Beginning of Year	47,997	47,997	47,997			
Fund Balance at End of Year	\$ 137,997	\$ -	\$ 7,961			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	10,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	3,000	500	90	-	90	410
Equipment	1,000	30,500	21,200	-	21,200	9,300
Contractual Services	1,500	500	-	-	-	500
Other	3,300	1,350	87	-	87	1,263
Total Expenditures	8,800	32,850	21,377	-	21,377	11,473
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,200	(32,850)	(21,377)	<u>\$ -</u>	<u>\$ (21,377)</u>	<u>\$ 11,473</u>
Fund Balance at Beginning of Year	61,837	61,837	61,837			
Fund Balance at End of Year	\$ 63,037	\$ 28,987	\$ 40,460			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	500	-	-	-	-	-
Total Revenues	12,500	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Fringe Benefits	10,000	10,000	-	-	-	10,000
Total Expenditures	10,000	10,000	-	-	-	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,500	(10,000)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Fund Balance at Beginning of Year	13,115	13,115	13,115			
Fund Balance at End of Year	\$ 15,615	\$ 3,115	\$ 13,115			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licences, Permits and Fees	\$ 70,000	\$ 54,660	\$ 54,660	\$ -	\$ 54,660	\$ -
Miscellaneous Revenue	13,000	13,286	13,286	-	13,286	-
Total Revenues	83,000	67,946	67,946	-	67,946	-
Expenditures						
Current:						
Human Services:						
Other	82,000	82,000	62,853	-	62,853	19,147
Total Expenditures	82,000	82,000	62,853	-	62,853	19,147
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	(14,054)	5,093	<u>\$ -</u>	<u>\$ 5,093</u>	<u>\$ 19,147</u>
Fund Balance at Beginning of Year	40,660	40,660	40,660			
Fund Balance at End of Year	<u>\$ 41,660</u>	<u>\$ 26,606</u>	<u>\$ 45,753</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Court Security
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 12,000	\$ 7,620	\$ 8,388	\$ -	\$ 8,388	\$ 768
Total Revenues	12,000	7,620	8,388	-	8,388	768
Expenditures						
Current:						
Public Safety:						
Material and Supplies	900	900	180	-	180	720
Equipment	2,000	1,900	-	-	-	1,900
Contractual Services	9,500	24,500	19,542	1,664	21,206	3,294
Other	1,500	1,600	4	-	4	1,596
Total Expenditures	13,900	28,900	19,726	1,664	21,390	7,510
(Deficiency) of Revenues						
(Under) Expenditures	(1,900)	(21,280)	(11,338)	<u>\$ (1,664)</u>	<u>\$ (13,002)</u>	<u>\$ 8,278</u>
Fund Balance at Beginning of Year	78,207	78,207	78,207			
Fund Balance at End of Year	<u>\$ 76,307</u>	<u>\$ 56,927</u>	<u>\$ 66,869</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal History On-Line
For the Year Ended December 31, 2016

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Victim Witness
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 186,194	\$ 170,459	\$ 170,459	\$ -	\$ 170,459	\$ -
Total Revenues	186,194	170,459	170,459	-	170,459	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	119,056	150,457	150,022	-	150,022	435
Fringe Benefits	67,151	66,724	58,152	-	58,152	8,572
Equipment	-	2,478	2,478	-	2,478	-
Other	-	19,039	19,039	-	19,039	-
Total Expenditures	186,207	238,698	229,691	-	229,691	9,007
(Deficiency) of Revenues						
(Under) Expenditures	(13)	(68,239)	(59,232)	-	(59,232)	9,007
Other Financing Sources						
Operating Transfers In	-	50,583	50,583	-	50,583	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(13)	(17,656)	(8,649)	<u>\$ -</u>	<u>\$ (8,649)</u>	<u>\$ 9,007</u>
Fund Balance at Beginning of Year	18,175	18,175	18,175			
Fund Balance at End of Year	<u>\$ 18,162</u>	<u>\$ 519</u>	<u>\$ 9,526</u>			

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Fines and Forfeitures	\$ 500	\$ 2,044	\$ 2,044	\$ -	\$ 2,044	\$ -
Total Revenues	<u>500</u>	<u>2,044</u>	<u>2,044</u>	<u>-</u>	<u>2,044</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	1,000	874	-	874	126
Total Expenditures	<u>-</u>	<u>1,000</u>	<u>874</u>	<u>-</u>	<u>874</u>	<u>126</u>
Excess of Revenues Over Expenditures	500	1,044	1,170	<u>\$ -</u>	<u>\$ 1,170</u>	<u>\$ 126</u>
Fund Balance at Beginning of Year	5,386	5,386	5,386			
Fund Balance at End of Year	<u>\$ 5,886</u>	<u>\$ 6,430</u>	<u>\$ 6,556</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, 2016

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Workforce Investment Act
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 1,645,000	\$ 1,653,756	\$ 1,653,756	\$ -	\$ 1,653,756	\$ -
Miscellaneous Revenue	305,000	745,033	745,033	-	745,033	-
Total Revenues	1,950,000	2,398,789	2,398,789	-	2,398,789	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	243,592	826,592	755,966	-	755,966	70,626
Fringe Benefits	119,204	209,094	162,850	-	162,850	46,244
Material and Supplies	48,500	80,000	73,304	-	73,304	6,696
Equipment	43,000	55,000	48,780	-	48,780	6,220
Contractual Services	1,285,414	1,600,534	1,380,223	-	1,380,223	220,311
Other	4,750	14,750	5,184	-	5,184	9,566
Total Expenditures	1,744,460	2,785,970	2,426,307	-	2,426,307	359,663
Excess (Deficiency) of Revenues Over (Under) Expenditures	205,540	(387,181)	(27,518)	-	(27,518)	359,663
Other Financing Sources (Uses)						
Operating Transfers Out	-	(34,080)	(34,080)	-	(34,080)	-
Advances In	-	150,000	150,000	-	150,000	-
Advances Out	-	(150,000)	(150,000)	-	(150,000)	-
Total Other Financing Sources (Uses)	-	(34,080)	(34,080)	-	(34,080)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	205,540	(421,261)	(61,598)	<u>\$ -</u>	<u>\$ (61,598)</u>	<u>\$ 359,663</u>
Fund Balance at Beginning of Year	712,908	712,908	712,908			
Fund Balance at End of Year	\$ 918,448	\$ 291,647	\$ 651,310			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 60,000	\$ 63,365	\$ 63,635	\$ -	\$ 63,635	\$ 270
Licenses, Permits and Fees	203,000	172,930	173,263	-	173,263	333
Total Revenues	263,000	236,295	236,898	-	236,898	603
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	58,680	28,680	-	-	-	28,680
Fringe Benefits	33,830	33,830	-	-	-	33,830
Material and Supplies	3,500	8,190	7,293	-	7,293	897
Contractual Services	1,500	2,370	2,370	-	2,370	-
Fees	118,749	143,189	131,278	10,297	141,575	1,614
Total Expenditures	216,259	216,259	140,941	10,297	151,238	65,021
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,741	20,036	95,957	<u>\$ (10,297)</u>	<u>\$ 85,660</u>	<u>\$ 65,624</u>
Fund Balance at Beginning of Year	301,268	301,268	301,268			
Fund Balance at End of Year	\$ 348,009	\$ 321,304	\$ 397,225			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 10,000	\$ 1,327	\$ 1,421	\$ -	\$ 1,421	\$ 94
Total Revenues	10,000	1,327	1,421	-	1,421	94
Expenditures						
Current:						
Human Services:						
Contractual Services	2,000	2,000	-	-	-	2,000
Other	1,100	1,100	-	-	-	1,100
Total Expenditures	3,100	3,100	-	-	-	3,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,900	(1,773)	1,421	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ 3,194</u>
Fund Balance at Beginning of Year	12,224	12,224	12,224			
Fund Balance at End of Year	<u>\$ 19,124</u>	<u>\$ 10,451</u>	<u>\$ 13,645</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Atrazine Grant Program
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Health:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18,860</u>	<u>18,860</u>	<u>18,860</u>			
Fund Balance at End of Year	<u><u>\$ 18,860</u></u>	<u><u>\$ 18,860</u></u>	<u><u>\$ 18,860</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 3,000	\$ 750	\$ 750	\$ -	\$ 750	\$ -
Total Revenues	3,000	750	750	-	750	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	16,975	15,691	-	15,691	1,284
Fringe Benefits	-	2,652	2,349	-	2,349	303
Total Expenditures	-	19,627	18,040	-	18,040	1,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,000	(18,877)	(17,290)	<u>\$ -</u>	<u>\$ (17,290)</u>	<u>\$ 1,587</u>
Fund Balance at Beginning of Year	19,766	19,766	19,766			
Fund Balance at End of Year	<u>\$ 22,766</u>	<u>\$ 889</u>	<u>\$ 2,476</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,010,000	\$ 1,311,951	\$ 1,311,951	\$ -	\$ 1,311,951	\$ -
Total Revenues	1,010,000	1,311,951	1,311,951	-	1,311,951	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	100,000	90,000	75,554	-	75,554	14,446
Fringe Benefits	114,650	124,650	43,920	-	43,920	80,730
Material and Supplies	7,500	7,500	1,064	-	1,064	6,436
Equipment	7,000	7,000	-	-	-	7,000
Contractual Services	95,500	95,500	26,706	-	26,706	68,794
Other	7,000	7,000	665	-	665	6,335
Total Expenditures	331,650	331,650	147,909	-	147,909	183,741
Excess of Revenues Over Expenditures	678,350	980,301	1,164,042	<u>\$ -</u>	<u>\$ 1,164,042</u>	<u>\$ 183,741</u>
Fund Balance at Beginning of Year	834,517	834,517	834,517			
Fund Balance at End of Year	<u>\$ 1,512,867</u>	<u>\$ 1,814,818</u>	<u>\$ 1,998,559</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Dutch Rotary
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	20,000	-	-	-	-	-
Expenditures						
Current:						
Public Works:						
Equipment	-	36,766	36,766	-	36,766	-
Contractual Services	20,000	-	-	-	-	-
Other	-	4,817	4,817	-	4,817	-
Total Expenditures	20,000	41,583	41,583	-	41,583	-
(Deficiency) of Revenues (Under) Expenditures	-	(41,583)	(41,583)	<u>\$ -</u>	<u>\$ (41,583)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	41,583	41,583	41,583			
Fund Balance at End of Year	<u>\$ 41,583</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 332,000	\$ 322,010	\$ 322,010	\$ -	\$ 322,010	\$ -
Total Revenues	332,000	322,010	322,010	-	322,010	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	80,000	80,000	-	-	-	80,000
Fringe Benefits	35,200	35,200	-	-	-	35,200
Material and Supplies	5,000	5,000	-	-	-	5,000
Equipment	30,000	30,000	-	-	-	30,000
Contractual Services	50,500	50,500	-	-	-	50,500
Other	210,000	210,000	-	-	-	210,000
Total Expenditures	410,700	410,700	-	-	-	410,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,700)	(88,690)	322,010	<u>\$ -</u>	<u>\$ 322,010</u>	<u>\$ 410,700</u>
Fund Balance at Beginning of Year	745,285	745,285	745,285			
Fund Balance at End of Year	<u>\$ 666,585</u>	<u>\$ 656,595</u>	<u>\$ 1,067,295</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Project - IJIS
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	6,200	6,200	6,200			
Fund Balance at End of Year	<u>\$ 6,200</u>	<u>\$ 6,200</u>	<u>\$ 6,200</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 517,825	\$ 366,970	\$ 366,970	\$ -	\$ 366,970	\$ -
Total Revenues	517,825	366,970	366,970	-	366,970	-
Expenditures						
Current:						
Economic Development and Assistance:						
Salaries and Wages	225,000	75,552	75,552	-	75,552	-
Fringe Benefits	41,150	14,941	14,939	-	14,939	2
Material and Supplies	6,100	17,979	16,066	1,912	17,978	1
Equipment	48,500	40,187	39,037	567	39,604	583
Contractual Services	179,575	203,400	194,704	8,694	203,398	2
Other	17,500	26,744	26,693	-	26,693	51
Total Expenditures	517,825	378,803	366,991	11,173	378,164	639
(Deficiency) of Revenues (Under) Expenditures	-	(11,833)	(21)	<u>\$ (11,173)</u>	<u>\$ (11,194)</u>	<u>\$ 639</u>
Fund Balance at Beginning of Year	133,904	133,904	133,904			
Fund Balance at End of Year	<u>\$ 133,904</u>	<u>\$ 122,071</u>	<u>\$ 133,883</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 134,000	\$ 63,576	\$ 63,576	\$ -	\$ 63,576	\$ -
Total Revenues	134,000	63,576	63,576	-	63,576	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	10,000	10,000	8,072	-	8,072	1,928
Equipment	5,000	-	-	-	-	-
Contractual Services	10,000	10,000	7,604	-	7,604	2,396
Other	65,000	51,657	51,657	-	51,657	-
Total Expenditures	90,000	71,657	67,333	-	67,333	4,324
Excess (Deficiency) of Revenues Over (Under) Expenditures	44,000	(8,081)	(3,757)	<u>\$ -</u>	<u>\$ (3,757)</u>	<u>\$ 4,324</u>
Fund Balance at Beginning of Year	31,754	31,754	31,754			
Fund Balance at End of Year	<u>\$ 75,754</u>	<u>\$ 23,673</u>	<u>\$ 27,997</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 46,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	46,000	-	-	-	-	-
Expenditures						
Current:						
Public Safety:						
Material and Supplies	30,000	8,000	178	-	178	7,822
Equipment	28,000	18,000	-	-	-	18,000
Contractual Services	20,000	10,000	-	-	-	10,000
Other	45,000	89,000	77,652	5,783	83,435	5,565
Total Expenditures	123,000	125,000	77,830	5,783	83,613	41,387
(Deficiency) of Revenues (Under) Expenditures	(77,000)	(125,000)	(77,830)	<u>\$ (5,783)</u>	<u>\$ (83,613)</u>	<u>\$ 41,387</u>
Fund Balance at Beginning of Year	136,265	136,265	136,265			
Fund Balance at End of Year	<u>\$ 59,265</u>	<u>\$ 11,265</u>	<u>\$ 58,435</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Foreclosure Special Project
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 285,000	\$ 285,042	\$ 285,042	\$ -	\$ 285,042	\$ -
Total Revenues	285,000	285,042	285,042	-	285,042	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	216,704	216,704	216,694	-	216,694	10
Fringe Benefits	94,727	94,777	89,507	-	89,507	5,270
Material and Supplies	10,000	10,000	2,332	-	2,332	7,668
Equipment	12,000	11,950	-	-	-	11,950
Contractual Services	2,000	2,000	-	-	-	2,000
Other	33,000	33,000	2,640	-	2,640	30,360
Total Expenditures	368,431	368,431	311,173	-	311,173	57,258
(Deficiency) of Revenues (Under) Expenditures	(83,431)	(83,389)	(26,131)	<u>\$ -</u>	<u>\$ (26,131)</u>	<u>\$ 57,258</u>
Fund Balance at Beginning of Year	361,017	361,017	361,017			
Fund Balance at End of Year	<u>\$ 277,586</u>	<u>\$ 277,628</u>	<u>\$ 334,886</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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
Total Revenues	-	10,000	10,000	-	10,000	-
Expenditures						
Current:						
Human Services:						
Fringe Benefits	-	988	-	-	-	988
Material and Supplies	-	500	-	-	-	500
Contractual Services	-	600	534	-	534	66
Other	-	2,500	-	-	-	2,500
Total Expenditures	-	4,588	534	-	534	4,054
Excess of Revenues						
Over Expenditures	-	5,412	9,466	\$ -	\$ 9,466	\$ 4,054
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	\$ -	\$ 5,412	\$ 9,466			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 66,000	\$ 2,776	\$ 2,776	\$ -	\$ 2,776	\$ -
Total Revenues	66,000	2,776	2,776	-	2,776	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	25	12	12	-	12	-
Contractual Services	84,241	112,652	112,642	-	112,642	10
Capital Outlay	5,000	-	-	-	-	-
Fees	1,000	32	32	-	32	-
Other	975	846	846	-	846	-
Total Expenditures	91,241	113,542	113,532	-	113,532	10
(Deficiency) of Revenues (Under) Expenditures	(25,241)	(110,766)	(110,756)	<u>\$ -</u>	<u>\$ (110,756)</u>	<u>\$ 10</u>
Fund Balance at Beginning of Year	119,747	119,747	119,747			
Fund Balance at End of Year	<u>\$ 94,506</u>	<u>\$ 8,981</u>	<u>\$ 8,991</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 5,000	\$ 5,400	\$ 5,400	\$ -	\$ 5,400	\$ -
Fines and Forfeitures	450,000	459,686	459,686	-	459,686	-
Miscellaneous Revenue	8,000	34,937	34,937	-	34,937	-
Total Revenues	463,000	500,023	500,023	-	500,023	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	120,000	120,000	114,139	-	114,139	5,861
Fringe Benefits	54,450	54,450	48,989	-	48,989	5,461
Material and Supplies	288,341	277,600	220,718	28,318	249,036	28,564
Equipment	2,000	2,000	570	-	570	1,430
Contractual Services	8,000	8,000	6,043	-	6,043	1,957
Other	8,000	10,000	7,212	-	7,212	2,788
Total Expenditures	480,791	472,050	397,671	28,318	425,989	46,061
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,791)	27,973	102,352	<u>\$ (28,318)</u>	<u>\$ 74,034</u>	<u>\$ 46,061</u>
Fund Balance at Beginning of Year	703,651	703,651	703,651			
Fund Balance at End of Year	\$ 685,860	\$ 731,624	\$ 806,003			

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, 2016

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

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 38,000	\$ 43,548	\$ 43,548	\$ -	\$ 43,548	\$ -
Total Revenues	38,000	43,548	43,548	-	43,548	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	10,000	10,000	-	-	-	10,000
Other	6,000	6,000	3,057	-	3,057	2,943
Total Expenditures	16,000	16,000	3,057	-	3,057	12,943
Excess of Revenues						
Over Expenditures	22,000	27,548	40,491	-	40,491	12,943
Other Financing Sources (Uses)						
Operating Transfers In	-	2,663	2,663	-	2,663	-
Operating Transfers Out	-	(32,658)	(32,658)	-	(32,658)	-
Total Other Financing Sources (Uses)	-	(29,995)	(29,995)	-	(29,995)	-
Excess of (Deficiency) Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	22,000	(2,447)	10,496	<u>\$ -</u>	<u>\$ 10,496</u>	<u>\$ 12,943</u>
Fund Balance at Beginning of Year	145,728	145,728	145,728			
Fund Balance at End of Year	\$ 167,728	\$ 143,281	\$ 156,224			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Miscellaneous Revenue	\$ 142,300	\$ 216,152	\$ 216,152	\$ -	\$ 216,152	\$ -
Total Revenues	142,300	216,152	216,152	-	216,152	-
Expenditures						
Current:						
Economic Development and Assistance:						
Other	132,210	153,758	53,749	-	53,749	100,009
Total Expenditures	132,210	153,758	53,749	-	53,749	100,009
Excess of Revenues Over Expenditures	10,090	62,394	162,403	<u>\$ -</u>	<u>\$ 162,403</u>	<u>\$ 100,009</u>
Fund Balance at Beginning of Year	10,283	10,283	10,283			
Fund Balance at End of Year	\$ 20,373	\$ 72,677	\$ 172,686			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 86,292	\$ 137,386	\$ 137,386	\$ -	\$ 137,386	\$ -
Total Revenues	86,292	137,386	137,386	-	137,386	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	47,386	47,386	47,382	-	47,382	4
Fringe Benefits	8,411	8,168	8,008	-	8,008	160
Other	-	243	243	-	243	-
Total Expenditures	55,797	55,797	55,633	-	55,633	164
Excess of Revenues Over Expenditures	30,495	81,589	81,753	<u>\$ -</u>	<u>\$ 81,753</u>	<u>\$ 164</u>
Fund Balance at Beginning of Year	42,954	42,954	42,954			
Fund Balance at End of Year	<u>\$ 73,449</u>	<u>\$ 124,543</u>	<u>\$ 124,707</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 44,000	\$ 45,239	\$ 45,239	\$ -	\$ 45,239	\$ -
Total Revenues	44,000	45,239	45,239	-	45,239	-
Expenditures						
Current:						
General Government:						
Judicial:						
Material and Supplies	50,000	50,000	-	-	-	50,000
Equipment	20,000	20,000	-	-	-	20,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	8,000	8,000	-	-	-	8,000
Total Expenditures	80,000	80,000	-	-	-	80,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,000)	(34,761)	45,239	<u>\$ -</u>	<u>\$ 45,239</u>	<u>\$ 80,000</u>
Fund Balance at Beginning of Year	214,296	214,296	214,296			
Fund Balance at End of Year	<u>\$ 178,296</u>	<u>\$ 179,535</u>	<u>\$ 259,535</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Sexual Predator Program
For the Year Ended December 31, 2016

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
COPS Hiring Program
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
Public Safety:	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	10	10	10			
Fund Balance at End of Year	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal Justice Services
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property Taxes	\$ 479,375	\$ 445,333	\$ 445,333	\$ -	\$ 445,333	\$ -
Intergovernmental Revenue	-	60,927	60,927	-	60,927	-
Miscellaneous Revenue	-	224	224	-	224	-
Total Revenues	479,375	506,484	506,484	-	506,484	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	134,000	184,000	170,237	-	170,237	13,763
Fringe Benefits	42,350	67,350	57,336	-	57,336	10,014
Material and Supplies	2,500	-	-	-	-	-
Equipment	2,500	80,600	13,417	67,051	80,468	132
Other	88,800	12,200	8,472	-	8,472	3,728
Total Expenditures	270,150	344,150	249,462	67,051	316,513	27,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	209,225	162,334	257,022	<u>\$ (67,051)</u>	<u>\$ 189,971</u>	<u>\$ 27,637</u>
Fund Balance at Beginning of Year	664,652	664,652	664,652			
Fund Balance at End of Year	\$ 873,877	\$ 826,986	\$ 921,674			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ 25,000	\$ 84,046	\$ 84,046	\$ -	\$ 84,046	\$ -
Total Revenues	25,000	84,046	84,046	-	84,046	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	15,000	32,940	28,520	-	28,520	4,420
Fringe Benefits	10,000	26,603	22,806	-	22,806	3,797
Total Expenditures	25,000	59,543	51,326	-	51,326	8,217
Excess of Revenues Over Expenditures	-	24,503	32,720	<u>\$ -</u>	<u>\$ 32,720</u>	<u>\$ 8,217</u>
Fund Balance at Beginning of Year	4,149	4,149	4,149			
Fund Balance at End of Year	<u>\$ 4,149</u>	<u>\$ 28,652</u>	<u>\$ 36,869</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
LCCCW Assessment Grant
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 313,000	\$ 193,358	\$ 193,358	\$ -	\$ 193,358	\$ -
Total Revenues	313,000	193,358	193,358	-	193,358	-
Expenditures						
Current:						
Economic Development and Assistance:						
Material and Supplies	500	192	192	-	192	-
Contractual Services	300,000	200,000	183,859	5,527	189,386	10,614
Capital Outlay	12,500	9,307	9,307	-	9,307	-
Total Expenditures	313,000	209,499	193,358	5,527	198,885	10,614
(Deficiency) of Revenues						
(Under) Expenditures	-	(16,141)	-	<u>\$ (5,527)</u>	<u>\$ (5,527)</u>	<u>\$ 10,614</u>
Fund Balance at Beginning of Year	30,027	30,027	30,027			
Fund Balance at End of Year	\$ 30,027	\$ 13,886	\$ 30,027			

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, 2016

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental Revenue	\$ -	\$ 7,120	\$ 7,120	\$ -	\$ 7,120	\$ -
Total Revenues	-	7,120	7,120	-	7,120	-
Expenditures						
Current:						
Public Safety:						
Other	-	7,120	7,120	-	7,120	-
Total Expenditures	-	7,120	7,120	-	7,120	-
Excess of Revenues						
Over Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Certificate of Title
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,700,000	\$ 1,988,050	\$ 2,021,367	\$ -	\$ 2,021,367	\$ 33,317
Miscellaneous Revenue	-	3,162	3,162	-	3,162	-
Total Revenues	1,700,000	1,991,212	2,024,529	-	2,024,529	33,317
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	813,534	813,534	747,210	-	747,210	66,324
Fringe Benefits	553,536	556,936	412,406	-	412,406	144,530
Material and Supplies	31,500	25,700	23,859	-	23,859	1,841
Equipment	13,000	13,550	8,816	-	8,816	4,734
Contractual Services	124,100	113,100	102,455	-	102,455	10,645
Fees	3,400	15,400	14,271	-	14,271	1,129
Other	31,600	32,450	26,977	-	26,977	5,473
Total Expenditures	1,570,670	1,570,670	1,335,994	-	1,335,994	234,676
Excess of Revenues Over Expenditures	129,330	420,542	688,535	-	688,535	267,993
Other Financing (Uses)						
Operating Transfers Out	-	(350,000)	(350,000)	-	(350,000)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	129,330	70,542	338,535	<u>\$ -</u>	<u>\$ 338,535</u>	<u>\$ 267,993</u>
Fund Balance at Beginning of Year	696,810	696,810	696,810			
Fund Balance at End of Year	<u>\$ 826,140</u>	<u>\$ 767,352</u>	<u>\$ 1,035,345</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 140,000	\$ 161,834	\$ 166,882	\$ -	\$ 166,882	\$ 5,048
Miscellaneous Revenue	-	625	625	-	625	-
Total Revenues	140,000	162,459	167,507	-	167,507	5,048
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Material and Supplies	10,000	4,500	1,743	-	1,743	2,757
Equipment	55,000	40,000	22,827	-	22,827	17,173
Contractual Services	70,000	120,000	41,933	-	41,933	78,067
Other	5,000	8,000	5,163	-	5,163	2,837
Total Expenditures	140,000	172,500	71,666	-	71,666	100,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(10,041)	95,841	<u>\$ -</u>	<u>\$ 95,841</u>	<u>\$ 105,882</u>
Fund Balance at Beginning of Year	136,813	136,813	136,813			
Fund Balance at End of Year	<u>\$ 136,813</u>	<u>\$ 126,772</u>	<u>\$ 232,654</u>			

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property Taxes	\$ 1,199,260	\$ 1,145,781	\$ 1,145,781	\$ -	\$ 1,145,781	\$ -
Special Assessments	520,000	411,575	411,575	-	411,575	-
Intergovernmental Revenue	620,882	590,895	590,895	-	590,895	-
Miscellaneous Revenue	74,200	578	578	-	578	-
Total Revenues	2,414,342	2,148,829	2,148,829	-	2,148,829	-
Expenditures						
General Obligation Bonds Principal Retirement	480,000	1,435,000	1,435,000	-	1,435,000	-
General Obligation Bonds Interest	669,000	618,400	618,191	-	618,191	209
Special Assessment Bonds Principal Retirement	300,000	325,000	325,000	-	325,000	-
Special Assessment Bonds Interest	103,000	78,000	48,963	-	48,963	29,037
Manuscript Debt Principal Retirement	200,000	245,000	245,000	-	245,000	-
Manuscript Debt Interest	189,200	239,800	239,800	-	239,800	-
Note Principal Retirement	-	90,000	90,000	-	90,000	-
Note Interest	-	94,818	94,818	-	94,818	-
Debt Issuance Costs	-	92,450	92,450	-	92,450	-
Other	-	33,485	33,485	-	33,485	-
Total Expenditures	1,941,200	3,251,953	3,222,707	-	3,222,707	29,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	473,142	(1,103,124)	(1,073,878)	-	(1,073,878)	29,246
Other Financing Sources						
Operating Transfers In	300,000	827,966	827,966	-	827,966	-
Advances In	-	200,000	200,000	-	200,000	-
Premium on Debt Issuance	-	55,867	55,867	-	55,867	-
Note Proceeds	-	225,000	225,000	-	225,000	-
Total Other Financing Sources	300,000	1,308,833	1,308,833	-	1,308,833	-
Excess of Revenues and Other Financing Sources Over Expenditures	773,142	205,709	234,955	<u>\$ -</u>	<u>\$ 234,955</u>	<u>\$ 29,246</u>
Fund Balance at Beginning of Year	1,183,482	1,183,482	1,183,482			
Fund Balance at End of Year	\$ 1,956,624	\$ 1,389,191	\$ 1,418,437			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Construction
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	-	6,843	6,843	-	6,843	-
Contractual Services	-	2,340	2,340	-	2,340	-
Total Expenditures	<u>-</u>	<u>9,183</u>	<u>9,183</u>	<u>-</u>	<u>9,183</u>	<u>-</u>
(Deficiency) of Revenues						
(Under) Expenditures	-	(9,183)	(9,183)	<u>\$ -</u>	<u>\$ (9,183)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>9,183</u>	<u>9,183</u>	<u>9,183</u>			
Fund Balance at End of Year	<u>\$ 9,183</u>	<u>\$ -</u>	<u>\$ -</u>			

Construction 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 (Formerly Q Construction) – To account for monies used for acquisition and construction of various projects within the County.

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Construction Projects
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental Revenue	\$ 1,200,500	\$ 9,043,239	\$ 9,043,239	\$ -	\$ 9,043,239	\$ -
Miscellaneous Revenue	-	22,215	22,215	-	22,215	-
Total Revenues	<u>1,200,500</u>	<u>9,065,454</u>	<u>9,065,454</u>	<u>-</u>	<u>9,065,454</u>	<u>-</u>
Expenditures						
Capital Outlay:						
Courthouse	193,460	2,011,602	637,830	179,617	817,447	1,194,155
Veterans Building	12,300	208,366	98,683	-	98,683	109,683
Justice Center	30,672	30,672	-	30,672	30,672	-
Job and Family Services	-	1,010,000	2,800	-	2,800	1,007,200
Transportation Hub	-	122,361	88,555	-	88,555	33,806
911 System	205,016	1,016,028	886,633	129,195	1,015,828	200
Various Capital Improvements	109,090	542,635	498,014	44,621	542,635	-
OPWC Projects	1,200,500	434,577	434,577	-	434,577	-
ODOT Federal Awards	-	8,570,744	8,547,403	23,341	8,570,744	-
Roadway Planning/Construction	4,614	-	-	-	-	-
Note Retirement	-	8,055,000	8,055,000	-	8,055,000	-
Total Expenditures	<u>1,755,652</u>	<u>22,001,985</u>	<u>19,249,495</u>	<u>407,446</u>	<u>19,656,941</u>	<u>2,345,044</u>
(Deficiency) of Revenues (Under) Expenditures	(555,152)	(12,936,531)	(10,184,041)	(407,446)	(10,591,487)	2,345,044
Other Financing Sources						
Note Proceeds	-	11,685,000	11,685,000	-	11,685,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(555,152)	(1,251,531)	1,500,959	<u>\$ (407,446)</u>	<u>\$ 1,093,513</u>	<u>\$ 2,345,044</u>
Fund Balance at Beginning of Year	<u>2,974,389</u>	<u>2,974,389</u>	<u>2,974,389</u>			
Fund Balance at End of Year	<u>\$ 2,419,237</u>	<u>\$ 1,722,858</u>	<u>\$ 4,475,348</u>			

Proprietary Funds

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

Enterprise Funds

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

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

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

Internal Service Funds

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

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

Lorain County, Ohio
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2016

	Internal Service	Workers' Compensation Reserve	Total
ASSETS			
Current Assets:			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 19,541,520	\$ 5,761,286	\$ 25,302,806
Receivables, Net of Allowance	218,488	14,310	232,798
Total Current Assets	19,760,008	5,775,596	25,535,604
Total Assets	\$ 19,760,008	\$ 5,775,596	\$ 25,535,604
LIABILITIES			
Current Liabilities:			
Payables	\$ 3,188,540	13,955	\$ 3,202,495
Due to Other Funds	5,291	-	5,291
Total Current Liabilities	3,193,831	13,955	3,207,786
Total Liabilities	3,193,831	13,955	3,207,786
NET POSITION			
Unrestricted	16,566,177	5,761,641	22,327,818
Total Net Position	16,566,177	5,761,641	22,327,818
Total Liabilities and Net Position	\$ 19,760,008	\$ 5,775,596	\$ 25,535,604

Lorain County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016

	Internal Service	Workers' Compensation Reserve	Total
Operating Revenues:			
Charges for Services	\$ 32,969,631	\$ -	\$ 32,969,631
Other	92,021	20,413	112,434
 Total Operating Revenues	 33,061,652	 20,413	 33,082,065
Operating Expenses:			
Contract Services	994,377	64,222	1,058,599
Personal Services	54,120	49,297	103,417
Fringe Benefits	24,884	14,321	39,205
Claims Expense	30,405,839	652,352	31,058,191
Supplies and Materials	1,248	-	1,248
Other Expense	25,850	-	25,850
Total Operating Expenses	31,506,318	780,192	32,286,510
 Operating Income/(Loss)	 1,555,334	 (759,779)	 795,555
 Change in Net Position	 1,555,334	 (759,779)	 795,555
 Net Position at Beginning of Year	 15,010,843	 6,521,420	 21,532,263
 Net Position at End of Year	 \$ 16,566,177	 \$ 5,761,641	 \$ 22,327,818

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 33,129,059	\$ 1,091,593	\$ 34,220,652
Cash Paid to Suppliers	(1,266,810)	(53,100)	(1,319,910)
Cash Paid for Claims	(30,373,223)	(638,174)	(31,011,397)
Cash Paid to Employees	(84,705)	(66,202)	(150,907)
Other Receipts	92,021	6,103	98,124
Net Cash Provided by Operating Activities	<u>1,496,342</u>	<u>340,220</u>	<u>1,836,562</u>
Net Increase in Cash	1,496,342	340,220	1,836,562
Cash and Cash Equivalents, January 1, 2016	<u>18,045,178</u>	<u>5,421,066</u>	<u>23,466,244</u>
Cash and Cash Equivalents, December 31, 2016	<u>\$ 19,541,520</u>	<u>\$ 5,761,286</u>	<u>\$ 25,302,806</u>

Reconciliation of Operating Income to Net Cash Provided
by Operating Activities

	<u>Internal Service</u>	<u>Workers' Compensation Reserve</u>	<u>Total</u>
Operating Income	\$ 1,555,334	\$ (759,779)	\$ 795,555
(Increase) Decrease in Operating Assets:			
Accounts Receivable	159,428	-	159,428
Intergovernmental Receivable	-	1,091,461	1,091,461
Increase in Operating Liabilities:			
Payables	(212,446)	11,370	(201,076)
Due to Other Funds	(5,974)	(2,832)	(8,806)
Total Adjustments	<u>(58,992)</u>	<u>1,099,999</u>	<u>1,041,007</u>
Net Cash Provided by Operating Activities	<u>\$ 1,496,342</u>	<u>\$ 340,220</u>	<u>\$ 1,836,562</u>

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Sewer System
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 2,075,200	\$ 2,791,575	\$ 2,791,575	\$ -	\$ 2,791,575	\$ -
Licenses, Permits and Fees	60,500	123,206	123,206	-	123,206	-
Intergovernmental Revenue	93,000	20,598	20,598	-	20,598	-
Miscellaneous Revenue	500	123,842	123,842	-	123,842	-
Total Revenues	2,229,200	3,059,221	3,059,221	-	3,059,221	-
Expenses						
Current:						
Personal Services	305,000	309,000	300,639	-	300,639	8,361
Fringe Benefits	139,050	146,150	134,823	-	134,823	11,327
Material and Supplies	119,095	105,369	87,704	6,297	94,001	11,368
Contractual Services	1,581,812	2,153,857	1,307,080	721,099	2,028,179	125,678
Capital Outlay	116,162	149,223	131,323	17,900	149,223	-
OWDA Loan Principal Retirement	70,000	40,000	39,423	-	39,423	577
OWDA Loan Interest	-	30,000	21,195	-	21,195	8,805
OPWC Loan Principal Retirement	-	9,900	9,223	-	9,223	677
General Obligation Bonds Principal Retirement	386,000	245,000	245,000	-	245,000	-
General Obligation Bonds Interest	113,700	254,700	246,200	-	246,200	8,500
Note Retirement	-	6,255,000	6,255,000	-	6,255,000	-
Interest and Fiscal Charges	-	128,519	128,519	-	128,519	-
Other	98,251	273,594	255,762	10,454	266,216	7,378
Total Expenses	2,929,070	10,100,312	9,161,891	755,750	9,917,641	182,671
(Deficiency) of Revenues (Under) Expenditures	(699,870)	(7,041,091)	(6,102,670)	(755,750)	(6,858,420)	182,671
Other Financing Sources (Uses)						
Operating Transfers In	-	4,350	-	-	-	(4,350)
Advances In	-	517,700	517,700	-	517,700	-
Advances Out	-	(500,000)	(500,000)	-	(500,000)	-
Premium on Debt Issuance	-	38,140	38,140	-	38,140	-
Note Proceeds	-	7,360,000	7,360,000	-	7,360,000	-
Total Other Financing Sources (Uses)	-	7,420,190	7,415,840	-	7,415,840	(4,350)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(699,870)	379,099	1,313,170	<u>\$ (755,750)</u>	<u>\$ 557,420</u>	<u>\$ 178,321</u>
Fund Balance at Beginning of Year	2,292,218	2,292,218	2,292,218			
Fund Balance at End of Year	<u>\$ 1,592,348</u>	<u>\$ 2,671,317</u>	<u>\$ 3,605,388</u>			

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Lorain County Regional Airport
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,600	\$ 2,488	\$ 2,488	\$ -	\$ 2,488	\$ -
Licenses, Permits and Fees	74,250	63,338	63,338	-	63,338	-
Intergovernmental Revenue	-	198,544	198,544	-	198,544	-
Miscellaneous Revenue	270,800	203,662	203,662	-	203,662	-
Total Revenues	346,650	468,032	468,032	-	468,032	-
Expenses						
Current:						
Material and Supplies	10,080	25,080	23,227	-	23,227	1,853
Equipment	13,600	8,900	4,255	-	4,255	4,645
Contractual Services	96,000	467,431	259,434	165,729	425,163	42,268
Capital Outlay	-	20,736	12,020	-	12,020	8,716
Other	6,500	9,700	6,166	-	6,166	3,534
Total Expenses	126,180	531,847	305,102	165,729	470,831	61,016
Excess (Deficiency) of Revenues Over (Under) Expenses	220,470	(63,815)	162,930	(165,729)	(2,799)	61,016
Other Financing Sources						
Operating Transfers In	50,000	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	270,470	(13,815)	212,930	<u>\$ (165,729)</u>	<u>\$ 47,201</u>	<u>\$ 61,016</u>
Fund Balance at Beginning of Year	190,185	190,185	190,185			
Fund Balance at End of Year	\$ 460,655	\$ 176,370	\$ 403,115			

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enterprise Fund - Lorain County Transit
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 71,500	\$ 104,556	\$ 104,556	\$ -	\$ 104,556	\$ -
Licenses, Permits and Fees	124,000	82,131	82,131	-	82,131	-
Intergovernmental Revenue	1,163,357	983,244	983,244	-	983,244	-
Miscellaneous Revenue	7,300	43,512	43,512	-	43,512	-
Total Revenues	<u>1,366,157</u>	<u>1,213,443</u>	<u>1,213,443</u>	<u>-</u>	<u>1,213,443</u>	<u>-</u>
Expenses						
Current:						
Personal Services	52,995	52,995	48,534	-	48,534	4,461
Fringe Benefits	32,792	32,445	30,223	-	30,223	2,222
Material and Supplies	9,300	7,138	2,979	-	2,979	4,159
Equipment	240,000	27,079	27,079	-	27,079	-
Contractual Services	1,121,580	1,143,461	1,110,818	24,466	1,135,284	8,177
Fees	1,400	1,840	1,686	-	1,686	154
Other	23,000	26,000	21,922	-	21,922	4,078
Total Expenses	<u>1,481,067</u>	<u>1,290,958</u>	<u>1,243,241</u>	<u>24,466</u>	<u>1,267,707</u>	<u>23,251</u>
(Deficiency) of Revenues (Under) Expenses	(114,910)	(77,515)	(29,798)	(24,466)	(54,264)	23,251
Other Financing Sources						
Operating Transfers In	98,000	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenses	(16,910)	(27,515)	20,202	<u>\$ (24,466)</u>	<u>\$ (4,264)</u>	<u>\$ 23,251</u>
Fund Balance at Beginning of Year	70,901	70,901	70,901			
Fund Balance at End of Year	<u>\$ 53,991</u>	<u>\$ 43,386</u>	<u>\$ 91,103</u>			

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund - Internal Service
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 27,200,000	\$ 33,129,059	\$ 33,129,059	\$ -	\$ 33,129,059	\$ -
Miscellaneous Revenue	1,000	92,021	92,021	-	92,021	-
Total Revenues	27,201,000	33,221,080	33,221,080	-	33,221,080	-
Expenses						
Current:						
Personal Services	56,000	56,000	53,847	-	53,847	2,153
Fringe Benefits	34,210	34,210	30,858	-	30,858	3,352
Supplies and Materials	5,000	3,500	1,248	-	1,248	2,252
Equipment	17,500	-	-	-	-	-
Contractual Services	2,565,252	1,264,678	1,239,712	23,809	1,263,521	1,157
Claims	25,000,000	31,344,500	30,373,223	-	30,373,223	971,277
Other	20,000	25,850	25,850	-	25,850	-
Total Expenses	27,697,962	32,728,738	31,724,738	23,809	31,748,547	980,191
Excess (Deficiency) of Revenues Over (Under) Expenses	(496,962)	492,342	1,496,342	<u>\$ (23,809)</u>	<u>\$ 1,472,533</u>	<u>\$ 980,191</u>
Fund Balance at Beginning of Year	18,045,178	18,045,178	18,045,178			
Fund Balance at End of Year	<u>\$ 17,548,216</u>	<u>\$ 18,537,520</u>	<u>\$ 19,541,520</u>			

Lorain County, Ohio
Schedule of Revenues, Expenses and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Governmental Activity Fund - Workers' Compensation Reserve
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,100,000	\$ 1,091,593	\$ 1,091,593	\$ -	\$ 1,091,593	\$ -
Miscellaneous Revenue	-	6,103	6,103	-	6,103	-
Total Revenues	1,100,000	1,097,696	1,097,696	-	1,097,696	-
Expenses						
Current:						
Personal Services	49,440	49,440	49,049	-	49,049	391
Fringe Benefits	21,860	21,860	17,153	-	17,153	4,707
Contractual Services	123,950	123,950	53,100	16,150	69,250	54,700
Claims	325,000	638,229	638,174	-	638,174	55
Other	3,880	3,880	-	880	880	3,000
Total Expenses	524,130	837,359	757,476	17,030	774,506	62,853
Excess (Deficiency) of Revenues Over (Under) Expenses	575,870	260,337	340,220	<u>\$ (17,030)</u>	<u>\$ 323,190</u>	<u>\$ 62,853</u>
Fund Balance at Beginning of Year	5,421,066	5,421,066	5,421,066			
Fund Balance at End of Year	\$ 5,996,936	\$ 5,681,403	\$ 5,761,286			

Lorain County, Ohio Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Agency Funds

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

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

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

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2016

	Children and Family First Council	Undivided Tax	Real Estate Escrow	Undivided Government	Board of Health	Soil and Water	Payroll
ALL AGENCY FUNDS							
Assets							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 142,492	\$ 10,285,900	\$ 2,988,944	\$ 978	\$ 9,440,538	\$ 38,935	\$ 352,070
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	-
Receivables:							
Property and Other Taxes	-	393,483,795	-	9,652,549	-	-	-
Special Assessments	-	38,341,200	-	-	-	-	-
Intergovernmental	-	21,844,263	-	-	-	-	-
Total Assets	\$ 142,492	\$ 463,955,158	\$ 2,988,944	\$ 9,653,527	\$ 9,440,538	\$ 38,935	\$ 352,070
Liabilities							
Local Government Taxes Payable	-	-	-	9,653,377	-	-	-
Intergovernmental Payable	88,500	5,278,647	-	-	-	-	-
Undistributed Monies	-	458,676,511	2,988,944	150	-	-	352,070
Deposits Held in Custody for Others	53,992	-	-	-	9,440,538	38,935	-
Total Liabilities	\$ 142,492	\$ 463,955,158	\$ 2,988,944	\$ 9,653,527	\$ 9,440,538	\$ 38,935	\$ 352,070

Courts	Sheriff	Alimony and Child Support	Local Emergency Planning Commission	Community Based Correctional Facility	Sheriff's Inmate	Benefit America Flex Plan
\$ -	\$ -	\$ -	\$ -	\$ 1,533,601	\$ -	\$ 151,222
4,981,615	166,003	28,240	257,751	175,599	262,520	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,981,615</u>	<u>\$ 166,003</u>	<u>\$ 28,240</u>	<u>\$ 257,751</u>	<u>\$ 1,709,200</u>	<u>\$ 262,520</u>	<u>\$ 151,222</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
4,981,615	-	-	-	-	-	151,222
-	166,003	28,240	257,751	1,709,200	262,520	-
<u>\$ 4,981,615</u>	<u>\$ 166,003</u>	<u>\$ 28,240</u>	<u>\$ 257,751</u>	<u>\$ 1,709,200</u>	<u>\$ 262,520</u>	<u>\$ 151,222</u>

(continued)

Lorain County, Ohio
Combining Statement of Net Position
Fiduciary Funds
December 31, 2016

	U-Trust	Ohio Trust Fund	HB562	West Shore Commuter Rail	Solid Waste Consortium	Sex Offender Registration	Totals
Assets							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,333,434	\$ 365,086	\$ 62,718	\$ 8,724	\$ 54,014	\$ 100	\$ 26,758,756
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-	5,871,728
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	403,136,344
Special Assessments	-	-	-	-	-	-	38,341,200
Intergovernmental	-	-	-	-	-	-	21,844,263
Total Assets	\$ 1,333,434	\$ 365,086	\$ 62,718	\$ 8,724	\$ 54,014	\$ 100	\$ 495,952,291
Liabilities							
Local Government Taxes Payable	-	-	-	-	-	-	9,653,377
Intergovernmental Payable	-	-	-	-	-	-	5,367,147
Undistributed Monies	-	365,086	62,718	-	-	100	467,578,416
Deposits Held in Custody for Others	1,333,434	-	-	8,724	54,014	-	13,353,351
Total Liabilities	\$ 1,333,434	\$ 365,086	\$ 62,718	\$ 8,724	\$ 54,014	\$ 100	\$ 495,952,291

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
ALL AGENCY FUNDS				
CHILDREN AND FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 223,242	\$ 877,212	\$ 957,962	\$ 142,492
Total Assets	\$ 223,242	\$ 877,212	\$ 957,962	\$ 142,492
Liabilities				
Intergovernmental Payable	\$ 88,500	\$ 65,000	\$ 65,000	\$ 88,500
Deposits Held in Custody for Others	134,742	812,212	892,962	53,992
Total Liabilities	\$ 223,242	\$ 877,212	\$ 957,962	\$ 142,492
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,249,365	\$ 410,555,072	\$ 409,518,537	\$ 10,285,900
Receivables:				
Property and Other Taxes	438,243,877	393,483,795	438,243,877	393,483,795
Special Assessments	35,200,545	38,341,200	35,200,545	38,341,200
Intergovernmental	21,832,719	21,844,263	21,832,719	21,844,263
Total Assets	\$ 504,526,506	\$ 864,224,330	\$ 904,795,678	\$ 463,955,158
Liabilities				
Intergovernmental Payable	\$ 61,526,129	\$ 5,278,647	\$ 61,526,129	\$ 5,278,647
Undistributed Monies	443,000,377	858,945,683	843,269,549	458,676,511
Total Liabilities	\$ 504,526,506	\$ 864,224,330	\$ 904,795,678	\$ 463,955,158
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 3,215,146	\$ 7,007,680	\$ 7,233,882	\$ 2,988,944
Total Assets	\$ 3,215,146	\$ 7,007,680	\$ 7,233,882	\$ 2,988,944
Liabilities				
Undistributed Monies	\$ 3,215,146	\$ 7,007,680	\$ 7,233,882	\$ 2,988,944
Total Liabilities	\$ 3,215,146	\$ 7,007,680	\$ 7,233,882	\$ 2,988,944
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 747	\$ 437,075,924	\$ 437,075,693	\$ 978
Receivables:				
Property and Other Taxes	11,146,345	9,652,549	11,146,345	9,652,549
Total Assets	\$ 11,147,092	\$ 446,728,473	\$ 448,222,038	\$ 9,653,527
Liabilities				
Local Government Taxes Payable	\$ 11,147,092	\$ 9,653,235	\$ 11,146,950	\$ 9,653,377
Undistributed Monies	-	437,075,924	437,075,774	150
Total Liabilities	\$ 11,147,092	\$ 446,729,159	\$ 448,222,724	\$ 9,653,527
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 9,861,237	\$ 9,632,977	\$ 10,053,676	\$ 9,440,538
Total Assets	\$ 9,861,237	\$ 9,632,977	\$ 10,053,676	\$ 9,440,538
Liabilities				
Deposits Held in Custody for Others	\$ 9,861,237	\$ 9,632,977	\$ 10,053,676	\$ 9,440,538
Total Liabilities	\$ 9,861,237	\$ 9,632,977	\$ 10,053,676	\$ 9,440,538

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 26,350	\$ 122,054	\$ 109,469	\$ 38,935
Total Assets	\$ 26,350	\$ 122,054	\$ 109,469	\$ 38,935
Liabilities				
Deposits Held in Custody for Others	\$ 26,350	\$ 122,054	\$ 109,469	\$ 38,935
Total Liabilities	\$ 26,350	\$ 122,054	\$ 109,469	\$ 38,935
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 347,838	\$ 44,406,420	\$ 44,402,188	\$ 352,070
Total Assets	\$ 347,838	\$ 44,406,420	\$ 44,402,188	\$ 352,070
Liabilities				
Undistributed Monies	\$ 347,838	\$ 44,406,420	\$ 44,402,188	\$ 352,070
Total Liabilities	\$ 347,838	\$ 44,406,420	\$ 44,402,188	\$ 352,070
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,926,951	\$ 48,029,643	\$ 49,974,979	\$ 4,981,615
Total Assets	\$ 6,926,951	\$ 48,029,643	\$ 49,974,979	\$ 4,981,615
Liabilities				
Undistributed Monies	\$ 6,926,951	\$ 48,029,643	\$ 49,974,979	\$ 4,981,615
Total Liabilities	\$ 6,926,951	\$ 48,029,643	\$ 49,974,979	\$ 4,981,615
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 145,897	\$ 6,511,761	\$ 6,491,655	\$ 166,003
Total Assets	\$ 145,897	\$ 6,511,761	\$ 6,491,655	\$ 166,003
Liabilities				
Deposits Held in Custody for Others	\$ 145,897	\$ 6,511,761	\$ 6,491,655	\$ 166,003
Total Liabilities	\$ 145,897	\$ 6,511,761	\$ 6,491,655	\$ 166,003
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 43,378	\$ 2,292,338	\$ 2,307,476	\$ 28,240
Total Assets	\$ 43,378	\$ 2,292,338	\$ 2,307,476	\$ 28,240
Liabilities				
Deposits Held in Custody for Others	\$ 43,378	\$ 2,292,338	\$ 2,307,476	\$ 28,240
Total Liabilities	\$ 43,378	\$ 2,292,338	\$ 2,307,476	\$ 28,240

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 223,746	\$ 102,891	\$ 68,886	\$ 257,751
Total Assets	\$ 223,746	\$ 102,891	\$ 68,886	\$ 257,751
Liabilities				
Deposits Held in Custody for Others	\$ 223,746	\$ 102,891	\$ 68,886	\$ 257,751
Total Liabilities	\$ 223,746	\$ 102,891	\$ 68,886	\$ 257,751
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 258,304	\$ 7,819,070	\$ 6,543,773	\$ 1,533,601
Cash and Cash Equivalents in Segregated Accounts	131,333	226,039	181,773	175,599
Total Assets	\$ 389,637	\$ 8,045,109	\$ 6,725,546	\$ 1,709,200
Liabilities				
Deposits Held in Custody for Others	\$ 389,637	\$ 8,045,109	\$ 6,725,546	\$ 1,709,200
Total Liabilities	\$ 389,637	\$ 8,045,109	\$ 6,725,546	\$ 1,709,200
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 207,365	\$ 953,809	\$ 898,654	\$ 262,520
Total Assets	\$ 207,365	\$ 953,809	\$ 898,654	\$ 262,520
Liabilities				
Deposits Held in Custody for Others	\$ 207,365	\$ 953,809	\$ 898,654	\$ 262,520
Total Liabilities	\$ 207,365	\$ 953,809	\$ 898,654	\$ 262,520
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 141,689	\$ 9,533	-	\$ 151,222
Total Assets	\$ 141,689	\$ 9,533	\$ -	\$ 151,222
Liabilities				
Undistributed Monies	\$ 141,689	\$ 9,533	-	\$ 151,222
Total Liabilities	\$ 141,689	\$ 9,533	\$ -	\$ 151,222

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 1,552,882	\$ 436,863	\$ 656,311	\$ 1,333,434
Total Assets	\$ 1,552,882	\$ 436,863	\$ 656,311	\$ 1,333,434
Liabilities				
Deposits Held in Custody for Others	\$ 1,552,882	\$ 436,863	\$ 656,311	\$ 1,333,434
Total Liabilities	\$ 1,552,882	\$ 436,863	\$ 656,311	\$ 1,333,434
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 311,623	\$ 1,282,787	\$ 1,229,324	\$ 365,086
Total Assets	\$ 311,623	\$ 1,282,787	\$ 1,229,324	\$ 365,086
Liabilities				
Undistributed Monies	\$ 311,623	\$ 1,282,787	\$ 1,229,324	\$ 365,086
Total Liabilities	\$ 311,623	\$ 1,282,787	\$ 1,229,324	\$ 365,086
HB562				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 56,665	\$ 6,053	\$ -	\$ 62,718
Total Assets	\$ 56,665	\$ 6,053	\$ -	\$ 62,718
Liabilities				
Undistributed Monies	\$ 56,665	\$ 6,053	\$ -	\$ 62,718
Total Liabilities	\$ 56,665	\$ 6,053	\$ -	\$ 62,718
WEST SHORE COMMUTER RAIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 8,724	\$ -	\$ -	\$ 8,724
Total Assets	\$ 8,724	\$ -	\$ -	\$ 8,724
Liabilities				
Deposits Held in Custody for Others	\$ 8,724	\$ -	\$ -	\$ 8,724
Total Liabilities	\$ 8,724	\$ -	\$ -	\$ 8,724
SOLID WASTE CONSORTIUM				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 11,802	\$ 71,297	\$ 29,085	\$ 54,014
Total Assets	\$ 11,802	\$ 71,297	\$ 29,085	\$ 54,014
Liabilities				
Deposits Held in Custody for Others	\$ 11,802	\$ 71,297	\$ 29,085	\$ 54,014
Total Liabilities	\$ 11,802	\$ 71,297	\$ 29,085	\$ 54,014
SEX OFFENDER REGISTRATION				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 300	\$ 900	\$ 1,100	\$ 100
Total Assets	\$ 300	\$ 900	\$ 1,100	\$ 100
Liabilities				
Undistributed Monies	\$ 300	\$ 900	\$ 1,100	\$ 100
Total Liabilities	\$ 300	\$ 900	\$ 1,100	\$ 100

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds (continued)
For the Year Ended December 31, 2016

	<u>Balance 1/1/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash,				
Cash Equivalents and Investments	\$ 25,265,914	\$ 919,303,842	\$ 917,811,000	\$ 26,758,756
Cash and Cash Equivalents in				
Segregated Accounts	7,678,670	58,116,481	59,923,423	5,871,728
Receivables:				
Property and Other Taxes	449,390,222	403,136,344	449,390,222	403,136,344
Special Assessments	35,200,545	38,341,200	35,200,545	38,341,200
Intergovernmental	21,832,719	21,844,263	21,832,719	21,844,263
Total Assets	<u>\$ 539,368,070</u>	<u>\$ 1,440,742,130</u>	<u>\$ 1,484,157,909</u>	<u>\$ 495,952,291</u>
Liabilities				
Local Government Taxes Payable	\$ 11,147,092	\$ 9,653,235	\$ 11,146,950	\$ 9,653,377
Intergovernmental Payable	61,614,629	5,343,647	61,591,129	5,367,147
Undistributed Monies	454,000,589	1,396,764,623	1,383,186,796	467,578,416
Deposits Held in Custody for Others	12,605,760	28,981,311	28,233,720	13,353,351
Total Liabilities	<u>\$ 539,368,070</u>	<u>\$ 1,440,742,816</u>	<u>\$ 1,484,158,595</u>	<u>\$ 495,952,291</u>



Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section

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

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities:										
Net Investment in Capital Assets	\$ 107,113,398	\$ 109,793,906	\$ 110,847,774	\$ 109,806,034	\$ 108,122,863	\$ 102,255,536	\$ 108,672,349	\$ 113,941,696	\$ 111,092,934	\$ 105,815,672
Restricted for:										
Judicial Programs and Services	-	-	-	-	-	2,988,625	2,135,239	2,289,205	2,800,526	4,687,305
Public Safety Programs and Services	-	-	-	-	-	13,323,550	11,970,108	12,001,990	12,756,289	12,513,611
Health Programs and Services	-	-	-	-	-	43,188,571	46,417,771	47,009,786	48,234,360	54,375,815
Human Service Programs and Services	-	-	-	-	-	24,833,036	29,428,680	27,204,719	38,560,908	43,647,623
Community and Economic Development and Assistance	-	-	-	-	-	4,600,020	2,127,050	2,755,617	3,089,684	2,618,259
Real Estate Assessment	-	-	-	-	-	5,892,144	6,091,617	4,765,767	5,414,561	5,833,500
Highways, Streets, Roads and Bridges	3,151,231	2,062,321	1,242,279	2,724,707	2,174,143	2,578,514	2,091,558	2,153,979	1,529,020	1,433,725
Justice Center	5,751,022	1,582,190	277,762	277,762	277,762	-	-	-	-	-
Sewer Projects	970,547	910,092	667,886	12,075	12,075	-	-	-	-	-
Capital Projects	1,299,508	1,731,584	1,747,699	1,086,800	500,448	3,666,232	2,420,331	2,210,523	3,194,916	3,335,710
Debt Service	-	-	-	-	-	2,731,132	3,196,033	2,767,438	2,835,919	2,435,180
Other Purposes	84,008,781	79,121,950	93,187,947	98,159,387	93,729,369	827,111	712,739	677,835	756,826	928,020
Unrestricted (Deficit)	39,771,230	35,927,018	20,636,108	22,249,570	30,662,693	29,504,947	27,878,992	(46,643,448)	(39,085,563)	(45,432,069)
Total Governmental Activities Net Position	\$ 242,065,717	\$ 231,129,061	\$ 228,607,455	\$ 234,316,335	\$ 235,479,353	\$ 236,389,418	\$ 243,142,467	\$ 171,135,107	\$ 191,180,380	\$ 192,192,351
Business-type Activities:										
Net Investment in Capital Assets	\$ 23,111,908	\$ 22,698,475	\$ 21,465,218	\$ 21,162,617	\$ 21,375,038	\$ 22,627,900	\$ 21,096,593	\$ 18,019,401	\$ 21,333,317	\$ 20,041,604
Unrestricted (Deficit)	334,381	(162,598)	892,526	544,431	4,763,708	5,072,615	4,989,694	8,038,963	5,267,618	5,507,709
Total Business-type Activities Net Position	\$ 23,446,289	\$ 22,535,877	\$ 22,357,744	\$ 21,707,048	\$ 26,138,746	\$ 27,700,515	\$ 26,086,287	\$ 26,058,364	\$ 26,600,935	\$ 25,549,313
Primary Government:										
Net Investment in Capital Assets	\$ 130,225,306	\$ 132,492,381	\$ 132,312,992	\$ 130,968,651	\$ 129,497,901	\$ 124,883,436	\$ 129,768,942	\$ 131,961,097	\$ 132,426,251	\$ 125,857,276
Restricted	95,181,089	85,408,137	97,123,573	102,260,731	96,693,797	104,628,935	106,591,126	103,836,859	119,173,009	131,808,748
Unrestricted (Deficit)	40,105,611	35,764,420	21,528,634	22,794,001	35,426,401	34,577,562	32,868,686	(38,604,485)	(33,817,945)	(39,924,360)
Total Primary Government Net Position	\$ 265,512,006	\$ 253,664,938	\$ 250,965,199	\$ 256,023,383	\$ 261,618,099	\$ 264,089,933	\$ 269,228,754	\$ 197,193,471	\$ 217,781,315	\$ 217,741,664

Source: Lorain County Financial Statements

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 32,607,909	\$ 34,416,356	\$ 32,640,759	\$ 35,430,144	\$ 31,020,810	\$ 31,765,473	\$ 35,850,899	\$ 33,029,716	\$ 31,002,765	\$ 35,807,507
Judicial	19,100,280	20,697,509	19,493,086	18,903,502	19,784,105	20,293,911	19,746,040	21,268,984	20,410,622	22,525,868
Public Safety	25,598,906	26,800,174	25,190,123	28,122,593	28,659,625	25,379,907	26,526,403	27,068,208	26,955,407	31,666,302
Public Works	14,000,846	13,425,334	12,397,530	18,286,540	14,726,041	16,268,488	13,913,550	15,679,967	13,682,460	23,888,422
Health	51,756,209	49,969,745	47,662,564	44,923,883	47,985,113	38,297,554	30,665,425	26,278,715	25,028,420	21,959,238
Human Services	92,729,433	90,381,231	90,512,196	75,143,365	64,476,511	65,801,886	64,550,241	70,637,794	69,925,747	73,733,078
Economic Development & Assistance	657,234	532,681	408,312	1,323,316	446,951	2,551,169	1,495,348	1,754,430	1,311,000	2,105,865
Interest on Long-term Debt	2,227,319	1,995,060	1,588,641	1,834,661	1,366,773	1,536,567	1,210,815	1,242,572	921,083	923,014
Total Governmental Activities Expenses	238,678,136	238,218,090	229,893,211	223,968,004	208,465,929	201,894,955	193,958,721	196,960,386	189,237,504	212,609,294
Business-type Activities:										
Sewer System	1,328,274	1,591,652	1,518,223	1,968,901	1,273,644	1,728,987	1,948,519	2,377,196	2,331,787	2,845,101
Lorain County Regional Airport	1,099,007	659,923	665,371	626,738	708,591	657,095	625,938	642,260	606,281	615,827
Lorain County Transit	3,740,587	4,599,558	4,580,749	1,682,738	1,369,986	2,123,399	1,441,738	1,386,409	1,274,368	1,749,916
Total Business-type Activities Expenses	6,167,868	6,851,133	6,764,343	4,278,377	3,352,221	4,509,481	4,016,195	4,405,865	4,212,436	5,210,844
Total Primary Government Expenses	\$ 244,846,004	\$ 245,069,223	\$ 236,657,554	\$ 228,246,381	\$ 211,818,150	\$ 206,404,436	\$ 197,974,916	\$ 201,366,251	\$ 193,449,940	\$ 217,820,138
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	\$ 23,113,011	\$ 20,626,581	\$ 20,645,348	\$ 21,572,885	\$ 23,140,990	\$ 23,701,217	\$ 21,679,847	\$ 20,968,382	\$ 20,921,629	\$ 22,632,936
Judicial	2,343,958	3,564,425	3,663,986	5,404,955	5,028,033	3,857,389	3,159,429	2,711,105	2,748,544	3,132,450
Public Safety	3,371,250	2,856,328	2,444,325	2,566,968	2,524,356	2,523,568	2,336,931	1,907,824	1,983,553	2,403,714
Public Works	761,832	572,190	451,711	508,071	385,515	362,811	344,532	317,419	379,158	799,025
Health	8,026,790	8,789,572	8,623,772	8,994,046	8,779,412	8,040,400	6,932,513	6,170,416	5,882,948	3,336,772
Human Services	3,545,265	2,328,786	2,465,634	2,311,507	2,066,439	2,193,516	2,387,342	2,684,331	2,924,711	2,571,809
Economic Development & Assistance	-	-	7,627	7,627	66,788	-	-	-	-	-
Operating Grants and Contributions	473,830	784,476	531,527	675,398	542,344	723,136	364,450	988,891	1,225,813	59,760
General Government:	3,784,450	-	131,162	211,430	803,831	2,056,464	1,442,432	923,681	483,393	1,705,898
Judicial	1,637,775	2,191,905	2,781,916	2,776,072	2,849,409	4,048,968	1,959,830	2,376,611	2,396,201	2,456,468
Public Safety	7,959,214	7,430,301	7,231,493	6,890,389	7,002,287	7,244,100	6,651,069	6,903,330	7,377,879	7,416,319
Health	24,673,184	25,841,710	24,649,905	23,270,169	23,742,462	15,714,840	11,452,775	9,031,640	8,053,581	9,065,978
Human Services	64,290,158	64,364,398	52,712,656	46,271,972	34,729,898	36,431,661	41,020,494	32,407,556	50,230,703	42,707,942
Economic Development & Assistance	317,353	-	480,625	2,947,306	2,641,781	1,636,472	383,591	1,916,408	2,635,372	1,569,543
Capital Grants and Contributions	1,877,241	284,540	3,987,323	10,421,442	6,083,767	6,623,743	11,825,616	6,760,634	4,891,159	9,284,181
General Government:	-	382,000	-	-	-	-	-	-	449,500	-
Legislative and Executive	-	-	-	-	-	-	-	-	-	-
Public Safety	-	408,750	449,014	883,964	1,088,065	730,293	763,332	814,059	79,526	447,525
Public Works	146,175,311	140,425,962	131,250,397	135,714,201	121,475,377	115,888,578	112,704,183	96,882,287	112,663,670	109,590,320
Total Governmental Activities Program Revenues	146,175,311	140,425,962	131,250,397	135,714,201	121,475,377	115,888,578	112,704,183	96,882,287	112,663,670	109,590,320
(continued)										
Business-type Activities:										
Charges for Services										
Sewer System	1,036,430	1,245,593	852,252	2,333,165	4,922,570	2,124,426	1,464,071	1,995,974	2,522,684	3,025,143
Lorain County Regional Airport	83,852	138,664	124,904	197,095	204,564	216,845	68,679	70,412	68,394	64,291
Lorain County Transit	391,891	695,808	612,089	162,211	146,935	142,331	194,053	150,442	135,695	250,754
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Lorain County Regional Airport	639,737	100,511	4,502	-	-	-	-	-	-	-
Lorain County Transit	3,101,903	2,539,367	3,910,687	-	-	4,136,675	386,146	-	-	-
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Sewer System	-	-	-	-	64,653	36,384	44,326	97,449	-	20,598
Lorain County Regional Airport	-	-	-	-	109,464	782,583	-	176,400	1,006,275	36,663
Lorain County Transit	-	-	-	1,039,662	990,664	-	-	1,389,553	-	-
Total Business-type Activities Program Revenues	5,253,813	4,719,943	5,504,434	3,732,133	6,438,850	7,439,244	2,157,275	3,880,230	3,733,048	3,397,449
Total Primary Government Program Revenues	\$ 151,429,124	\$ 145,145,905	\$ 136,754,831	\$ 139,446,334	\$ 127,914,227	\$ 123,327,822	\$ 114,861,458	\$ 100,762,517	\$ 116,396,718	\$ 112,987,769
Net (Expense)/Revenue										
Governmental Activities	(92,502,825)	(97,792,128)	(98,642,814)	(88,253,803)	(86,990,552)	(86,006,377)	(81,254,538)	(100,078,099)	(76,573,834)	(103,018,974)
Business-type Activities	(914,055)	(2,131,190)	(1,259,909)	(546,244)	3,086,629	2,929,763	(1,858,920)	(525,635)	(479,388)	(1,813,395)
Total Primary Government Net (Expense)/Revenue	\$ (93,416,880)	\$ (99,923,318)	\$ (99,902,723)	\$ (88,800,047)	\$ (83,903,923)	\$ (83,076,614)	\$ (83,113,458)	\$ (100,603,734)	\$ (77,053,222)	\$ (104,832,369)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 56,265,375	\$ 45,261,842	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,188	\$ 48,263,626	\$ 51,653,936
Sales Tax	23,760,781	22,873,862	30,262,477	26,902,969	23,604,815	24,629,684	25,911,788	27,539,424	29,169,466	29,649,092
Intergovernmental Revenue	5,559,749	11,496,091	15,559,362	16,197,866	15,217,298	11,510,109	14,082,346	12,755,408	14,386,996	14,689,085
not Restricted to Specific Programs	9,084,327	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699	201,780	1,930,141	1,036,624	1,140,330
Investment Income	634,235	1,705,814	2,051,351	3,022,217	1,987,056	2,203,439	3,744,184	4,598,201	4,012,395	7,094,102
Other Income	-	(726,463)	(600,000)	900,000	(150,000)	(100,000)	(100,000)	(400,000)	(250,000)	(195,600)
Transfers	-	-	-	-	-	(100,000)	(100,000)	(400,000)	(250,000)	(195,600)
Total Governmental Activities	95,304,467	86,552,611	94,419,441	94,091,144	88,301,470	85,531,291	88,007,587	94,351,362	96,619,107	104,030,945
Business-type Activities:										
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-
not Restricted to Specific Programs	10,855	24,360	481,776	795,548	10,165	64,560	144,692	325,786	670,362	97,580
Other Income	-	1,042,800	600,000	(900,000)	150,000	100,000	100,000	400,000	250,000	468,593
Transfers/Capital Contribution	-	-	-	-	-	-	-	-	-	195,600
Total Business-type Activities	10,855	1,067,160	1,081,776	(104,452)	160,165	164,560	244,692	725,786	1,021,959	761,773
Total Primary Government	95,315,322	87,619,771	95,501,217	93,986,692	88,461,635	85,695,851	88,252,279	95,077,148	97,641,066	104,792,718
Change in Net Position										
Governmental Activities	2,801,642	(11,239,517)	(4,223,373)	5,837,341	1,310,918	(475,086)	6,753,049	(5,726,737)	20,045,273	1,011,971
Business-type Activities	(903,200)	(1,064,030)	(178,133)	(650,696)	3,246,794	3,094,323	(1,614,228)	200,151	542,571	(1,051,622)
Total Primary Government Change in Net Position	\$ 1,898,442	\$ (12,303,547)	\$ (4,401,506)	\$ 5,186,645	\$ 4,557,712	\$ 2,619,237	\$ 5,138,821	\$ (5,526,586)	\$ 20,587,844	\$ (39,651)

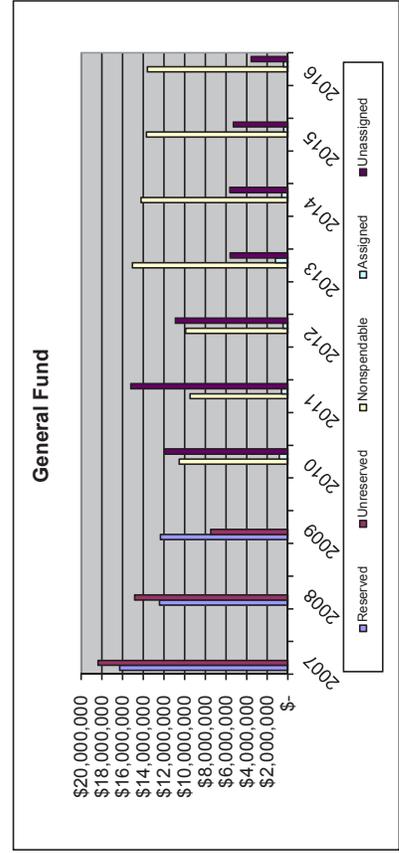
Source: Lorain County Financial Statements

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 16,276,844	\$ 12,420,378	\$ 12,326,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	18,383,293	14,835,997	7,475,323	-	-	-	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	10,510,986	9,473,613	9,906,178	15,047,653	14,199,577	13,681,710	13,596,132
Assigned	-	-	-	844,676	634,441	483,766	1,198,153	611,743	414,491	455,987
Unassigned	-	-	-	11,920,289	15,180,966	10,873,354	5,588,051	5,604,980	5,290,935	3,560,709
Total General Fund	34,660,137	27,256,375	19,801,919	23,275,951	25,289,020	21,263,298	21,833,857	20,416,300	19,387,136	17,612,828
All Other Governmental Funds										
Reserved	10,560,211	5,534,114	8,439,557	-	-	-	-	-	-	-
Unreserved Reported in:										
Special Revenue Funds	78,467,620	76,559,825	88,052,583	-	-	-	-	-	-	-
Debt Service Funds	(4,661,610)	(1,209,806)	(5,155,129)	-	-	-	-	-	-	-
Capital Projects Funds	(8,277,627)	(9,005,126)	(9,399,861)	-	-	-	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	1,845,538	1,612,933	1,578,844	1,139,754	1,123,748	1,332,658	949,212
Restricted	-	-	-	97,305,861	92,044,343	89,236,037	89,996,284	93,138,692	99,983,819	110,813,952
Committed	-	-	-	3,424,629	2,689,115	2,905,972	1,814,945	917,079	314,341	239,927
Assigned	-	-	-	-	-	-	32,517	42,678	41,583	-
Unassigned (Deficit)	-	-	-	(14,919,946)	(15,122,484)	(9,464,709)	(11,214,986)	(14,206,223)	(15,546,884)	(17,257,458)
Total All Other Governmental Funds	76,088,594	71,879,007	81,937,150	87,656,082	81,223,907	84,256,144	81,768,514	81,015,974	86,125,517	94,745,633
Total Governmental Funds	\$ 110,748,731	\$ 99,135,382	\$ 101,739,069	\$ 110,932,033	\$ 106,512,927	\$ 105,519,442	\$ 103,602,371	\$ 101,432,274	\$ 105,512,653	\$ 112,358,461

Note: The County implemented GASB 54 in 2011.



Source: Lorain County Financial Statements

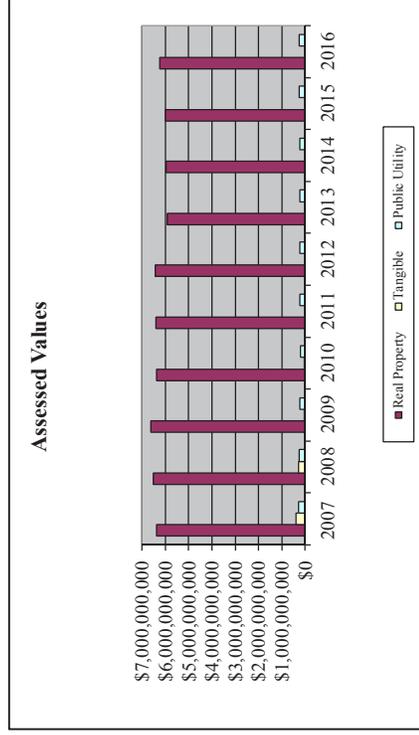
Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Property Taxes	\$ 54,871,617	\$ 46,399,167	\$ 45,366,966	\$ 44,989,392	\$ 45,976,340	\$ 46,009,360	\$ 44,167,489	\$ 47,928,108	\$ 48,263,626	\$ 51,653,936
Sales Tax	23,760,781	22,873,860	30,262,477	26,902,969	23,604,815	24,629,684	25,911,788	27,539,424	29,169,467	29,649,092
Charges for Services	15,487,613	17,376,725	17,232,553	18,315,674	17,621,682	17,532,175	16,629,886	17,731,776	16,933,115	15,469,143
Licenses, Permits and Fees	14,344,861	13,755,976	12,924,606	13,862,127	13,335,567	13,548,467	13,275,478	13,488,831	14,164,096	15,368,782
Fines and Forfeitures	2,767,674	2,479,521	2,095,486	1,941,391	1,870,842	1,918,198	1,818,141	1,550,870	1,703,590	2,417,620
Special Assessments	365,890	252,572	254,650	432,218	519,326	590,850	354,880	578,233	567,897	421,715
Intergovernmental Revenue	112,025,514	112,814,605	117,188,904	114,877,355	93,762,624	90,736,566	86,391,570	87,119,105	84,511,344	86,687,910
Interest Income	9,084,162	5,941,465	1,779,285	2,078,700	1,665,961	1,278,699	201,780	1,930,141	1,290,551	1,380,129
Miscellaneous Revenue	3,639,655	2,250,832	3,190,392	3,514,214	3,388,053	3,229,156	5,466,796	6,337,200	5,299,537	7,442,330
Total Revenues	236,347,767	224,144,723	230,295,319	226,914,040	201,745,210	199,473,155	194,217,808	204,203,688	201,903,223	210,490,657
Expenditures										
Current:										
General Government:										
Legislative and Executive	32,025,352	33,187,329	28,567,485	25,291,962	27,887,835	29,676,996	28,784,310	31,709,484	31,010,051	32,250,342
Judicial	16,372,924	17,125,290	16,513,753	17,145,948	16,754,595	16,373,669	16,516,947	17,417,556	17,066,457	17,188,329
Public Safety	25,119,815	25,771,517	24,973,341	27,216,231	27,936,205	26,374,399	26,560,758	25,869,922	26,787,074	27,888,739
Public Works	9,196,145	9,544,712	8,163,969	8,910,676	8,100,822	7,994,006	9,053,633	9,062,234	8,915,585	11,283,584
Health	51,506,457	50,049,363	47,344,172	45,280,237	47,467,667	39,385,930	31,769,676	27,020,248	25,393,800	22,183,294
Human Services	94,367,372	91,688,022	92,131,181	78,283,520	66,813,385	68,765,829	70,196,844	76,019,019	77,213,537	75,888,660
Economic Development & Assistance	794,886	431,020	399,263	1,388,309	472,661	2,565,388	1,639,266	1,939,132	1,397,157	2,219,531
Intergovernmental	532,263	579,343	482,752	264,872	199,430	115,010	1,277	987	804	-
Debt Service:										
Principal Paid	1,930,736	2,087,678	2,152,722	2,261,639	2,317,088	2,444,396	1,530,000	1,721,621	1,827,566	1,911,071
Interest Paid	2,227,319	1,995,060	1,568,601	1,879,790	1,362,276	1,526,555	1,232,898	1,249,312	1,155,653	1,164,692
Capital Outlay	3,799,539	2,650,724	4,730,849	10,493,729	6,597,283	6,500,673	9,189,571	14,579,075	7,284,730	11,152,664
Total Expenditures	237,872,808	235,110,058	227,028,088	218,416,913	205,909,247	201,722,851	196,475,180	206,588,590	198,052,414	203,130,906
Excess of Revenues Over (Under) Expenditures	(1,525,041)	(10,965,335)	3,267,231	8,497,127	(4,164,037)	(2,249,696)	(2,257,372)	(2,384,902)	3,850,809	7,359,751
Other Financing Sources (Uses)										
Operating Transfers In	9,308,903	11,332,205	9,241,115	7,457,868	6,587,344	4,589,523	8,273,368	5,327,811	5,297,309	6,020,308
Operating Transfers Out	(9,308,903)	(12,058,668)	(9,841,115)	(6,557,868)	(6,737,344)	(4,689,523)	(8,373,368)	(5,727,811)	(5,547,309)	(6,215,908)
Insurance Recoveries	-	-	-	-	-	-	382,706	-	-	-
Payment to Refunded Bonds Escrow Agent	-	-	-	(13,418,286)	-	-	(2,344,416)	-	(2,111,463)	-
Proceeds of Issuance of Debt	-	-	3,693	13,730,000	-	-	2,385,000	200,000	2,273,166	6,060
Premium (Discount) on Debt Issuance	-	-	-	(81,519)	-	-	37,088	40,940	85,901	53,621
Premium on Notes	36,748	-	-	-	-	-	-	-	-	-
Proceeds of Sale of Bonds	-	-	-	-	-	5,280,000	-	-	-	-
Total Other Financing Sources (Uses)	36,748	(726,463)	(596,307)	1,130,195	(150,000)	5,180,000	360,378	(159,060)	(2,396)	(135,919)
Net Change in Fund Balances	\$ (1,488,293)	\$ (11,691,798)	\$ 2,670,924	\$ 9,627,322	\$ (4,314,037)	\$ 2,930,304	\$ (1,896,994)	\$ (2,543,962)	\$ 3,848,413	\$ 7,223,832
Debt Service as a Percentage of Noncapital Expenditures	1.8%	1.8%	1.7%	1.9%	1.8%	2.0%	1.4%	1.5%	1.5%	1.5%

Source: Lorain County Financial Statements

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

Collection Year	Real Property		Tangible Personal Property		Public Utility Personal Property		Total		Direct Tax Rate	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
	Residential/ Agricultural	Commercial/ Industrial/PU							Ratio	
2007	5,256,630,020	1,112,047,700	18,196,222,057	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	9.19
2008	5,378,352,410	1,145,411,920	18,639,326,657	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	9.09
2009	5,456,205,080	1,164,894,920	18,917,428,571	19,822,130	240,743,430	273,572,080	6,868,384,733	19,210,822,781	35.75%	9.09
2010	5,200,448,840	1,164,313,380	18,185,034,914	13,045,070	213,031,650	242,081,420	6,584,120,729	18,440,161,404	35.71%	9.09
2011	5,227,270,990	1,182,244,310	18,312,900,857	-	225,068,790	255,759,989	6,634,584,090	18,568,660,846	35.73%	9.09
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



Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Tangible personal property tax has been phased out by the State of Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

Source: Office of the Auditor, Lorain County, Ohio

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

Lorain County, Ohio

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

	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
COUNTY UNITS										
GENERAL FUND	1.30	1.275	1.275	1.25	1.25	1.25	1.40	1.40	1.40	1.40
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.80
Developmental Disabilities	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.487	3.487	3.487
TB Clinic	0.20	0.10	0.10	0.10	0.10	0.10	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	0.35	0.35	0.35	0.35	0.35	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	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08
DEBT SERVICE FUND										
	0.30	0.325	0.325	0.35	0.35	0.35	0.20	0.20	0.20	0.20
AGENCY FUNDS										
Metropolitan Park	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.60
Lorain Community College	3.00	3.00	3.00	3.00	3.30	3.30	3.30	3.90	3.90	3.90
Total County Rate	13.49	13.39	13.39	13.39	13.69	13.69	13.655	14.482	14.482	15.082

OVERLAPPING RATES BY TAXING DISTRICT

	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
TOWNSHIPS										
Amherst	5.90	6.53	6.53	6.53	6.53	6.30	6.30	6.30	6.30	6.30
Brighton	12.70	12.47	12.47	12.47	12.47	11.97	11.97	11.97	11.97	12.22
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	5.43
Camden	11.80	11.80	8.77	8.77	8.77	7.58	8.73	8.73	8.73	8.73
Carlsale	6.28	6.28	6.28	6.28	6.28	6.25	6.25	6.25	6.25	6.25
Columbia	7.74	7.74	7.74	7.74	8.04	8.04	8.04	8.04	8.04	9.04
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	7.78
Grathon	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Hennetta	7.33	7.58	6.20	6.20	6.20	5.01	6.16	6.16	6.16	7.60
Huntington	10.80	10.80	11.57	11.57	11.57	11.07	11.07	11.07	11.07	11.32
Lagrange	6.28	6.28	6.28	7.28	7.08	7.01	7.01	7.01	6.21	6.21
Pittsfield	9.78	9.78	9.78	9.78	9.78	9.28	9.28	9.28	9.28	9.53
Pittsfield	10.10	10.10	8.72	8.72	8.72	7.50	8.65	8.65	8.65	8.90
Rochester	9.60	9.37	8.60	8.60	8.60	8.18	8.18	8.18	8.18	8.18
New Russia	4.97	4.97	3.59	3.59	3.59	2.40	3.55	3.55	3.55	3.55
Sheffield	9.63	9.63	9.63	9.63	9.63	12.13	12.13	12.13	12.13	12.13
Wellington	10.38	10.15	10.15	10.15	10.15	9.65	9.65	9.65	9.65	9.90
SCHOOL DISTRICTS										
AmherstEVSd	61.66	61.56	68.68	68.83	68.85	68.95	74.65	74.57	74.41	74.30
Avon LSD	50.63	50.49	50.44	50.49	56.05	56.57	57.28	57.03	56.83	58.53
Avon Lake CSD	66.17	65.82	65.69	67.83	67.69	68.37	70.03	77.90	77.37	75.49
Columbia LSD	53.52	53.53	53.37	50.78	52.78	54.54	55.06	60.39	60.13	59.53
Elyria CSD	59.40	63.30	63.50	64.32	69.58	69.73	71.35	71.47	71.81	72.28
Firelands LSD	47.01	47.06	47.02	47.07	47.03	51.98	52.48	52.42	52.33	51.91
Keystone LSD	49.91	49.75	49.60	49.90	49.83	50.10	49.82	49.87	50.24	58.27
Lorain CSD	63.49	63.55	63.76	64.11	64.16	64.29	70.72	71.41	71.90	71.78
(continued)										
Midview LSD	46.46	46.45	46.42	46.56	47.81	47.80	48.08	58.74	58.71	58.18
North Ridgeville CSD	42.62	42.28	42.01	42.19	44.79	44.63	51.90	56.29	55.70	54.24
Oberlin CSD	67.97	68.27	55.27	55.27	55.27	60.30	60.72	60.68	61.65	61.55
Sheffield-Clearview LSD	46.09	52.29	52.51	53.53	54.76	54.91	59.26	59.17	59.97	60.91
Sheffield Lake CSD	56.14	56.31	56.47	57.02	57.10	62.04	63.58	63.90	64.22	70.66
Wellington EVSd	28.00	31.94	28.00	28.00	28.00	33.05	36.97	36.97	37.02	36.69

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

	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	55.83	46.90	46.90	46.00	46.00	46.00	46.00	53.60	53.60	53.60
Mapleton LSD	48.80	48.80	48.30	48.30	48.50	48.60	48.60	48.60	48.40	48.35
New London LSD	34.85	34.75	34.75	34.30	34.30	34.25	34.25	34.25	34.25	33.85
Olmsted Falls CSD	89.80	91.80	91.90	93.00	101.70	101.60	102.20	102.20	102.20	102.20
Strongsville CSD	74.80	81.30	81.20	81.29	81.19	80.98	81.68	81.68	81.78	81.78
Vernon Hills LSD	69.30	69.80	68.67	69.17	69.17	69.10	70.345	70.325	70.275	70.085
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.06	3.05	3.05
Polaris Career Center	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	4.70	4.70	4.69	4.73	4.71	4.70	4.71	4.70	4.67	4.60
Avon	9.43	9.41	9.26	9.27	9.26	9.25	9.23	9.242	9.15	9.15
Avon Lake	6.95	6.95	7.36	7.35	7.34	7.34	8.13	8.13	8.12	8.10
Elyria	5.20	5.20	5.20	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	12.06	11.95	11.71	11.71	11.71	11.71	11.71	11.71	11.71	12.55
Oberlin	13.83	13.83	15.01	15.37	15.37	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.65	18.65	18.65	18.65	18.65	18.61	18.61	18.61	18.61	18.61
VILLAGES										
Granton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	21.42	17.42	9.09	13.09	13.09	11.90	11.90	11.90	11.90	11.90
Lagrange	11.68	11.68	5.23	5.23	5.23	5.30	5.30	5.30	7.20	7.20
Rochester	11.90	11.90	9.08	9.08	9.08	5.50	5.50	5.50	5.50	5.50
Sheffield	3.64	3.64	3.64	3.64	3.64	3.60	3.60	3.60	3.60	3.60
South Amherst	3.26	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
Wellington	11.40	10.40	10.40	10.40	10.40	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	1.00	1.00	1.00	1.00

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

Source: Office of the Auditor, Lorain County, Ohio

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

Name of Taxpayer	December 31, 2016	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 19,034,690	0.30%
Wal Mart Real Estate	18,831,230	0.30%
First Interstate Avon LTD	18,383,630	0.29%
Green Circle Growers Inc	10,289,430	0.16%
Centro Midway LLC	9,308,140	0.15%
Ford Motor Company	8,389,100	0.13%
Rowland Billy	7,784,410	0.12%
CHP Chestnut Commons Oh MOB LLC	7,071,680	0.11%
SIR Properties Trust	6,891,000	0.11%
AERC Avon LLC	6,822,430	0.11%
Totals	<u>\$ 112,805,740</u>	<u>1.78%</u>
Total Assessed Valuation	<u>\$ 6,243,959,230</u>	

Name of Taxpayer	December 31, 2007	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 84,561,980	1.33%
First Interstate Avon LTD	17,776,050	0.28%
Centro Midway LLC	15,548,180	0.24%
Ford Motor Company	13,055,010	0.20%
Oster Construction Inc.	10,993,880	0.17%
IRG Lorain LLC	10,104,590	0.16%
New Plan of Midway Inc.	7,940,470	0.12%
Franciscan Ministries	7,195,020	0.11%
AERC Avon LLC	7,123,310	0.11%
Henkel Corporation	7,086,080	0.11%
Totals	<u>\$ 181,384,570</u>	<u>2.83%</u>
Total Assessed Valuation	<u>\$ 6,368,677,720</u>	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

Name of Taxpayer	December 31, 2016	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 80,520,870	30.14%
American Transmission	60,610,640	22.69%
Columbia Gas of Ohio Inc	29,642,490	11.10%
Cleveland Electric	25,868,420	9.68%
FirstEnergy Generation	24,678,380	9.24%
Columbia Gas Transmission LLC	16,864,780	6.31%
NRG Power Midwest LP	16,700,480	6.25%
Total	<u>\$ 254,886,060</u>	<u>95.41%</u>
Total Assessed Valuation	<u>\$ 267,129,110</u>	

Name of Taxpayer	December 31, 2007	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 57,465,760	20.57%
FirstEnergy Generation	38,946,680	13.94%
American Transmission	23,940,290	8.57%
Cleveland Electric	19,740,680	7.06%
Columbia Gas of Ohio	14,233,270	5.09%
Alltel Ohio	13,797,840	4.94%
Columbia Gas Transmission	12,755,770	4.56%
Centurytel of Ohio	12,515,250	4.48%
Total	<u>\$ 193,395,540</u>	<u>69.21%</u>
Total Assessed Valuation	<u>\$ 279,431,280</u>	

Source: Office of the Auditor, Lorain County, Ohio

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to		Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Levy	Delinquent Tax Collections (3)			
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%	
2008	51,044,871	48,869,957	95.74%	1,894,409	50,764,366	99.45%	
2009	51,707,496	49,216,380	95.18%	1,854,698	51,071,078	98.77%	
2010	51,500,605	49,317,582	95.76%	1,706,235	51,023,817	99.07%	
2011	52,669,153	50,385,684	95.66%	1,501,496	51,887,180	98.52%	
2012	52,720,910	50,745,778	96.25%	1,474,631	52,220,409	99.05%	
2013	50,909,609	48,898,856	96.05%	1,459,647	50,358,503	98.92%	
2014	55,041,595	53,065,418	96.41%	1,488,183	54,553,601	99.11%	
2015	55,502,399	53,480,825	96.36%	1,711,608	55,192,433	99.44%	
2016	58,400,475	55,193,728	94.51%	-	55,193,728	94.51%	

Source: Office of the Auditor, Lorain County, Ohio

(1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.

(2) State reimbursements of Rollback and Homestead Exemptions are included.

(3) Delinquent tax collections have been broken out by tax year beginning with collection year 2010.

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

Year	Governmental Activities					Business-type Activities					Total Primary Government	Percentage of Personal Income (a)	Debt Per Capita (a)
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	General Obligations Bonds	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable				
2007	28,220,000	3,997,459	-	1,013,820	-	-	957,344	162,422	-	34,351,045	0.35%	115.04	
2008	26,435,000	3,781,683	-	926,918	-	-	821,339	157,527	-	32,122,467	0.31%	107.14	
2009	24,595,000	3,555,864	392,846	843,707	-	5,870,000	678,603	152,633	-	36,088,653	0.35%	119.94	
2010	24,185,000	3,330,000	359,158	756,620	-	5,820,000	528,802	143,410	-	35,122,990	0.34%	116.51	
2011	22,195,000	3,090,000	323,707	669,533	-	7,225,000	371,584	134,187	-	34,009,011	0.31%	112.64	
2012	20,125,000	2,840,000	286,398	582,446	-	7,080,000	206,580	124,964	-	31,245,388	0.27%	103.58	
2013	18,985,000	2,580,000	242,303	498,532	-	6,925,000	912,976	115,741	-	30,259,552	0.26%	99.92	
2014	17,620,000	2,305,000	222,127	437,087	202,000	6,765,000	801,082	106,518	202,000	28,458,814	0.23%	93.56	
2015	16,205,000	2,035,000	180,193	544,621	202,000	7,255,000	748,266	97,295	202,000	27,267,375	0.22%	89.36	
2016	14,770,000	1,710,000	113,132	483,990	184,681	7,010,000	708,843	88,072	184,681	25,068,718	0.19%	81.93	

Source: Office of the Auditor, Lorain County, Ohio

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

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

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

Year	General Bonded Debt				Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population (1)	Estimated Actual Value (a)	General Obligation Bonds	Debt Service Monies Available			
2007	298,609	20,550,979,018	28,220,000	223,283	27,996,717	0.14%	93.76
2008	299,814	21,628,459,651	26,435,000	175,218	26,259,782	0.12%	87.59
2009	300,893	19,210,822,781	30,465,000	231,824	30,233,176	0.16%	100.48
2010	301,471	18,440,161,404	30,005,000	296,690	29,708,310	0.16%	98.54
2011	301,924	18,568,660,846	29,420,000	451,647	28,968,353	0.16%	95.95
2012	301,652	18,592,977,827	27,205,000	651,235	26,553,765	0.14%	88.03
2013	302,851	17,180,318,926	25,910,000	799,385	25,110,615	0.15%	82.91
2014	304,187	17,304,410,102	24,385,000	880,934	23,504,066	0.14%	77.27
2015	305,147	17,417,541,204	23,460,000	1,000,857	22,459,143	0.13%	73.60
2016	305,964 (2)	18,143,439,321	21,780,000	681,417	21,098,583	0.12%	68.96

Source: Office of the Auditor, Lorain County, Ohio

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

(2) Generated estimate based on prior trends

(a) Refer to S6 for Property Value Data.

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Assessed Valuation (a)	\$ 7,028,187,622	\$ 7,044,248,110	\$ 6,868,384,733	\$ 6,584,120,729	\$ 6,634,584,090	\$ 6,644,357,120	\$ 6,157,796,830	\$ 6,196,990,410	\$ 6,246,150,790	\$ 6,511,088,340
Debt Limit - Assessed Value (1)	\$ 174,204,691	\$ 174,606,203	\$ 170,209,618	\$ 163,103,018	\$ 164,364,602	\$ 164,608,928	\$ 152,444,921	\$ 153,424,760	\$ 154,653,770	\$ 161,277,209
Amount of Debt Applicable to Debt Limit (b)	28,220,000	26,435,000	30,465,000	30,005,000	29,420,000	27,205,000	25,910,000	24,385,000	23,460,000	21,780,000
General Obligation Bonds	(223,283)	(175,218)	(231,824)	(296,690)	(451,647)	(651,235)	(799,385)	(880,934)	(1,000,857)	(681,417)
Less Debt Service Monies Available										
Amount of Debt Subject to Limit	\$ 27,996,717	\$ 26,259,782	\$ 30,233,176	\$ 29,708,310	\$ 28,968,353	\$ 26,553,765	\$ 25,110,615	\$ 23,504,066	\$ 22,459,143	\$ 21,098,583
Legal Debt Margin	\$ 146,207,974	\$ 148,346,421	\$ 139,976,442	\$ 133,394,708	\$ 135,396,249	\$ 138,055,163	\$ 127,334,306	\$ 129,920,694	\$ 132,194,627	\$ 140,178,626
Legal Debt Margin as a Percentage of the Debt Limit	83.93%	84.96%	82.24%	81.79%	82.38%	83.87%	83.53%	84.68%	85.48%	86.92%
Unvoted Debt Limit - 1.0% of Assessed Value	\$ 70,281,876	\$ 70,442,481	\$ 68,683,847	\$ 65,841,207	\$ 66,345,841	\$ 66,443,571	\$ 61,577,968	\$ 61,969,904	\$ 62,461,508	\$ 65,110,883
Amount of Debt Subject to Limit	27,996,717	26,259,782	30,233,176	29,708,310	28,968,353	26,553,765	25,110,615	23,504,066	22,459,143	21,098,583
Unvoted Legal Debt Margin	\$ 42,285,159	\$ 44,182,699	\$ 38,450,671	\$ 36,132,897	\$ 37,377,488	\$ 39,889,806	\$ 36,467,353	\$ 38,465,838	\$ 40,002,365	\$ 44,012,300
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	60.17%	62.72%	55.98%	54.88%	56.34%	60.04%	59.22%	62.07%	64.04%	67.60%

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
2007	298,609	33,339	9,955,325,451	159,600	9,100	5.7%
2008	299,814	34,797	10,432,627,758	160,100	10,200	6.4%
2009	300,893	34,002	10,230,963,786	158,400	15,100	9.5%
2010	301,471	34,448	10,385,073,008	151,100	13,800	9.1%
2011	301,924	36,629	11,059,174,196	149,700	11,700	7.8%
2012	301,652	38,069	11,483,589,988	149,200	10,500	7.0%
2013	302,851	38,788	11,746,984,588	150,000	11,100	7.4%
2014	304,187	39,992	12,165,046,504	150,400	9,600	6.4%
2015	305,147	41,371	12,624,236,537	149,900	8,400	5.6%
2016	305,964 (4)	42,375 (4)	12,965,224,500	150,500	8,900	5.9%

- 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	2016		Percentage of Total Employment	2007	
		Number of Employees (1)	Rank		Number of Employees	Rank
University Hospitals Elyria Medical Center	Health Care	2,063	1	1.46%	1,664	4
Lorain County Community College	Education	2,044	2	1.44%		
Lorain County	Government	1,866	3	1.32%	2,426	1
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,831	4	1.29%	1,922	2
The Cleveland Clinic Foundation	Health Care	860	5	0.61%		
Elyria City School District	Education	812	6	0.57%	835	10
North Ridgeville City School District	Education	780	7	0.55%		
Invacare Corporation	Surgical Supplies	755	8	0.53%	1,227	5
Avon Local School District	Education	724	9	0.51%		
Our Lady of the Wayside, Inc.	Human Services Support	687	10	0.49%		
Lorain Community/St. Joseph's	Health Care				1,667	3
Lorain City School District	Education				1,180	6
Republic Technologies	Steel Manufacturing				1,100	7
State of Ohio	Government				1,058	8
Oberlin College	Education				972	9
Total		12,422		8.77%	14,051	
Total Employment within the County		141,600	(2)			

Sources: (1) Regional Income Tax Agency (RITA): Number of employees is based on W-2's filed and includes seasonal and part-time employees

(2) Ohio Department of Job & Family Services - Ohio Labor Market Information

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive										
Commissioners	82	82	60	51	47	49	39	39	42	43
Records Center	4	4	3	3	4	3	3	3	3	4
Community Development	15	13	11	11	10	11	13	25	21	16
Auditor	32	35	24	25	27	26	21	25	28	20
Auditor - Real Estate Assessment	29	24	28	26	21	27	32	29	26	32
Treasurer	10	10	8	8	7	7	7	6	6	6
Treasurer - DRETAC	4	4	7	7	6	7	7	7	7	7
Treasurer - Board of Revision	3	3	2	2	2	-	-	-	-	-
Prosecuting Attorney	81	81	79	80	85	75	79	83	79	78
Prosecutor - DRETAC	10	11	13	15	-	-	16	19	13	14
Board of Elections	35	30	28	24	29	40	27	28	28	27
Clerk of Courts - Certificate of Title	27	26	23	22	24	25	27	26	25	24
Recorder	18	17	13	13	14	10	10	9	10	12
Judicial										
Common Pleas Court	50	51	43	43	37	43	44	50	50	47
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	-	-	6	6	5	5	1	-	-	-
Common Pleas - Veteran's Court	-	-	-	-	-	-	-	1	1	1
Probate Court	14	14	13	13	11	12	10	10	11	10
Probate Court - Indigent Guardianship	1	2	2	1	6	1	1	1	1	1
Probate Court - Computerization	-	1	2	1	-	-	-	-	-	-
Probate Court - Microfilm	-	-	-	1	-	-	-	2	2	2
Municipal Court	22	11	22	23	12	23	12	12	12	13
Clerk of Courts	40	40	35	34	33	33	33	30	30	31
Clerk of Courts - Foreclosure Special Projects	-	2	3	3	3	3	3	3	3	3
Clerk of Courts - Computerization	-	-	-	-	-	-	-	-	2	-
Domestic Relations	154	163	162	149	160	153	139	141	135	129
Domestic Relations - Violent Offender	1	1	1	1	1	-	-	-	-	-
Domestic Relations - Title IV	27	7	4	17	9	2	13	1	3	1
Public Safety										
Sheriff	84	87	74	72	72	69	68	65	61	68
Sheriff - Jail Facility	156	162	152	147	142	143	144	142	143	151
Sheriff - Rotary	3	6	3	10	7	9	4	1	3	3
Sheriff - MEG	10	11	14	14	11	9	9	7	8	8
Sheriff - Crime Lab	3	3	5	4	4	4	4	2	3	4
Sheriff - Criminal Justice Services	-	-	-	-	-	-	-	3	5	5
Commissioner's - Hazardous Materials	3	2	3	3	2	2	2	2	2	-
Commissioner's - Community Disaster Services	4	3	4	4	3	3	3	2	2	2
Commissioner's - 911 Services	15	16	16	16	16	24	27	25	28	28
T- Federal	1	1	1	1	-	-	-	-	-	-

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>(continued)</i>										
Coroner	7	7	6	6	6	6	5	6	8	7
Common Pleas - Intensive Supervision	10	11	13	13	19	20	26	24	23	23
Common Pleas - County Probation Services	5	5	7	7	7	7	8	3	4	5
Common Pleas - Court Mediation	3	2	2	2	2	2	2	2	2	2
Domestic Relations - Drug Court	2	2	2	2	2	1	1	2	1	3
Domestic Relations - Mental Health Court	-	-	-	-	-	-	-	-	-	1
Prosecutor's Victim Witness	4	4	5	3	3	4	3	3	4	5
Public Works										
Engineer Tax Map	6	7	6	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	75	78	76	71	64	65	60	61	56	56
Commissioner's - Bascule Bridge	9	9	9	9	7	6	6	6	6	6
Health										
LCBDD - Supportive Living	78	88	86	87	100	100	106	100	71	42
Commissioner's - Dog and Kennel	5	6	5	7	7	7	6	6	6	6
Commissioner's - Solid Waste	8	8	6	16	16	16	17	22	20	22
Golden Acres	125	75	77	76	74	72	59	72	3	-
Sheriff's - Solid Waste	-	-	-	2	2	2	2	2	2	2
Auditor - Dog and Kennel	4	2	2	2	1	2	3	2	3	3
Alcohol and Drug Addiction Services	5	5	5	6	6	8	5	4	4	5
TB Clinic	8	7	7	7	7	-	-	-	-	-
Community Mental Health	11	12	11	11	11	12	13	12	11	11
Human Services										
Workforce Development Agency	7	5	114	6	7	16	14	15	7	11
Job and Family Services	234	247	214	203	180	183	174	176	174	184
Children's Services	155	159	157	149	135	131	110	113	115	121
Child Support Enforcement Agency	87	71	60	57	52	53	53	51	51	64
Domestic Relations - Youth Services	4	4	1	3	4	6	7	1	3	10
Domestic Relations - Reclaim Ohio	37	43	36	35	23	30	21	30	36	27
Veteran Services	12	7	12	14	14	12	16	16	15	19
LCBDD	450	431	407	417	395	385	421	423	429	428
Proprietary Services										
Sanitary Sewer	9	9	7	9	6	6	6	6	6	8
Transit Authority	4	5	6	1	2	1	3	1	1	2
Total	<u>2,304</u>	<u>2,234</u>	<u>2,205</u>	<u>2,074</u>	<u>1,965</u>	<u>1,974</u>	<u>1,948</u>	<u>1,961</u>	<u>1,857</u>	<u>1,866</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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	55	53	54	51	54	51	53	51	53	56
Auditor										
Number of non-exempt conveyances	6,845	6,215	5,414	5,410	5,061	5,602	6,571	5,789	6,041	6,752
Number of exempt conveyances	4,972	4,942	4,635	4,270	4,686	4,325	4,687	4,521	5,926	4,922
Number of real estate transfers	15,962	15,181	12,811	13,207	15,369	13,534	13,899	13,278	13,923	14,693
Number of parcels	160,132	162,026	165,454	165,910	167,145	162,210	162,678	163,185	164,180	164,976
Number of personal property returns	4,466	3,881	346	6	0	0	0	0	0	0
Number of checks issued	69,166	69,921	65,469	60,775	57,044	54,215	53,430	54,376	56,744	56,512
Treasurer										
Number of parcels collected	154,725	154,224	153,538	154,539	146,120	140,617	144,676	144,381	140,649	141,218
Return on portfolio	5.06%	3.55%	1.33%	2.07%	1.45%	1.10%	0.94%	1.13%	1.30%	1.14%
Prosecuting Attorney										
Number of cases - criminal	4,714	4,080	3,565	2,764	3,297	3,293	3,357	3,617	3,650	3,754
Number of cases - active civil lawsuits	62	56	363	279	307	46	49	42	36	16
Number of civil and miscellaneous legal opinions	683	3,000	3,000	2,500	2,400	2,080	2,030	3,226	2,888	2,600
Board of Elections										
Number of registered voters	186,007	204,400	203,555	208,660	204,770	212,372	202,286	203,718	195,535	206,401
Number of voters last general election	62,169	148,218	87,169	102,071	95,925	144,318	58,541	80,127	81,953	143,296
Percentage of registered voters that voted	33.42%	72.51%	42.82%	48.92%	46.85%	67.96%	28.94%	39.33%	41.91%	69.43%
Recorder										
Number of deeds recorded	12,659	11,584	10,402	9,271	8,958	8,802	9,990	9,981	9,884	10,669
Number of mortgages recorded	36,637	28,443	28,700	11,020	10,651	13,750	14,591	10,971	10,969	12,257
Number of military discharges recorded	64	55	53	51	52	96	89	60	27	41
Buildings and Grounds										
Number of buildings	75	75	75	73	76	70	70	70	70	71
Square footage of buildings	1,144,617	1,144,617	1,144,617	1,236,631	1,496,278	1,336,037	1,336,037	1,336,037	1,336,037	1,351,391
Central Purchasing										
Number of purchase orders issued	4,600	4,900	3,977	3,712	3,175	3,267	3,351	3,038	3,408	3,456
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	7,926	8,304	8,109	9,359	6,452	9,092	7,854	7,180	7,151	7,583
Probate Court										
Number of civil cases filed	66	55	35	63	72	74	76	65	89	65
Juvenile Court										
Number of juveniles charged	1,893	1,537	1,467	1,366	1,292	1,068	1,197	1,386	1,326	1,172
Number of cases reviewed	3,107	2,649	2,441	2,081	2,130	1,748	1,599	1,718	1,685	1,428
Bindovers	17	14	11	15	12	7	2	4	12	6
Number of adjudged delinquent cases filed	2,299	1,611	1,980	1,692	1,689	1,346	1,124	1,294	864	966

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Clerk of Courts										
Number of civil cases filed	2,763	2,560	2,590	12,377	11,942	11,779	11,204	11,383	9,078	9,225
Number of criminal cases filed	5,334	5,750	5,810	2,333	2,214	2,253	2,148	2,282	2,140	2,469
Number of appeals cases filed	233	215	221	206	193	191	189	198	179	176
Number of domestic cases filed	1,435	1,428	1,451	1,611	1,576	1,627	1,533	1,491	1,444	1,510
Number of liens filed	5,169	7,252	7,008	7,026	7,701	4,940	5,498	6,485	4,067	4,111
Domestic Relations										
Number of cases filed	7,183	5,393	4,678	4,504	4,524	4,233	4,293	4,465	4,136	3,936
Number of disposition of cases	7,242	5,441	3,933	3,192	5,973	3,303	7,031	7,340	7,864	7,821
Number of traffic dispositions	2,098	1,476	1,352	1,250	1,268	1,254	1,231	1,125	1,076	1,013
Law Library										
Number of volumes in collection	21,373	21,432	21,488	19,833	19,942	20,024	20,084	20,105	19,855	17,850
Public Safety										
Sheriff										
Average daily jail census	454	445	426	391	392	415	424	397	411	453
Prisoners booked	8,185	8,095	7,879	7,508	7,600	7,964	8,098	7,748	8,064	8,040
Prisoners released	8,204	8,045	7,758	7,479	7,569	7,960	8,123	7,753	7,948	8,093
Cost of Prisoner Meals	\$497,648	\$536,203	\$628,133	\$503,660	\$506,660	\$498,267	\$539,000	\$591,964	\$495,376	\$519,633
Number of traffic citations issued	180	1,613	510	766	1,139	1,904	1,523	1,555	1,168	1,162
Number of calls for service	50,605	45,297	39,188	39,943	42,912	43,738	48,344	50,519	59,930	58,745
Coroner										
Number of cases investigated	206	203	210	193	212	248	268	240	275	347
Number of autopsies performed	50	17	31	28	36	55	59	42	59	75
Cases relinquished to attending physicians	293	289	276	310	364	328	363	435	456	493
Public Works										
Engineer										
Miles of roads resurfaced	4	4	4	7	17	20	11	15	7	16
Number of bridges replaced/improved	7	7	10	2	1	2	3	7	8	7
Number of culverts built/replaced/improved	34	11	7	4	14	15	15	11	24	4
Building Department										
Number of permits issued - Additions	36	39	25	32	33	14	0	0	0	0
Number of permits issued - New Dwelling	58	52	21	21	40	13	3	0	0	0
Number of inspections performed	1,620	1,361	1,788	1,187	1,249	755	0	0	0	0
Contractors Registered	260	242	266	270	283	206	2	0	0	0
Sewer District										
Average daily sewage treated - gallons	482,383	482,383	482,383	482,383	450,000	265,700	250,927	239,953	229,000	444,600
Number of tap-ins	3	5	-	1	3	23	23	1	0	0
Number of customers	2,647	2,652	2,652	3,102	3,105	3,092	3,196	3,236	3,265	3,252
Health										
LCBDD										
Number of students enrolled	623	598	638	659	682	710	680	733	725	556
Early intervention program										
Preschool	78	81	52	30	17	20	21	30	25	20
School age	155	137	150	139	142	142	140	141	152	156

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Mental Health										
Total client count - intensive	4,597	4,639	5,304	5,629	5,312	5,559	4,541	5,681	5,463	5,209
Total client count - non-intensive	4,470	4,478	5,596	6,101	5,578	5,985	6,419	6,862	6,028	6,075
Total client count - early intervention	2,269	2,659	2,350	2,397	2,176	2,120	1,851	2,332	1,985	2,117
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	26,940	28,098	31,135	37,349	41,431	43,116	43,250	41,150	39,598	39,106
Total client count - Child Care Children Served	2,403	2,501	2,424	2,244	2,225	2,619	2,509	2,510	2,636	2,699
Total client count - Ohio Works First Recipients	4,445	4,068	4,198	5,425	5,031	3,028	2,810	2,731	3,199	3,424
Total client count - Disability Assistance Recipients	328	394	353	264	231	248	203	213	169	146
Total client count - Medicaid Eligible Recipients	39,672	40,342	42,779	46,799	49,061	54,457	56,015	64,947	71,238	70,414
Children Services										
Intake Workload - Abuse	612	694	918	950	998	1,218	1,041	1,074	999	956
Intake Workload - Emotional Maltreatment	20	180	187	240	238	318	313	308	364	301
Intake Workload - Neglect	896	995	1,319	1,228	1,288	1,354	1,333	1,247	1,282	1,079
Intake Workload - Medical Neglect	15	56	105	100	110	107	113	119	93	82
Intake Workload - Sex Abuse	311	314	389	309	343	364	300	322	273	199
Intake Workload - Family in Need of Services	68	380	72	92	227	193	170	175	190	149
Intake Workload - Dependency	6	8	9	17	18	22	9	20	25	28
Intake Workload - Information & Referral	144	842	908	1,029	1,018	1,172	1,402	890	136	230
Veteran Services										
Veterans Requesting Financial Assistance	3,025	475	297	188	221	223	203	299	268	247
Veterans Receiving Financial Assistance	2,951	411	242	147	200	215	189	269	238	233
Total Veteran Service Commission Contacts	13,428	11,826	14,403	10,313	13,262	12,969	4,650	8,765	8,936	8,008
Amount of benefits paid to county residents	\$481,985	\$485,525	\$412,176	\$243,571	\$318,490	\$380,525	\$402,660	\$644,091	\$617,058	\$643,171

Source: Lorain County Departments

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government:										
Legislative and Executive:										
Commissioners	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Auditor	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer	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	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Recorder	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Buildings and Grounds	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Data Processing										
Central Purchasing										
Administrative office space										
Judicial :										
Common Pleas Court	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Administrative and Courtroom Space	10	10	10	10	10	10	10	10	10	10
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Probate Court										
Number of court rooms	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Clerk of Courts	3,466	3,466	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Administrative office space										
Certificate of Title	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Domestic Relations										
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Law Library	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Administrative office space										
Information Technology										
Administrative office space										
Public Safety:										
Sheriff	422	422	422	422	422	422	422	422	422	422
Jail capacity	48	48	48	48	43	43	43	43	43	50
Number of patrol vehicles										
Probation	355	355	355	355	355	355	355	355	355	355
Administrative office space										
Disaster Services										
Number of emergency response vehicles	5	5	5	5	5	6	6	6	6	6

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	264	264	264	264	264	264
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	95	96	111	115	110	113	105	105	105	106
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	4	4	4	4	4
Miles of sewer lines	41	41	41	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42	42	42	42
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	39	39	39	38	36	36	36	36	36	36
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	1	1	1	1	1	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	19	22	22	22	22	22	22	22	22	22
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	1	1	1	1	1	2	3	4	5	5

Source: Various County Departments, square footage approximated