

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31,

2024

LORAIN COUNTY, OHIO

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Since 1824



Annual Comprehensive Financial Report

For the Year Ended December 31, 2024



Lorain County Ohio

Prepared by:

Tim Cochey
Chief Deputy of Finance

Alexandria DeMarco
Comptroller

LORAIN COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

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OFFICE OF THE AUDITOR

LORAIN COUNTY, OHIO

J. CRAIG SNODGRASS, CPA, CGFM

Auditor

August 29, 2025

Lorain County Commissioners:
Honorable Jeffrey Riddell, President
Honorable David Moore, Vice President
Honorable Michelle Hung

Citizens of Lorain County:

I am pleased to present this Annual Comprehensive Financial Report for the County of Lorain, Ohio, for the year ended December 31, 2024. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This Annual Comprehensive Financial Report (ACFR) conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this ACFR represents a continuing effort to improve the financial management of the County. The information contained in this ACFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to estimates based on prior trends, the County had a population of 322,030 in 2024, making it the ninth most populous of the 88 counties in the State.

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

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

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

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

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

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

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

The County serves as fiscal agent for the following organizations which are included as custodial funds in the report:
Lorain County General Health District
Lorain County Soil and Water Conservation District
Lorain County Family and Children First Council
Lorain Medina Community Based Correctional Facility

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

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

MAJOR INITIATIVES

County officials remain committed to providing quality services to the citizens of Lorain County. The County moved forward completing several projects in 2024 and has invested in a number of new projects to improve services to the public. In 2024, the County invested approximately \$10.1 million in infrastructure with paving 7.0 miles and repairing 30 miles of roadways and state routes, continued work on replacing and improving four bridges to maintain the high level of service that the citizenry deserves. The Engineer's office will be rehabilitating various bridges including structural replacements of three bridges, which includes one superstructure replacement, in 2025 with an approximate cost of \$610,000. The County will commence projects totaling \$6.3 million in State and county roadways improvements with 2025 monetary assistance from local, State, and federal governments.

Lorain County has borrowed \$33.4 million in 2024 for upgrades, renovations and improvements to County facilities and systems; this includes renovations to the Engineer's Garage for \$1.2 million, as well as improvements to both phases of the Sandstone Ridge Sewer Project for \$12.2 million, Emerald Sanitary Sewer Systems for \$6.4 million, Carvana Sewer Systems for \$2.8 million, SR 82 Sewer Extension for \$2.5 million, South Boone Sanitary Sewer System for \$2 million, Lake Avenue Sanitary Sewer Extension for \$1.5 million, Broadway Watermain for \$1.5 million, North Ridge Road for \$1.1 million, Boone Road for \$0.9 million, Hampshire Farms Sewer System Improvements for \$0.9 million and Grove Avenue Waterline for \$0.4 million. The continuation of the public safety communication systems and 911 software upgrades, along with the construction of the MHARS Crisis Receiving Center, renovations to the Emergency Management Agency Building and improvements to the Airport's runways and lighting are scheduled to occur in 2025.

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

DEPARTMENT FOCUS

The Lorain County Veterans Service Commission, a department of the County General fund is dedicated to delivering the finest quality service to our County veterans, their dependents and their survivors. The Commission is governed by a five member board which works closely with the Department of Human Services, Social Security Administration, Department of Veteran Affairs, and various other Federal, State, and local agencies. These and other veteran service groups help to establish a network of support systems to help meet the needs of all of Lorain County veterans.

The Commission's Veteran Service Officers hold accreditation through the Ohio Department of Veterans Services and the National Association of Veterans Service Officers. They are the duty experts on the claims process and serve as the veteran's liaison to the Department of Veterans Affairs.

Veterans or their widows who show a need and meet the eligibility requirements as established by the Commission can apply for temporary financial assistance. Assistance is based on household income and may be given for rent/mortgage, property taxes, utilities, car payment, car/home/life/and medical insurances, along with food or personal item vouchers. There is a review of household income, living expenses, available assets, medical expenses, and the special needs of each applicant when determining the client's eligibility and amount of assistance. The Lorain County veteran must have been discharged under honorable conditions and must have served on active duty or purposes other than training.

The Commission also provides veterans no cost transportation to their VA medical appointments at the Lorain Outpatient Clinic, Parma Outpatient Clinic, and Wade Park Medical Facility in Cleveland, Monday thru Friday (excluding holidays). Availability of a ride is on a first come, first served basis, as seating is limited. Local veterans who have medical appointments at the Lorain County Veterans Affairs Clinic may schedule round trip transportation from their home to their appointment. Veterans who have VA appointments at the Parma and Wade Park Facilities may be picked up at any of three locations in the County and transported to their appointments and then brought back to the County when all veterans are finished with their appointments.

FINANCIAL INFORMATION

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

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

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

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

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

INDEPENDENT AUDIT

The office of Keith Faber, Auditor of State conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2024. The unmodified opinion appears in the financial section of this report.

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

AWARDS

GFOA Certificate of Achievement

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its annual comprehensive financial report for the fiscal year ended December 31, 2023. This was the thirtieth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

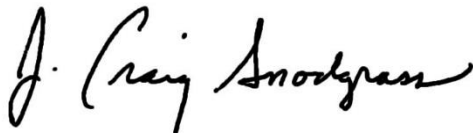
A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments

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

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

Respectfully yours,

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

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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Lorain County, Ohio
Elected Officials
As of December 31, 2024

Board of Commissioners

Jeff Riddell

David Moore

Michelle Hung (term ended 12/31/2024)

Martin Gallagher (term commenced 01/01/2025)

County Auditor

J. Craig Snodgrass, CPA, CGFM

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

J.D. Tomlinson (term ended 12/31/2024)

Tony Cillo (term commenced 01/01/2025)

Probate Court Judge

James T. Walther

Sheriff

Phil R. Stammitti (term ended 12/31/2024)

Jack M Hall (term commenced 01/01/2025)

Engineer

Kenneth P. Carney

Common Pleas Court Judges

Christopher Rothgery

Raymond Ewers

Chris Cook

Melissa Kobasher

John R. Miraldi (term ended 12/31/2024)

James Miraldi (term ended 12/31/2024)

Donna Freeman (term commenced 01/01/2025)

Giovanna Bremke (term commenced 01/01/2025)

Coroner

Dr. Stephen Evans (term ended 12/31/2024)

Dr. Frank Miller (term commenced 01/01/2025)

Domestic Relations Judges

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

Clerk of Courts

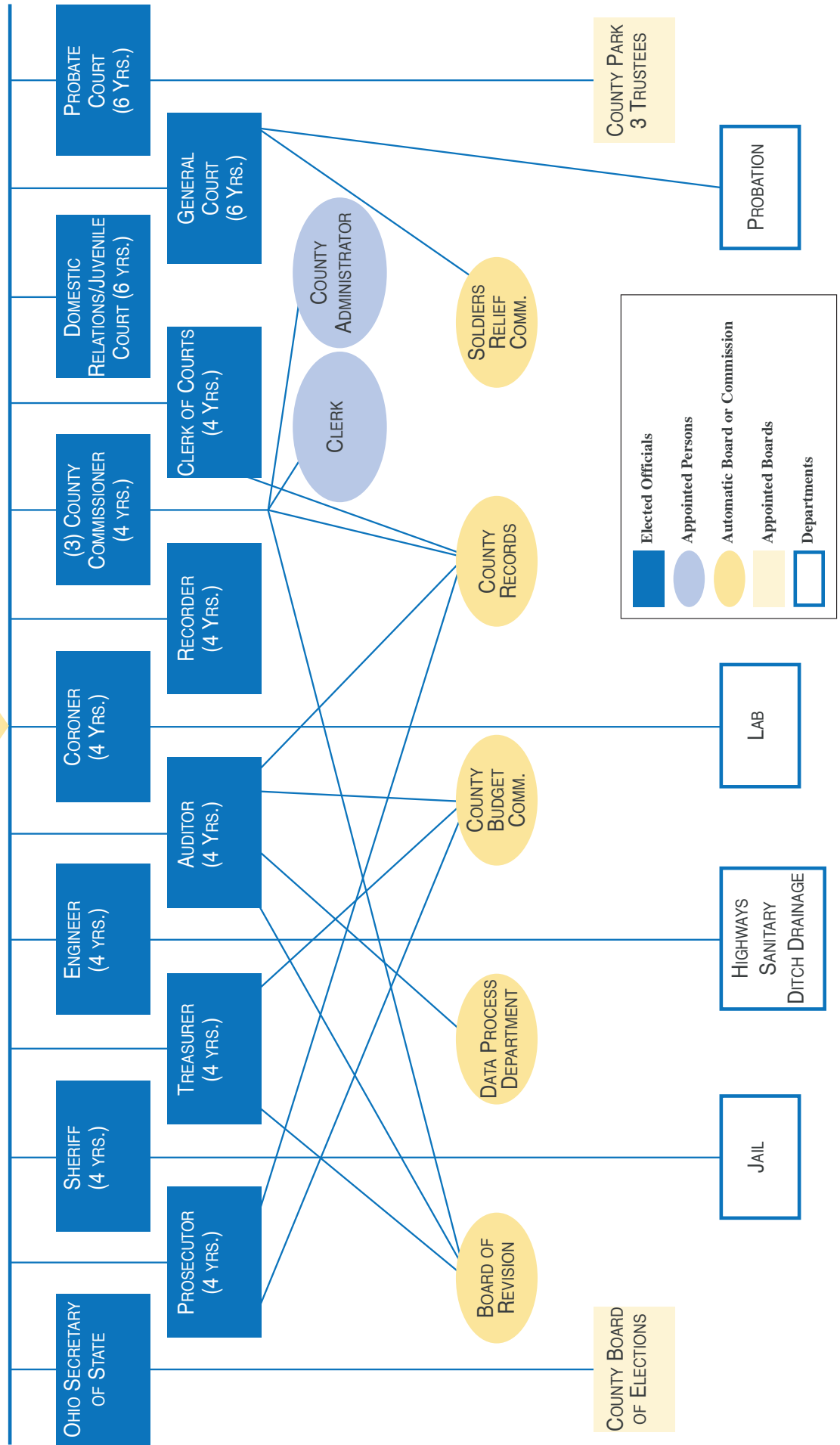
Tom Orlando

County Recorder

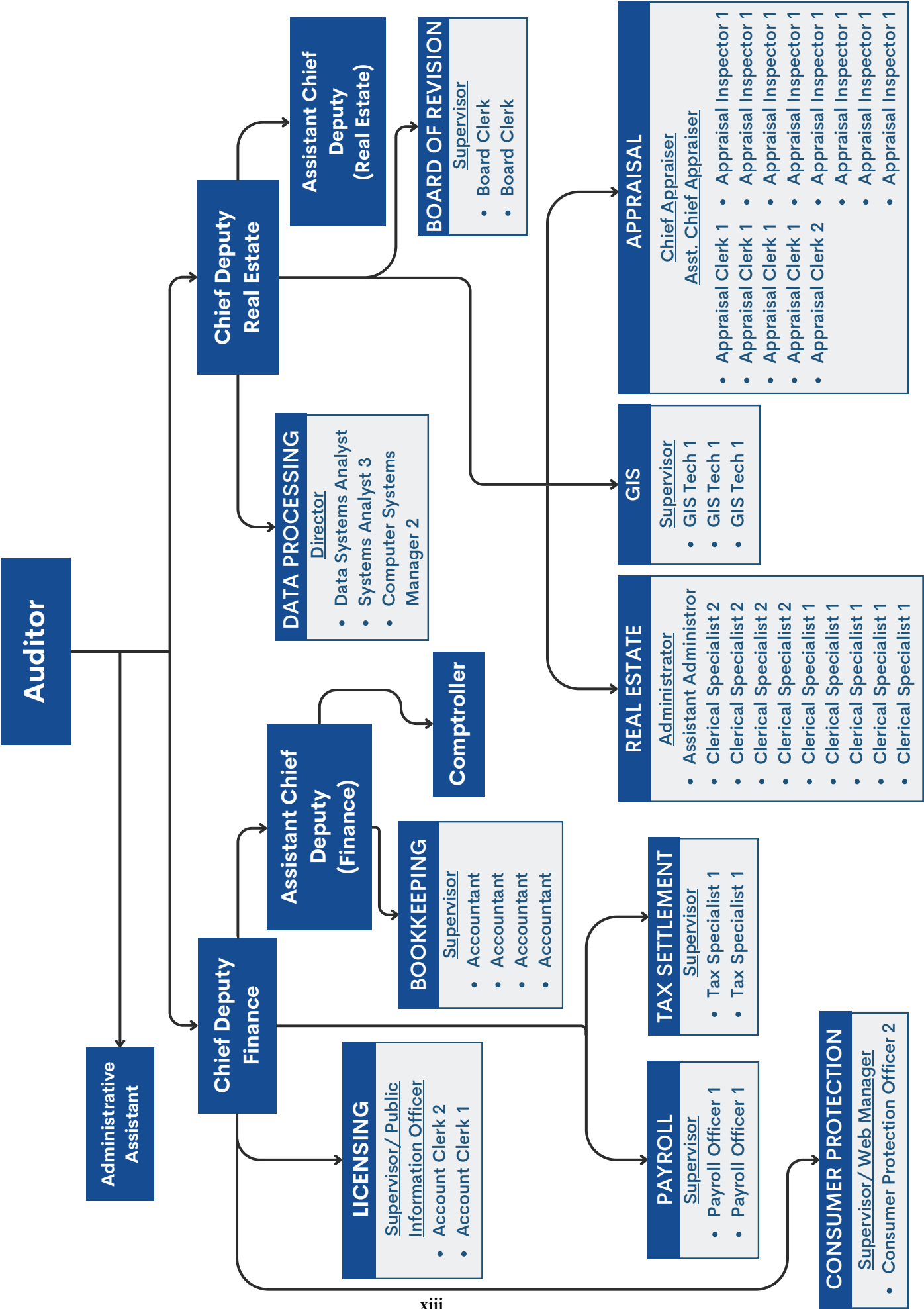
Mike Doran

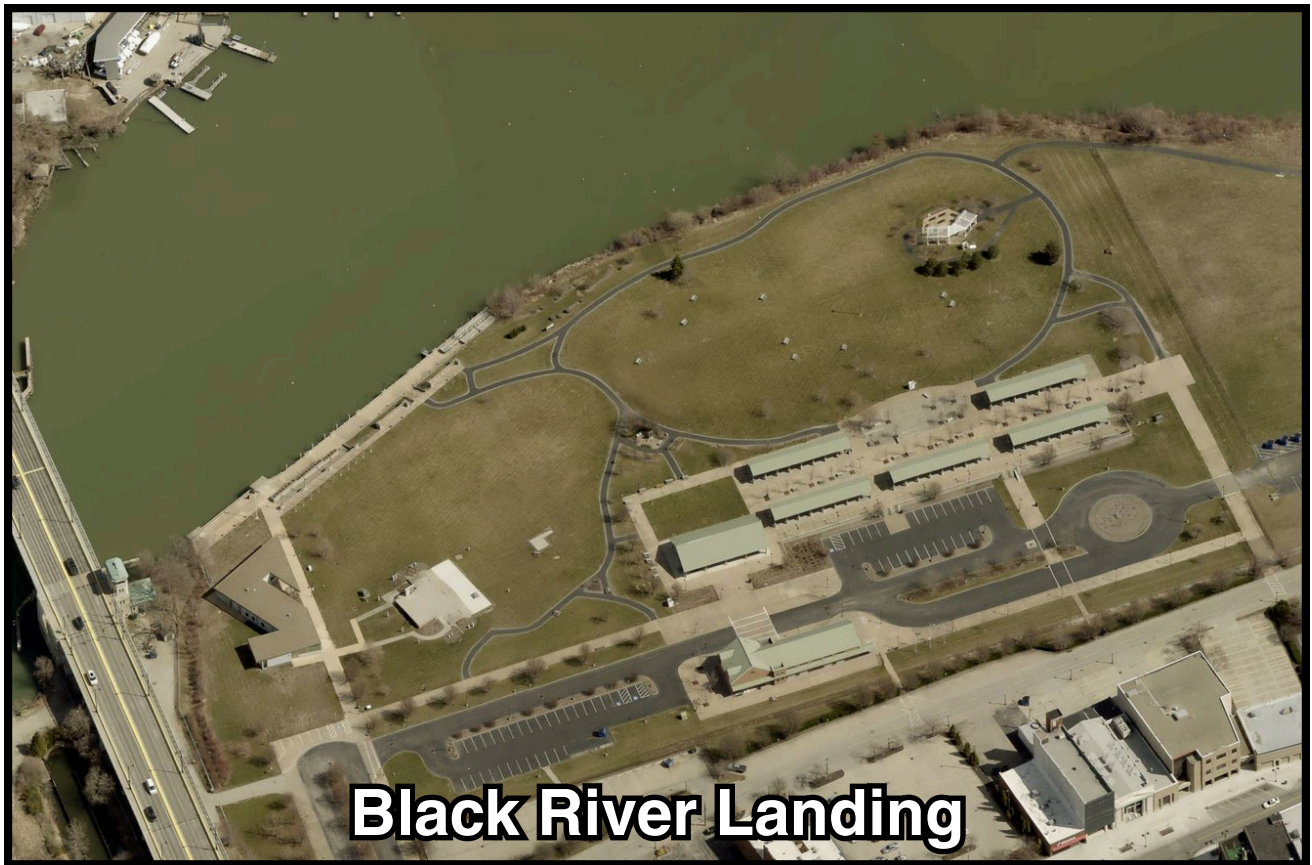
Lorain County Government

REGISTERED VOTERS



LORAIN COUNTY AUDITOR'S ORGANIZATIONAL CHART











Lorain County Fairgrounds



Lorain Harbor







Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lorain County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO



OHIO AUDITOR OF STATE KEITH FABER

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

INDEPENDENT AUDITOR'S REPORT

Lorain County
226 Middle Avenue
Elyria, Ohio 44035

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2024, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, the Job and Family Services Fund, the Children Services Fund, the Mental Health, Addiction and Recovery Services Fund, and the Lorain County Board of Developmental Disabilities Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Murray Ridge Production Center, Inc., which represent 8.7 percent, 22.5 percent, and 28.7 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc., is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Murray Ridge Production Center, Inc, were not audited in accordance with *Government Auditing Standards*.

Efficient • Effective • Transparent

Emphasis of Matter

As noted in Note 2 to the financial statements, the County changed the classification of the ARPA Fund from a major fund in 2023 to a nonmajor fund in 2024 and the Airport Fund from a major enterprise fund in 2023 to a nonmajor enterprise fund in 2024. Additionally, as noted in Notes 2 and 19 to the financial statements, the County is now able to estimate and report a previously disclosed but unreported Asset Retirement Obligation (ARO) which restated the beginning net position of the Sewer System Fund as of January 1, 2024. We did not modify our opinions regarding these matters.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining statements and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 29, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 29, 2025

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
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, 2024. 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, 2024 by \$278,743,689 (net position). Of the County's net position, \$132,796,819 is invested in capital assets and is not available for future spending. The County's total net position increased \$5,758,278 with the total unrestricted net position being a deficit of \$20,808,862.
- At the close of the fiscal year ended December 31, 2024, the County's governmental funds reported combined ending fund balances of \$204,396,491, a decrease of \$127,978 in comparison with the prior year fund balance.
- The unassigned fund balance for the General fund was \$33,586,016 or 40.73% of total general fund expenditures plus other financing uses. This represents a \$1,722,004 increase over the previous fiscal year.

Overview of the Financial Statements

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

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

Reporting the County as a Whole

The Statement of Net Position and Statement of Activities

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

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

The County maintains 83 governmental funds. Information is presented separately in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General fund, Job & Family Services fund, Children Services fund, Mental Health, Addiction and Recovery Services fund, LCBDD fund and Construction Projects fund which are considered to be major funds. Data from the other 76 funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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The County as Fiscal Agent or Custodian

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

Notes to the Basic Financial Statements

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position, the amount assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, was \$278,743,689 at the close of the most recent fiscal year. A comparative analysis of fiscal year 2024 to fiscal year 2023 follows:

	Governmental Activities			Business-Type Activities		
	2024	2023	Change	2024	Restated 2023	Change
Assets						
Current & Other Assets	\$ 344,866,475	\$ 362,526,059	\$ (17,659,584)	\$ 17,306,043	\$ 14,309,141	\$ 2,996,902
Net OPEB Asset	5,308,553	258,554	5,049,999	56,478	-	56,478
Capital Assets, Net	162,648,828	146,657,621	15,991,207	60,018,748	50,596,985	9,421,763
<i>Total Assets</i>	<u>512,823,856</u>	<u>509,442,234</u>	<u>3,381,622</u>	<u>77,381,269</u>	<u>64,906,126</u>	<u>12,475,143</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	109,167	124,763	(15,596)	659,197	710,059	(50,862)
Pension & OPEB	52,369,360	84,104,030	(31,734,670)	576,378	927,957	(351,579)
Asset Retirement Obligation	-	-	-	1,339,605	1,383,695	(44,090)
<i>Total Deferred Outflows of Resources</i>	<u>52,478,527</u>	<u>84,228,793</u>	<u>(31,750,266)</u>	<u>2,575,180</u>	<u>3,021,711</u>	<u>(446,531)</u>
Liabilities						
Current & Other Liabilities	25,832,007	39,134,785	(13,302,778)	2,540,510	3,120,608	(580,098)
Long-Term Liabilities:						
Due Within One Year	18,892,112	15,767,541	3,124,571	14,974,388	7,482,752	7,491,636
Due In More Than One Year:						
Net Pension Liability	152,899,349	178,442,166	(25,542,817)	1,674,572	1,952,853	(278,281)
Net OPEB Liability	-	3,664,470	(3,664,470)	-	40,757	(40,757)
Other Amounts	62,185,089	60,151,479	2,033,610	13,470,215	13,180,711	289,504
<i>Total Liabilities</i>	<u>259,808,557</u>	<u>297,160,441</u>	<u>(37,351,884)</u>	<u>32,659,685</u>	<u>25,777,681</u>	<u>6,882,004</u>
Deferred Inflows of Resources						
Property Taxes	68,184,488	63,972,698	4,211,790	-	-	-
Pension & OPEB	5,804,982	1,689,191	4,115,791	57,431	13,442	43,989
<i>Total Deferred Inflows of Resources</i>	<u>73,989,470</u>	<u>65,661,889</u>	<u>8,327,581</u>	<u>57,431</u>	<u>13,442</u>	<u>43,989</u>
Net Position						
Net Investment in Capital Assets	99,338,199	90,238,304	9,099,895	33,458,620	32,893,857	564,763
Restricted	166,699,254	163,907,530	2,791,724	56,478	-	56,478
Unrestricted	(34,533,097)	(23,297,137)	(11,235,960)	13,724,235	9,242,857	4,481,378
<i>Total Net Position</i>	<u>\$ 231,504,356</u>	<u>\$ 230,848,697</u>	<u>\$ 655,659</u>	<u>\$ 47,239,333</u>	<u>\$ 42,136,714</u>	<u>\$ 5,102,619</u>

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

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

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

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

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

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

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

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

The County's net investment in capital assets, totaling \$132.8 million, represents capital assets less accumulated depreciation/amortization 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 \$166.8 million represents resources that are subject to external restrictions on how they may be used.

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In governmental activities, cash and cash equivalents decreased significantly as a result of utilizing the American Rescue Plan funding received in prior years, which also accounts for the reduction in unearned revenue. There was an offsetting increase to property tax receivable and deferred inflows related to property taxes increased due to the sexennial property revaluation causing an increase in inside millage received by the General Fund and Debt Service Fund.

Current assets in business-type activities increased when compared to prior year. There was a significant increase in capital assets due to the addition of multiple sewer projects and improvements to the airport taxiways and lighting. There was also a significant increase in cash due to advances to the sewer and transit funds. The increase in current business-type liabilities is primarily due to the increase in Due Within One Year from an increase in borrowing of bond anticipation notes. The County generally can only use the net position to finance continuing sewer, airport and transit operations.

OPERS experienced a decrease in unfunded pension liability during the most recent measurement period, largely due to strong investment performance. While they had reported investment losses in the prior year, significant gains in the current year improved its funded position. Additionally, OPERS shifted from a net OPEB liability to a net OPEB asset, driven by favorable actuarial assumption changes and robust investment returns.

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In order to further understand what makes up the change in net position for the current year, a comparative analysis of fiscal year 2024 to fiscal year 2023 follows:

Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2024	2023	Change	2024	Restated 2023	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services	\$ 31,811,755	\$ 29,412,482	\$ 2,399,273	\$ 5,638,539	\$ 4,600,785	\$ 1,037,754
Operating Grants	90,670,313	90,344,584	325,729	5,242,021	3,989,469	1,252,552
Capital Grants	6,427,164	7,078,645	(651,481)	1,973,218	161,953	1,811,265
<i>Total Program Revenues</i>	<u>128,909,232</u>	<u>126,835,711</u>	<u>2,073,521</u>	<u>12,853,778</u>	<u>8,752,207</u>	<u>4,101,571</u>
General Revenues						
Property and Other Local Taxes	67,924,984	61,354,904	6,570,080	-	-	-
Sales Tax	41,203,546	41,334,012	(130,466)	-	-	-
Grants & Entitlements	15,914,958	11,294,575	4,620,383	-	-	-
Grants & Entitlements - ARPA	18,273,665	20,779,044	(2,505,379)	-	-	-
Other Income	15,562,373	22,397,036	(6,834,663)	1,183,390	1,189,030	(5,640)
<i>Total General Revenues</i>	<u>158,879,526</u>	<u>157,159,571</u>	<u>1,719,955</u>	<u>1,183,390</u>	<u>1,189,030</u>	<u>(5,640)</u>
<i>Total Revenues</i>	<u>287,788,758</u>	<u>283,995,282</u>	<u>3,793,476</u>	<u>14,037,168</u>	<u>9,941,237</u>	<u>4,095,931</u>
Program Expenses						
General Government						
Legislative and Executive	54,469,511	52,171,690	2,297,821	-	-	-
Judicial	30,927,842	29,667,626	1,260,216	-	-	-
Public Safety	49,163,319	42,863,520	6,299,799	-	-	-
Public Works	17,132,529	15,463,863	1,668,666	-	-	-
Health	23,035,656	24,730,911	(1,695,255)	-	-	-
Human Services	107,016,896	105,033,804	1,983,092	-	-	-
Economic Development and Assistance	2,010,566	1,530,501	480,065	-	-	-
Intergovernmental	-	1,238	(1,238)	-	-	-
Interest Expense	2,028,864	1,881,632	147,232	-	-	-
Enterprise Operations						
Sewer System	-	-	-	5,884,435	6,527,405	(642,970)
Lorain County Regional Airport	-	-	-	1,200,109	1,024,923	175,186
Lorain County Transit	-	-	-	3,197,921	3,529,200	(331,279)
<i>Total Program Expenses</i>	<u>285,785,183</u>	<u>273,344,785</u>	<u>12,440,398</u>	<u>10,282,465</u>	<u>11,081,528</u>	<u>(799,063)</u>
<i>Increase (Decrease) in Net Position</i>	<u>2,003,575</u>	<u>10,650,497</u>	<u>(8,646,922)</u>	<u>3,754,703</u>	<u>(1,140,291)</u>	<u>4,894,994</u>
Transfers	(1,347,916)	(2,059,613)	711,697	1,347,916	2,059,613	(711,697)
<i>Change in Net Position</i>	<u>655,659</u>	<u>8,590,884</u>	<u>(7,935,225)</u>	<u>5,102,619</u>	<u>919,322</u>	<u>4,183,297</u>
<i>Net Position Beginning of Year</i>	<u>230,848,697</u>	<u>222,257,813</u>	<u>8,590,884</u>	<u>42,136,714</u>	<u>41,217,392</u>	<u>919,322</u>
<i>Net Position End of Year</i>	<u>\$ 231,504,356</u>	<u>\$ 230,848,697</u>	<u>\$ 655,659</u>	<u>\$ 47,239,333</u>	<u>\$ 42,136,714</u>	<u>\$ 5,102,619</u>

Program revenues in governmental activities increased primarily due to higher charges for services, driven by the Board of Elections. This increase reflects the cyclical nature of elections, with presidential election years generating greater service revenue. There was a reduction in operating grants received by Intensive Supervision from the State due to the timing of their two-year grant cycles and a decrease in State and federal operating grants received by Children Services. These decreases were offset by a receivable related to opioid settlements resulting in an overall increase in operating grants. There was a decrease in capital grants to the Construction fund received for various road and bridge projects from state and federal agencies. The decrease in other income can be partially attributed to fluctuations in investment earnings throughout the year.

Property taxes increased from the sexennial property revaluation which increased inside millage received by the General Fund and Debt Service Fund. Grants and Entitlements increased due to a rise in state and federal funding received by Job & Family Services and the Mental Health, Addiction and Recovery Services Board. There was an offsetting decrease in ARPA-related grants and entitlements decreased as funding received for COVID has diminished.

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There were many increases across program expenses due to pension and OPEB-related expense allocations as previously discussed. Program expenses for human services has increased significantly due to LCDD's and Children Services' increased spending to meet the growing needs of the County residents. While this increased expenditure emphasizes our commitment to supporting those in need, the increase in grant fund has not been sufficient to support these increased expenditures. Public Safety expenses increased due to the timing of Intensive Supervision grants' two-year cycle.

Program revenues in business-type activities increased from the prior year. Charges for Services increased due to an rise in rates charged by the sanitary sewer fund along with serving new customers. Operating Grants increased due to influx of state and federal funding received by both Lorain County Transit and Lorain County Regional Airport. Capital Grants and Contributions increased due to Sanitary Sewer's additional funding received for various sewer projects.

Financial Analysis of the County's Funds

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

Governmental Fund Balances

<u>Fund</u>	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>Change</u>
General	\$ 59,384,826	\$ 57,853,537	\$ 1,531,289
Job & Family Services	4,694,476	4,440,228	254,248
Children Services	12,400,119	14,840,609	(2,440,490)
MHARS	19,201,740	20,475,389	(1,273,649)
LCBDD	20,670,069	26,925,278	(6,255,209)
Construction Projects	22,708,290	20,512,849	2,195,441

The General fund is the main operating fund of the County. At the end of the current fiscal year unassigned fund balance of the General fund is \$33,586,016, while total fund balance is \$59,384,826. As a measure of the General fund's liquidity, it may be useful to compare the unassigned General fund balance to total General fund expenditures plus other financing uses. Unassigned General fund balance represents 40.73% of total General fund expenditures plus other financing uses, while total fund balance represents 72% of that same amount.

The fund balance of the General fund increased modestly during the year. Revenues fell short of the previous year's totals by roughly \$2.5 million with most of that decrease caused by a reduction in interest revenue from lower interest rates on investments. Expenditures were higher than the prior year primarily due to an increase in personnel related costs.

Job & Family Services fund balance increased slightly primarily due to an increase in grant money received offset by an uptick in grant-related spending. Children Services fund balance decreased due to an increase in personnel costs, indirect cost expenditures and childcare-related contractual service expenditures. MHARS fund balance decreased due to additional spending to construct the crisis receiving center to better serve the residents of Lorain County. LCBDD fund balance decreased due to a decrease a change in programs administered by the State, while costs continue to increase in the department's efforts to continue to provide services to their clients. The Construction Projects fund balance increased due to additional federal funding for various road and bridge projects throughout the County.

General Fund Budgetary Highlights—The County's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements, and encumbrances. Changes are made to the budget as changes in revenues and spending patterns are experienced. The most significant budgeted fund is the General fund which is organized and structured on the basis of 32 departments and cost centers, each with its own set of budgeted line-item accounts. In the General Fund, the final budgeted revenues increased compared to the original budgeted revenues as operations progressed and the County had more data to generate a budget. The amendments to the budget included increasing licenses, permits and fees revenues to keep budget in line with actual receipts since the County received more than expected at the beginning of the year. Interest income budgets increased to keep up with the rising interest rate environment of 2024. Final total budgeted

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expenditures decreased compared to the original budgeted expenditures due to the final year of ARPA revenue replacement that reduced the expenditures for a portion of Sheriff salaries, and various software, emergency communications and renovation projects.

Capital Assets

The County's investment in capital assets for its government-wide activities as of December 31, 2024, amounts to \$222,667,576 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings, structures and improvements, vehicles, machinery & equipment, furniture & fixtures, intangible assets, infrastructure, sewer plants, sewer lines and water lines.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 5,387,817	\$ 5,387,817	\$ 4,630,231	\$ 4,630,231	\$ 10,018,048	\$ 10,018,048
Construction in Progress	22,551,268	10,562,258	7,234,428	1,286,887	29,785,696	11,849,145
Buildings and Improvements	79,102,878	82,400,268	6,682,609	7,240,620	85,785,487	89,640,888
Vehicles	7,687,420	7,255,742	760,501	540,394	8,447,921	7,796,136
Machinery and Equipment	6,112,021	6,017,987	416,293	398,873	6,528,314	6,416,860
Furniture & Fixtures	244,156	257,647	-	-	244,156	257,647
Intangibles	3,127,095	1,724,480	-	-	3,127,095	1,724,480
Infrastructure	36,464,346	32,372,423	-	-	36,464,346	32,372,423
Intangible Right-to-Use Assets	1,971,827	678,999	25,159	-	1,996,986	678,999
Sewer Plants	-	-	6,587,632	5,355,027	6,587,632	5,355,027
Sewer Lines	-	-	28,611,185	25,964,949	28,611,185	25,964,949
Water Lines	-	-	5,070,710	5,180,004	5,070,710	5,180,004
Total	\$ 162,648,828	\$ 146,657,621	\$ 60,018,748	\$ 50,596,985	\$ 222,667,576	\$ 197,254,606

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

Completed Projects

- 911 CAD System
- Sandstone Parkway Sanitary Sewer and Lift Station
- Cresthaven Homes Wastewater Treatment Plant
- Emerald Sewer
- Grove Avenue Waterline
- Forestview Sanitary Sewer Extension

Ongoing Projects

- MHARS Crisis Receiving Center
- EMA Building Renovations
- 911 System
- Jail Improvements and Sprinkler System
- Sandstone Ridge
- State Route 82 Sewer Extension
- Boone Road Sewer
- Airport Taxiway Rehabilitation and Lighting

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

Lorain County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

Debt Administration

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

The County did not obtain ratings from either Moody's Investors Services or Standard & Poor's in 2024, however Moody's had assigned an "Aa2" bond rating to the County in 2020 and reaffirmed the County's rating in 2023 via press release. Standard & Poor's assigned a Short Term Rating of "SP-1+" and a Long Term Rating of "AA/Stable" to the County in 2019 for bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

The following table illustrates the County's debt obligation as of December 31, 2024.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Bonds Anticipation Notes	\$ 13,375,000	\$ 12,055,000	\$ 14,255,000	\$ 8,830,000	\$ 27,630,000	\$ 20,885,000
General Obligation Bonds	41,525,000	39,845,000	8,435,000	8,070,000	49,960,000	47,915,000
Sales Tax Receipt Bonds	3,385,000	3,800,000	-	-	3,385,000	3,800,000
OWDA Loans	-	-	3,635,441	3,751,866	3,635,441	3,751,866
OPWC Loans	230,366	273,090	19,469	23,797	249,835	296,887
Leases Payable -						
Building and Vehicles	1,968,546	678,540	29,352	-	1,997,898	678,540
	<u>\$ 60,483,912</u>	<u>\$ 56,651,630</u>	<u>\$ 26,374,262</u>	<u>\$ 20,675,663</u>	<u>\$ 86,858,174</u>	<u>\$ 77,327,293</u>

In addition to sales tax receipts bonds, general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA and OPWC 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 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 the County's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to: J. Craig Snodgrass, CPA, CGFM, Lorain County Auditor, Lorain County Administration Building, 226 Middle Ave, 2nd Floor, Elyria, Ohio 44035.

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Lorain County, Ohio
Statement of Net Position
December 31, 2024

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 198,109,704	\$ 13,909,778	\$ 212,019,482	\$ -
Cash with Fiscal Agent	278,628	-	278,628	-
Cash and Cash Equivalents in Segregated Accounts	995,721	180,286	1,176,007	10,482,312
Bond Fund Program Reserves	-	-	-	9,091
Accounts Receivable	1,893,390	355,124	2,248,514	2,830,906
Accrued Interest Receivable	1,341,938	-	1,341,938	-
Property and Other Local Taxes Receivable	71,443,616	-	71,443,616	-
Sales Taxes Receivable	10,874,571	-	10,874,571	-
Special Assessments Receivable	25,603	7,607,761	7,633,364	-
Intergovernmental Receivable	31,908,991	961,735	32,870,726	-
Local Government Receivable	6,160,098	-	6,160,098	-
Notes Receivable	292,599	-	292,599	-
Loans Receivable	13,900,000	-	13,900,000	-
Internal Balances	5,729,444	(5,729,444)	-	-
Due from External Parties	105,620	-	105,620	-
Due from Component Unit	390,755	-	390,755	-
Materials and Supplies Inventory	1,415,797	20,803	1,436,600	250
Deposits	-	-	-	1,000
Assets Held for Resale	-	-	-	3,780,718
Noncurrent Assets:				
Bond Fund Program Reserves	-	-	-	2,895,738
Due from Other Entities	-	-	-	2,848,955
Net OPEB Asset	5,308,553	56,478	5,365,031	66,363
Non-Depreciable Capital Assets	27,939,085	11,864,659	39,803,744	544,543
Depreciable Capital Assets, Net	134,709,743	48,154,089	182,863,832	16,159,775
<i>Total Assets</i>	<u>512,823,856</u>	<u>77,381,269</u>	<u>590,205,125</u>	<u>39,619,651</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	109,167	659,197	768,364	-
Pension	47,848,175	526,596	48,374,771	879,194
OPEB	4,521,185	49,782	4,570,967	57,686
Asset Retirement Obligation	-	1,339,605	1,339,605	-
<i>Total Deferred Outflows of Resources</i>	<u>52,478,527</u>	<u>2,575,180</u>	<u>55,053,707</u>	<u>936,880</u>
Liabilities				
Accounts Payable	6,440,780	1,949,970	8,390,750	1,753,591
Accrued Wages and Benefits	5,077,736	46,146	5,123,882	-
Contracts Payable	1,926,325	391,139	2,317,464	-
Retainage Payable	565,206	74,663	639,869	-
Intergovernmental Payable	1,793,426	78,592	1,872,018	-
Payroll Withholding Payable	474,675	-	474,675	-
Accrued Interest Payable	-	-	-	30,866
Claims Payable	7,560,294	-	7,560,294	-
Unearned Revenue	1,993,565	-	1,993,565	-
Long-Term Liabilities:				
Due Within One Year	18,892,112	14,974,388	33,866,500	246,538
Due In More Than One Year:				
Net Pension Liability	152,899,349	1,674,572	154,573,921	2,064,587
Other Amounts Due in More Than One Year	62,185,089	13,470,215	75,655,304	20,223,807
<i>Total Liabilities</i>	<u>259,808,557</u>	<u>32,659,685</u>	<u>292,468,242</u>	<u>24,319,389</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	68,184,488	-	68,184,488	-
Leases	-	-	-	2,090,205
Pension	2,739,544	25,114	2,764,658	-
OPEB	3,065,438	32,317	3,097,755	45,443
<i>Total Deferred Inflows of Resources</i>	<u>73,989,470</u>	<u>57,431</u>	<u>74,046,901</u>	<u>2,135,648</u>
Net Position				
Net Investment in Capital Assets	99,338,199	33,458,620	132,796,819	16,413,274
Restricted for:				
Judicial Programs and Services	5,918,875	-	5,918,875	-
Public Safety Programs and Services	10,168,130	-	10,168,130	-
Health Programs and Services	60,999,180	-	60,999,180	-
Human Service Programs and Services	25,181,350	-	25,181,350	647,229
Bond Fund Program Reserves	-	-	-	2,304,366
Community and Economic Development and Assistance	1,301,922	-	1,301,922	111,500
Real Estate Assessment	10,171,466	-	10,171,466	-
Highways, Streets, Roads and Bridges	9,342,792	-	9,342,792	-
DRETAC	2,906,201	-	2,906,201	-
Hotel/Motel	2,562,294	-	2,562,294	-
Capital Projects	28,865,827	-	28,865,827	-
Debt Service	3,212,064	-	3,212,064	-
OPEB	5,308,553	56,478	5,365,031	-
Other Governmental Purposes	760,600	-	760,600	-
Unrestricted	(34,533,097)	13,724,235	(20,808,862)	(5,374,875)
<i>Total Net Position</i>	<u>\$ 231,504,356</u>	<u>\$ 47,239,333</u>	<u>\$ 278,743,689</u>	<u>\$ 14,101,494</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, 2024

		Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
	Expenses			
Governmental Activities				
General Government				
Legislative and Executive	\$ 54,469,511	\$ 16,133,821	\$ -	\$ -
Judicial	30,927,842	6,341,009	35,000	-
Public Safety	49,163,319	4,095,336	2,621,827	-
Public Works	17,132,529	1,111,332	10,302,138	6,427,164
Health	23,035,656	2,709,948	19,870,393	-
Human Services	107,016,896	1,420,309	55,914,416	-
Economic Development and Assistance	2,010,566	-	1,926,539	-
Interest Expense	2,028,864	-	-	-
<i>Total Governmental Activities</i>	<u>285,785,183</u>	<u>31,811,755</u>	<u>90,670,313</u>	<u>6,427,164</u>
Business-Type Activities				
Sewer System	5,884,435	4,995,885	10,000	1,973,218
Lorain County Regional Airport	1,200,109	588,093	1,533,383	-
Lorain County Transit	3,197,921	54,561	3,698,638	-
<i>Total Business-Type Activities</i>	<u>10,282,465</u>	<u>5,638,539</u>	<u>5,242,021</u>	<u>1,973,218</u>
<i>Total Primary Government</i>	<u>\$ 296,067,648</u>	<u>\$ 37,450,294</u>	<u>\$ 95,912,334</u>	<u>\$ 8,400,382</u>
Component Unit				
Lorain County Port Authority	\$ 5,220,123	\$ 766,828	\$ 1,037,896	\$ -
Murray Ridge Production Center, Inc.	1,294,457	1,415,284	-	-
Lorain County Visitor's Bureau, Inc.	1,245,360	-	-	-
<i>Total Component Units</i>	<u>\$ 7,759,940</u>	<u>\$ 2,182,112</u>	<u>\$ 1,037,896</u>	<u>\$ -</u>
<i>Total</i>	<u>\$ 303,827,588</u>	<u>\$ 39,632,406</u>	<u>\$ 96,950,230</u>	<u>\$ 8,400,382</u>

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year, as Previously Reported

Restatement

Net Position Beginning of Year, as Restated

Net Position End of Year

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

<div> <div>Net (Expense)</div> <div>Revenue and Changes</div> <div>in Net Position</div> </div>			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (38,335,690)	\$ -	\$ (38,335,690)	\$ -
(24,551,833)	-	(24,551,833)	-
(42,446,156)	-	(42,446,156)	-
708,105	-	708,105	-
(455,315)	-	(455,315)	-
(49,682,171)	-	(49,682,171)	-
(84,027)	-	(84,027)	-
(2,028,864)	-	(2,028,864)	-
(156,875,951)	-	(156,875,951)	-
-	1,094,668	1,094,668	-
-	921,367	921,367	-
-	555,278	555,278	-
-	2,571,313	2,571,313	-
(156,875,951)	2,571,313	(154,304,638)	-
-	-	-	(3,415,399)
-	-	-	120,827
-	-	-	(1,245,360)
-	-	-	(4,539,932)
(156,875,951)	2,571,313	(154,304,638)	(4,539,932)
67,924,984	-	67,924,984	-
41,203,546	-	41,203,546	-
-	-	-	922,922
15,914,958	-	15,914,958	1,069,902
18,273,665	-	18,273,665	-
10,160,492	-	10,160,492	353,882
5,401,881	1,183,390	6,585,271	144,451
158,879,526	1,183,390	160,062,916	2,491,157
(1,347,916)	1,347,916	-	-
157,531,610	2,531,306	160,062,916	2,491,157
655,659	5,102,619	5,758,278	(2,048,775)
230,848,697	42,575,019	273,423,716	16,150,269
-	(438,305)	(438,305)	-
230,848,697	42,136,714	272,985,411	16,150,269
\$ 231,504,356	\$ 47,239,333	\$ 278,743,689	\$ 14,101,494

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

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2024

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 23,518,450	\$ 4,197,479	\$ 14,127,778	\$ 20,496,115
Cash with Fiscal Agent	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	27,158	-	108,451	505
Accounts Receivable	453,699	-	1,898	-
Accrued Interest Receivable	1,334,813	-	-	-
Property and Other Local Taxes Receivable	12,783,324	-	11,949,226	11,587,148
Sales Taxes Receivable	7,253,057	-	-	-
Special Assessments Receivable	-	-	-	-
Intergovernmental Receivable	3,851,595	2,430,367	4,396,896	7,783,603
Local Government Receivable	1,857,969	-	-	-
Loans Receivable	13,900,000	-	-	-
Notes Receivable	-	-	-	-
Due from External Parties	105,620	-	-	-
Due from Other Funds	3,652,924	88,126	-	-
Due from Component Unit	390,755	-	-	-
Advances to Other Funds	12,786,626	-	-	-
Materials and Supplies Inventory	-	40,589	6,431	-
<i>Total Assets</i>	<u>\$ 81,915,990</u>	<u>\$ 6,756,561</u>	<u>\$ 30,590,680</u>	<u>\$ 39,867,371</u>
Liabilities				
Accounts Payable	837,594	741,971	608,986	1,807,713
Accrued Wages and Benefits	1,780,900	351,925	519,020	75,082
Contracts Payable	165,782	-	-	1,634,742
Retainage Payable	-	-	-	565,206
Payroll Withholdings Payable	474,675	-	-	-
Intergovernmental Payable	482,672	215,549	129,558	16,925
Due to Other Funds	104,014	86,924	1,006,114	52,461
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>3,845,637</u>	<u>1,396,369</u>	<u>2,263,678</u>	<u>4,152,129</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	12,215,555	-	11,418,503	11,072,507
Unavailable Revenue	6,469,972	665,716	4,508,380	5,440,995
<i>Total Deferred Inflows of Resources</i>	<u>18,685,527</u>	<u>665,716</u>	<u>15,926,883</u>	<u>16,513,502</u>
Fund Balances				
Nonspendable	15,726,643	40,589	6,431	-
Restricted	-	4,653,887	12,393,688	19,201,740
Committed	-	-	-	-
Assigned	10,072,167	-	-	-
Unassigned	33,586,016	-	-	-
<i>Total Fund Balance</i>	<u>59,384,826</u>	<u>4,694,476</u>	<u>12,400,119</u>	<u>19,201,740</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 81,915,990</u>	<u>\$ 6,756,561</u>	<u>\$ 30,590,680</u>	<u>\$ 39,867,371</u>

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

LCBDD	Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 22,022,782	\$ 29,824,904	\$ 64,239,204	\$ 178,426,712
-	-	278,628	278,628
-	-	859,607	995,721
156,432	-	487,560	1,099,589
-	-	7,125	1,341,938
22,137,976	-	12,985,942	71,443,616
-	-	3,621,514	10,874,571
-	-	25,603	25,603
3,180,392	2,905,330	7,351,665	31,899,848
-	-	4,302,129	6,160,098
-	-	-	13,900,000
-	-	292,599	292,599
-	-	-	105,620
-	-	83,286	3,824,336
-	-	-	390,755
-	-	144,784	12,931,410
304,388	-	1,064,389	1,415,797
<u>\$ 47,801,970</u>	<u>\$ 32,730,234</u>	<u>\$ 95,744,035</u>	<u>\$ 335,406,841</u>
1,203,886	-	1,202,747	6,402,897
794,941	-	1,545,981	5,067,849
-	125,801	-	1,926,325
-	-	-	565,206
-	-	-	474,675
375,486	-	541,144	1,761,334
7,067	200,000	1,590,006	3,046,586
-	6,040,813	1,897,903	7,938,716
-	750,000	1,243,565	1,993,565
<u>2,381,380</u>	<u>7,116,614</u>	<u>8,021,346</u>	<u>29,177,153</u>
21,154,721	-	12,323,202	68,184,488
<u>3,595,800</u>	<u>2,905,330</u>	<u>10,062,516</u>	<u>33,648,709</u>
<u>24,750,521</u>	<u>2,905,330</u>	<u>22,385,718</u>	<u>101,833,197</u>
304,388	-	1,064,389	17,142,440
20,365,681	22,708,290	65,140,033	144,463,319
-	-	25,167	25,167
-	-	-	10,072,167
-	-	(892,618)	32,693,398
<u>20,670,069</u>	<u>22,708,290</u>	<u>65,336,971</u>	<u>204,396,491</u>
<u>\$ 47,801,970</u>	<u>\$ 32,730,234</u>	<u>\$ 95,744,035</u>	<u>\$ 335,406,841</u>

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

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Lorain County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2024*

Total Governmental Fund Balances			\$ 204,396,491
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			162,648,828
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:			
Delinquent Property Taxes	\$ 3,169,161		
Special Assessments	25,603		
Opioid Settlement	2,449,427		
Intergovernmental	<u>28,004,518</u>	33,648,709	
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets, liabilities and deferred outflows/inflows of resources of the internal service funds are included in governmental activities in the statement of net position.			12,804,780
Unamortized loss on refunding represents deferred outflows, which do not use current financial resources and, therefore, are not reported in the funds.			109,167
The net pension liability and net OPEB liability/asset are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.			
Net OPEB Asset	5,308,553		
Deferred Outflows - Pension	47,848,175		
Deferred Outflows - OPEB	4,521,185		
Net Pension Liability	(152,899,349)		
Deferred Inflows - Pension	(2,739,544)		
Deferred Inflows - OPEB	<u>(3,065,438)</u>	(101,026,418)	
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
General Obligation Bonds	(41,525,000)		
OPWC Loans	(230,366)		
Sales Tax Receipt Bond	(3,385,000)		
Bond Anticipation Notes	(13,375,000)		
Unamortized Bond Premium	(444,353)		
Leases	(1,968,545)		
Compensated Absences	<u>(20,148,937)</u>	(81,077,201)	
<i>Net Position of Governmental Activities</i>			<u><u>\$ 231,504,356</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
Governmental Funds
For the Year Ended December 31, 2024

	General	Job & Family Services	Children Services	Mental Health, Addiction and Recovery Services
Revenues				
Property and Other Local Taxes	\$ 9,792,366	\$ -	\$ 11,824,630	\$ 11,218,918
Sales Tax	27,306,816	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	5,942,012	-	-	-
Licenses, Permits and Fees	13,220,052	-	-	-
Fines and Forfeitures	623,225	-	-	-
Special Assessments	-	-	-	-
Intergovernmental	14,217,722	18,669,082	13,224,777	14,421,322
Interest	10,194,092	-	-	-
Miscellaneous	1,274,229	62,760	60,428	538,103
<i>Total Revenues</i>	<u>82,570,514</u>	<u>18,731,842</u>	<u>25,109,835</u>	<u>26,178,343</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	39,381,738	-	-	-
Judicial Systems	22,345,972	-	-	-
Public Safety	8,746,704	-	-	-
Public Works	91,045	-	-	-
Health	742	-	-	26,886,786
Human Services	3,827,765	19,523,691	27,497,484	-
Economic Development and Assistance	-	-	-	-
Capital Outlay	781,109	-	-	565,206
Debt Service:				
Principal Retirement	113,500	-	20,540	-
Interest and Fiscal Charges	30,513	-	33,460	-
<i>Total Expenditures</i>	<u>75,319,088</u>	<u>19,523,691</u>	<u>27,551,484</u>	<u>27,451,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,251,426</u>	<u>(791,849)</u>	<u>(2,441,649)</u>	<u>(1,273,649)</u>
Other Financing Sources (Uses)				
Issuance of General Obligation Bonds	-	-	-	-
Issuance of Bond Anticipation Notes	-	-	-	-
Inception of Lease	1,424,046	-	-	-
Premium on Debt Issuance	-	-	-	-
Transfers In	-	1,055,677	-	-
Transfers Out	(7,144,183)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(5,720,137)</u>	<u>1,055,677</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>1,531,289</u>	<u>263,828</u>	<u>(2,441,649)</u>	<u>(1,273,649)</u>
<i>Fund Balances, as previously reported</i>	<u>57,853,537</u>	<u>4,440,228</u>	<u>14,840,609</u>	<u>20,475,389</u>
Change within the financial reporting entity (major to nonmajor fund)	-	-	-	-
<i>Fund Balances, as adjusted</i>	<u>57,853,537</u>	<u>4,440,228</u>	<u>14,840,609</u>	<u>20,475,389</u>
<i>Increase (Decrease) in Consumable Inventory</i>	<u>-</u>	<u>(9,580)</u>	<u>1,159</u>	<u>-</u>
<i>Fund Balances End of Year</i>	<u>\$ 59,384,826</u>	<u>\$ 4,694,476</u>	<u>\$ 12,400,119</u>	<u>\$ 19,201,740</u>

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

LCBDD	Formerly Major Fund American Rescue Plan	Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 21,442,086	\$ -	\$ -	\$ 12,564,427	\$ 66,842,427
-	-	-	13,654,341	40,961,157
-	-	-	901,655	901,655
835,953	-	-	8,047,062	14,825,027
82,967	-	-	5,783,711	19,086,730
-	-	-	1,146,429	1,769,654
-	-	-	35,362	35,362
12,252,880	-	8,797,364	50,522,735	132,105,882
-	-	-	139,982	10,334,074
232,377	-	348	4,139,089	6,307,334
<u>34,846,263</u>	<u>-</u>	<u>8,797,712</u>	<u>96,934,793</u>	<u>293,169,302</u>
-	-	-	25,384,268	64,766,006
-	-	-	1,237,594	23,583,566
-	-	-	35,595,965	44,342,669
-	-	-	11,454,532	11,545,577
-	-	-	2,500,469	29,387,997
41,066,275	-	-	14,762,525	106,677,740
-	-	-	1,994,493	1,994,493
-	-	11,911,271	-	13,257,586
-	-	-	14,607,724	14,741,764
-	-	-	2,511,263	2,575,236
<u>41,066,275</u>	<u>-</u>	<u>11,911,271</u>	<u>110,048,833</u>	<u>312,872,634</u>
<u>(6,220,012)</u>	<u>-</u>	<u>(3,113,559)</u>	<u>(13,114,040)</u>	<u>(19,703,332)</u>
-	-	-	4,875,000	4,875,000
-	-	6,000,000	7,375,000	13,375,000
-	-	-	-	1,424,046
-	-	-	464,889	464,889
-	-	-	8,567,285	9,622,962
-	-	(691,000)	(2,154,694)	(9,989,877)
-	-	5,309,000	19,127,480	19,772,020
(6,220,012)	-	2,195,441	6,013,440	68,688
26,925,278	-	20,512,849	59,476,579	204,524,469
-	-	-	-	-
26,925,278	-	20,512,849	59,476,579	204,524,469
<u>(35,197)</u>	<u>-</u>	<u>-</u>	<u>(153,048)</u>	<u>(196,666)</u>
<u>\$ 20,670,069</u>	<u>\$ -</u>	<u>\$ 22,708,290</u>	<u>\$ 65,336,971</u>	<u>\$ 204,396,491</u>

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

Lorain County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024*

Net Change in Fund Balances - Total Governmental Funds		\$ 68,688
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 23,220,705	
Current Year Depreciation/Amortization	<u>(6,374,342)</u>	16,846,363
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(855,156)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	180,902	
Special Assessments	(1,357)	
Opioid Settlement	2,449,427	
Intergovernmental	<u>(3,052,520)</u>	(423,548)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		(196,666)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	3,195,000	
OPWC Loans	42,724	
Sales Tax Receipt Bond	415,000	
Bond Anticipation Notes	10,955,000	
Lease	<u>134,040</u>	14,741,764
Debt proceeds issued and inception of lease in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
General Obligation Bonds	(4,875,000)	
Inception of Lease	(1,424,046)	
Bond Anticipation Notes	<u>(13,375,000)</u>	(19,674,046)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Amortization of Premium on Bonds	63,479	
Amortization of Refunding Loss	<u>(15,596)</u>	47,883
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		14,157,124
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(16,456,774)	
OPEB	<u>706,475</u>	(15,750,299)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		(8,017,070)
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences		<u>(289,378)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 655,659</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 (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 9,262,512	\$ 9,620,185	\$ 9,620,185	\$ -	\$ 9,620,185	\$ -
Sales Tax	28,000,000	27,304,145	27,304,145	-	27,304,145	-
Charges for Services	5,066,177	4,445,340	4,445,340	-	4,445,340	-
Licenses, Permits and Fees	11,159,930	12,907,454	13,042,613	-	13,042,613	135,159
Fines and Forfeitures	705,000	619,906	625,295	-	625,295	5,389
Intergovernmental Revenue	12,825,482	12,849,454	12,849,454	-	12,849,454	-
Interest Income	4,500,400	6,803,421	6,949,728	-	6,949,728	146,307
Miscellaneous Revenue	2,013,313	1,888,911	1,892,141	-	1,892,141	3,230
Total Revenues	73,532,814	76,438,816	76,728,901	-	76,728,901	290,085
Expenditures						
Current:						
General Government:						
Legislative and Executive	44,926,720	41,344,430	38,473,747	1,041,149	39,514,896	1,829,534
Judicial	21,794,469	23,595,763	22,348,636	125,236	22,473,872	1,121,891
Public Safety	10,689,996	8,397,296	7,857,401	163,348	8,020,749	376,547
Public Works	91,300	91,800	91,555	-	91,555	245
Health	1,200	1,200	742	-	742	458
Human Services	4,618,717	4,775,209	3,818,279	153,878	3,972,157	803,052
Capital Outlay	4,846,986	3,160,441	1,449,511	1,339,482	2,788,993	371,448
Intergovernmental	2,000	2,000	810	-	810	1,190
Total Expenditures	86,971,388	81,368,139	74,040,681	2,823,093	76,863,774	4,504,365
Excess of Revenues Over Expenditures	(13,438,574)	(4,929,323)	2,688,220	(2,823,093)	(134,873)	4,794,450
Other Financing Sources (Uses)						
Transfers In	-	770,000	770,000	-	770,000	-
Transfers Out	(3,500,000)	(7,176,184)	(7,144,183)	-	(7,144,183)	32,001
Advances In	-	2,750,000	2,750,000	-	2,750,000	-
Advances Out	-	(3,808,280)	(3,808,280)	-	(3,808,280)	-
Total Other Financing Sources (Uses)	(3,500,000)	(7,464,464)	(7,432,463)	-	(7,432,463)	32,001
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,938,574)	(12,393,787)	(4,744,243)	<u>\$ (2,823,093)</u>	<u>\$ (7,567,336)</u>	<u>\$ 4,826,451</u>
Fund Balance at Beginning of Year	26,382,990	26,382,990	26,382,990			
Fund Balance at End of Year	\$ 9,444,416	\$ 13,989,203	\$ 21,638,747			

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 (Non-GAAP Basis) and Actual
Job & Family Services
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Intergovernmental Revenue	\$ 16,290,000	\$ 19,699,056	\$ 19,733,167	\$ -	\$ 19,733,167	\$ 34,111
Miscellaneous Revenue	1,330,000	358,807	358,807	-	358,807	-
Total Revenues	17,620,000	20,057,863	20,091,974	-	20,091,974	34,111
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,800,000	7,950,385	7,222,077	-	7,222,077	728,308
Fringe Benefits	4,420,600	4,736,954	4,296,267	-	4,296,267	440,687
Material and Supplies	222,500	337,500	300,635	-	300,635	36,865
Equipment	200,576	249,897	214,105	7,613	221,718	28,179
Contractual Services	6,493,038	8,048,481	7,452,075	161,740	7,613,815	434,666
Capital Outlay	500	500	-	-	-	500
Fees	188,000	188,000	134,772	-	134,772	53,228
Other	48,272	146,417	130,879	-	130,879	15,538
Total Expenditures	19,373,486	21,658,134	19,750,810	169,353	19,920,163	1,737,971
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,753,486)	(1,600,271)	341,164	(169,353)	171,811	1,772,082
Other Financing Sources (Uses)						
Transfers In	1,700,000	1,055,677	1,055,677	-	1,055,677	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(53,486)	(544,594)	1,396,841	<u>\$ (169,353)</u>	<u>\$ 1,227,488</u>	<u>\$ 1,772,082</u>
Fund Balance at Beginning of Year	2,800,638	2,800,638	2,800,638			
Fund Balance at End of Year	\$ 2,747,152	\$ 2,256,044	\$ 4,197,479			

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 (Non-GAAP Basis) and Actual
Children Services
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 11,231,479	\$ 11,724,486	\$ 11,724,486	\$ -	\$ 11,724,486	\$ -
Intergovernmental Revenue	12,258,210	14,510,923	14,510,923	-	14,510,923	-
Miscellaneous Revenue	75,000	58,530	58,530	-	58,530	-
Total Revenues	23,564,689	26,293,939	26,293,939	-	26,293,939	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	11,482,540	11,142,540	11,045,886	-	11,045,886	96,654
Fringe Benefits	5,448,498	4,884,211	4,828,581	-	4,828,581	55,630
Material and Supplies	218,429	266,056	254,426	7,382	261,808	4,248
Equipment	10,000	230,623	228,421	-	228,421	2,202
Contractual Services	10,038,420	10,845,098	10,409,296	164,016	10,573,312	271,786
Capital Outlay	-	500,000	-	-	-	500,000
Fees	655,750	656,664	31,233	-	31,233	625,431
Other	495,170	846,384	800,883	3,458	804,341	42,043
Total Expenditures	28,348,807	29,371,576	27,598,726	174,856	27,773,582	1,597,994
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,784,118)	(3,077,637)	(1,304,787)	\$ (174,856)	\$ (1,479,643)	\$ 1,597,994
Fund Balance at Beginning of Year	15,048,785	15,048,785	15,048,785			
Fund Balance at End of Year	\$ 10,264,667	\$ 11,971,148	\$ 13,743,998			

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 (Non-GAAP Basis) and Actual
Mental Health, Addiction and Recovery Services
For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Property Taxes	\$ 10,759,444	\$ 11,121,826	\$ 11,121,826	\$ -	\$ 11,121,826	\$ -
Intergovernmental Revenue	7,727,737	12,208,720	12,208,720	-	12,208,720	-
Miscellaneous Revenue	6,769,000	560,644	560,644	-	560,644	-
Total Revenues	25,256,181	23,891,190	23,891,190	-	23,891,190	-
Expenditures						
Current:						
Health:						
Salaries and Wages	1,554,680	1,505,390	1,505,390	-	1,505,390	-
Fringe Benefits	625,320	693,220	596,031	-	596,031	97,189
Material and Supplies	72,500	107,767	87,045	-	87,045	20,722
Equipment	22,000	18,956	11,757	-	11,757	7,199
Contractual Services	17,170,154	21,822,030	17,753,757	730,277	18,484,034	3,337,996
Capital Outlay	8,390,286	8,208,975	2,869,442	4,283,517	7,152,959	1,056,016
Other	1,718,123	2,571,447	2,230,968	-	2,230,968	340,479
Total Expenditures	29,553,063	34,927,785	25,054,390	5,013,794	30,068,184	4,859,601
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,296,882)	(11,036,595)	(1,163,200)	\$ (5,013,794)	\$ (6,176,994)	\$ 4,859,601
Fund Balance at Beginning of Year	21,287,164	21,287,164	21,287,164			
Fund Balance at End of Year	\$ 16,990,282	\$ 10,250,569	\$ 20,123,964			

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 (Non-GAAP Basis) and Actual
LCBDD
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 20,578,194	\$ 21,256,555	\$ 21,256,555	\$ -	\$ 21,256,555	\$ -
Charges for Services	-	835,953	835,953	-	835,953	-
Licenses, Permits and Fees	3,000,000	1,975	1,975	-	1,975	-
Intergovernmental Revenue	9,408,301	14,186,517	14,186,517	-	14,186,517	-
Miscellaneous Revenue	165,000	234,999	234,999	-	234,999	-
Total Revenues	33,151,495	36,515,999	36,515,999	-	36,515,999	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	17,738,000	17,730,000	16,668,473	-	16,668,473	1,061,527
Fringe Benefits	8,175,640	8,183,640	8,014,005	-	8,014,005	169,635
Material and Supplies	810,966	890,728	689,960	166,463	856,423	34,305
Equipment	205,000	282,000	276,093	4,570	280,663	1,337
Contractual Services	6,819,123	8,121,905	6,149,858	1,684,489	7,834,347	287,558
Capital Outlay	70,000	162,000	161,104	-	161,104	896
Fees	162,031	172,031	122,377	34,342	156,719	15,312
Other	6,285,591	8,538,367	8,386,167	7,158	8,393,325	145,042
Total Expenditures	40,266,351	44,080,671	40,468,037	1,897,022	42,365,059	1,715,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,114,856)	(7,564,672)	(3,952,038)	\$ (1,897,022)	\$ (5,849,060)	\$ 1,715,612
Fund Balance at Beginning of Year	25,263,802	25,263,802	25,263,802			
Fund Balance at End of Year	\$ 18,148,946	\$ 17,699,130	\$ 21,311,764			

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

Lorain County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2024

	Enterprise Funds			Governmental Activities
	Sewer System	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 12,267,135	\$ 1,642,643	\$ 13,909,778	\$ 19,682,992
Cash and Cash Equivalents in Segregated Accounts	124,638	55,648	180,286	-
Receivables, Net of Allowances	-	-	-	-
Accounts Receivable	319,305	35,819	355,124	793,801
Intergovernmental Receivable	-	961,735	961,735	9,143
Special Assessments Receivable	7,607,761	-	7,607,761	-
Due From Other Funds	-	55,747	55,747	-
Materials and Supplies Inventory	20,803	-	20,803	-
<i>Total Current Assets</i>	<u>20,339,642</u>	<u>2,751,592</u>	<u>23,091,234</u>	<u>20,485,936</u>
<i>Non-Current Assets:</i>				
Net OPEB Asset	51,344	5,134	56,478	-
Non-Depreciable Capital Assets	2,578,278	9,286,381	11,864,659	-
Depreciable Capital Assets, Net	40,939,474	7,214,615	48,154,089	-
<i>Total Non-Current Assets</i>	<u>43,569,096</u>	<u>16,506,130</u>	<u>60,075,226</u>	<u>-</u>
<i>Total Assets</i>	<u>63,908,738</u>	<u>19,257,722</u>	<u>83,166,460</u>	<u>20,485,936</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	659,197	-	659,197	-
Pension	478,724	47,872	526,596	-
OPEB	45,257	4,525	49,782	-
Asset Retirement Obligation	1,339,605	-	1,339,605	-
<i>Total Deferred Outflows of Resources</i>	<u>2,522,783</u>	<u>52,397</u>	<u>2,575,180</u>	<u>-</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	76,854	1,873,116	1,949,970	37,883
Accrued Wages and Benefits	40,598	5,548	46,146	9,887
Contracts Payable	342,250	48,889	391,139	-
Retainage Payable	74,663	-	74,663	-
Intergovernmental Payable	77,297	1,295	78,592	32,092
Claims Payable	-	-	-	7,560,294
Compensated Absences Current	7,931	2,373	10,304	-
Due to Other Funds	792,497	-	792,497	41,000
Leases Payable	-	12,579	12,579	-
OWDA Loan - Current	162,177	-	162,177	-
OPWC Loan - Current	4,328	-	4,328	-
Notes Payable	14,255,000	-	14,255,000	-
General Obligation Bonds - Current	530,000	-	530,000	-
<i>Total Current Liabilities</i>	<u>16,363,595</u>	<u>1,943,800</u>	<u>18,307,395</u>	<u>7,681,156</u>
<i>Long-Term Liabilities:</i>				
Advances from Other Funds	1,986,103	3,006,591	4,992,694	-
Compensated Absences	96,004	28,723	124,727	-
Leases Payable - Net of Current Portion	-	16,773	16,773	-
OWDA Loan	3,473,264	-	3,473,264	-
OPWC Loan	15,141	-	15,141	-
General Obligation Bonds	8,018,310	-	8,018,310	-
Asset Retirement Obligation	1,822,000	-	1,822,000	-
Net Pension Liability	1,522,338	152,234	1,674,572	-
<i>Total Long-Term Liabilities</i>	<u>16,933,160</u>	<u>3,204,321</u>	<u>20,137,481</u>	<u>-</u>
<i>Total Liabilities</i>	<u>33,296,755</u>	<u>5,148,121</u>	<u>38,444,876</u>	<u>7,681,156</u>
Deferred Inflows of Resources				
Pension	22,777	2,337	25,114	-
OPEB	29,379	2,938	32,317	-
<i>Total Deferred Inflows of Resources</i>	<u>52,156</u>	<u>5,275</u>	<u>57,431</u>	<u>-</u>
Net Position				
Net Investment in Capital Assets	17,035,865	16,422,755	33,458,620	-
Restricted for:				
Net OPEB Asset	51,344	5,134	56,478	-
Unrestricted	15,995,401	(2,271,166)	13,724,235	12,804,780
<i>Total Net Position</i>	<u>\$ 33,082,610</u>	<u>\$ 14,156,723</u>	<u>\$ 47,239,333</u>	<u>\$ 12,804,780</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, 2024

	Enterprise Funds				Governmental Activities Internal Service Funds
	Sewer System	Former Major Fund Lorain County Regional Airport	Nonmajor Enterprise Funds	Total	
Operating Revenues					
Charges for Services	\$ 4,995,885	\$ -	\$ 642,654	\$ 5,638,539	\$ 43,373,903
Miscellaneous Revenue	947,666	-	235,724	1,183,390	26,885
<i>Total Operating Revenues</i>	<u>5,943,551</u>	<u>-</u>	<u>878,378</u>	<u>6,821,929</u>	<u>43,400,788</u>
Operating Expenses					
Contract Services	1,357,578	-	3,153,185	4,510,763	2,385,547
Personal Services	856,674	-	111,564	968,238	251,485
Fringe Benefits	352,300	-	79,584	431,884	84,549
Depreciation	1,065,485	-	638,887	1,704,372	-
Amortization - Asset Retirement Obligation	44,090	-	-	44,090	-
Claims Expense	-	-	-	-	48,702,696
Materials and Supplies	225,721	-	385,154	610,875	1,680
Miscellaneous	1,208,768	-	28,839	1,237,607	1,044
<i>Total Operating Expenses</i>	<u>5,110,616</u>	<u>-</u>	<u>4,397,213</u>	<u>9,507,829</u>	<u>51,427,001</u>
<i>Operating Income (Loss)</i>	<u>832,935</u>	<u>-</u>	<u>(3,518,835)</u>	<u>(2,685,900)</u>	<u>(8,026,213)</u>
Non-Operating Revenues (Expenses)					
Operating Grants	-	-	381,022	381,022	-
Intergovernmental	10,000	-	4,850,999	4,860,999	9,143
Loss on Sale of Assets	(14,627)	-	(817)	(15,444)	-
Interest and Fiscal Charges	(759,192)	-	-	(759,192)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(763,819)</u>	<u>-</u>	<u>5,231,204</u>	<u>4,467,385</u>	<u>9,143</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>69,116</u>	<u>-</u>	<u>1,712,369</u>	<u>1,781,485</u>	<u>(8,017,070)</u>
Capital Contributions	2,954,219	-	-	2,954,219	-
Transfers In	108,600	-	311,815	420,415	-
Transfers Out	(53,500)	-	-	(53,500)	-
<i>Change in Net Position</i>	<u>3,078,435</u>	<u>-</u>	<u>2,024,184</u>	<u>5,102,619</u>	<u>(8,017,070)</u>
<i>Net Position Beginning of Year, as Previously Presented</i>	<u>30,442,480</u>	<u>13,495,318</u>	<u>(1,362,779)</u>	<u>42,575,019</u>	<u>20,821,850</u>
Change within the financial reporting entity (major to nonmajor fund)	-	(13,495,318)	13,495,318	-	-
Restatement	(438,305)	-	-	(438,305)	-
<i>Net Position Beginning of Year, as Restated</i>	<u>30,004,175</u>	<u>-</u>	<u>12,132,539</u>	<u>42,136,714</u>	<u>20,821,850</u>
<i>Net Position End of Year</i>	<u>\$ 33,082,610</u>	<u>\$ -</u>	<u>\$ 14,156,723</u>	<u>\$ 47,239,333</u>	<u>\$ 12,804,780</u>

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

Lorain County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Enterprise Funds			Governmental Activities
	Sewer System	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 5,971,554	\$ 607,836	\$ 6,579,390	\$ 43,524,790
Cash Payments to Suppliers for Goods and Services	(223,585)	(385,154)	(608,739)	(1,680)
Cash Payments to Employees for Services and Benefits	(1,170,210)	(201,210)	(1,371,420)	(338,921)
Cash Payments for Contractual Services	(1,599,215)	(1,850,867)	(3,450,082)	(2,479,680)
Cash Payments for Claims	-	-	-	(45,638,617)
Other Cash Receipts	921,163	233,549	1,154,712	32,156
Other Cash Payments	(1,249,744)	(28,839)	(1,278,583)	(1,044)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,649,963</u>	<u>(1,624,685)</u>	<u>1,025,278</u>	<u>(4,902,996)</u>
Cash Flows from Noncapital Financing Activities				
Grants and Contributions	10,000	-	10,000	-
Contributions and Donations Received	-	5,174,120	5,174,120	-
Advances In	2,988,971	-	2,988,971	-
Advances Out	(2,500,000)	-	(2,500,000)	-
Transfers In	-	311,815	311,815	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>498,971</u>	<u>5,485,935</u>	<u>5,984,906</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds of Bonds and Notes	15,125,000	-	15,125,000	-
Acquisition of Capital Assets	(3,723,869)	(4,071,028)	(7,794,897)	-
Transfers In	15,000	-	15,000	-
Transfers Out	(53,500)	-	(53,500)	-
Premium on Notes Issued	119,526	-	119,526	-
Principal Payments on Debt	(9,455,753)	-	(9,455,753)	-
Interest Payments on Debt	(724,254)	-	(724,254)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>1,302,150</u>	<u>(4,071,028)</u>	<u>(2,768,878)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>4,451,084</u>	<u>(209,778)</u>	<u>4,241,306</u>	<u>(4,902,996)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>7,940,689</u>	<u>1,908,069</u>	<u>9,848,758</u>	<u>24,585,988</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 12,391,773</u>	<u>\$ 1,698,291</u>	<u>\$ 14,090,064</u>	<u>\$ 19,682,992</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 832,935	\$ (3,518,835)	\$ (2,685,900)	\$ (8,026,213)
Adjustments:				
Depreciation and Amortization	1,109,575	638,887	1,748,462	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(198,451)	(14,319)	(212,770)	156,158
Intergovernmental Receivable	-	(8,386)	(8,386)	-
Special Assessments	1,147,618	-	1,147,618	-
Due from Other Funds	-	(22,674)	(22,674)	-
Materials and Supplies Inventory	2,136	-	2,136	-
Net OPEB Asset	(51,344)	(5,134)	(56,478)	-
Deferred Outflows - Pension/OPEB	319,629	31,950	351,579	-
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(272,378)	1,310,704	1,038,326	(32,891)
Accrued Wages and Benefits	10,609	565	11,174	113
Intergovernmental Payable	26,475	(798)	25,677	27,987
Due to Other Funds	(40,978)	-	(40,978)	(61,242)
Claims Payable	-	-	-	3,033,092
Compensated Absences Payable	14,236	(11,695)	2,541	-
Deferred Inflows - Pension/OPEB	39,936	4,053	43,989	-
Net Pension Liability	(252,983)	(25,298)	(278,281)	-
Net OPEB Liability	(37,052)	(3,705)	(40,757)	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 2,649,963</u>	<u>\$ (1,624,685)</u>	<u>\$ 1,025,278</u>	<u>\$ (4,902,996)</u>

Noncash Capital Financing Activities:

The County purchased \$465,802 and \$111,077 of capital assets on account in the enterprise funds in 2024 and 2023, respectively.
The County received \$1,973,218 of contributed capital assets in 2024.
The County transferred capital assets paid from governmental funds to the sewer fund in 2024 in the amount of \$981,001.
The County entered into a lease for \$37,738 in the airport fund in 2024.

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, 2024

	<u>Custodial</u>
Assets	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 31,483,853
Cash and Cash Equivalents in Segregated Accounts	9,489,292
Property and Other Taxes Receivable	586,800,321
Special Assessments Receivable	34,666,029
Intergovernmental Receivable	38,900,095
<i>Total Assets</i>	<u>701,339,590</u>
Liabilities	
Due to Other Governments	101,027,299
Due to External Parties	105,620
Due to Others	122,955
<i>Total Liabilities</i>	<u>101,255,874</u>
Deferred Inflows of Resources	
Property Taxes not Levied to Finance Current Year Operations	<u>534,921,365</u>
Net Position	
Restricted Net Position for Individuals, Organizations & Other Governments	65,162,351
<i>Total Net Position</i>	<u>\$ 65,162,351</u>

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

Lorain County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	<u>Custodial</u>
Additions	
Intergovernmental	\$ 37,019,661
Amounts Received as Fiscal Agent	28,965,725
Licenses, Permits & Fees for Other Governments	53,412,817
Fines & Forfeitures for Other Governments	2,310
Property Tax Collections for Other Governments	552,127,411
Sheriff Sale Collections for Other Governments	7,817,810
Contributions from Individuals	906,935
Amounts Received for Others	1,798,471
Miscellaneous	230,397
<i>Total Additions</i>	<u>682,281,537</u>
Deductions	
Distributions as Fiscal Agent	25,747,873
Distributions of State Funds to Other Governments	34,178,449
Distributions to the State of Ohio	941,032
Licenses, Permits & Fees Distributions to Other Governments	53,033,001
Fines & Forfeitures Distributions to Other Governments	2,310
Property Tax Distributions to Other Governments	547,151,344
Sheriff Sale Distributions to Other Governments	7,818,011
Distributions to Individuals	396,401
Other Distributions	34,688
Amounts Paid to Others	1,153,763
Miscellaneous	644,125
<i>Total Deductions</i>	<u>671,100,997</u>
<i>Change in Net Position</i>	11,180,540
<i>Net Position Beginning of Year</i>	<u>53,981,811</u>
<i>Net Position End of Year</i>	<u><u>\$ 65,162,351</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, 2024
Murray Ridge Production Center, Inc. - June 30, 2024
Lorain County Visitor's Bureau, Inc. - December 31, 2024

	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	\$ 5,132,526	\$ 2,821,022	\$ 2,528,764	\$ 10,482,312
Bond Fund Program Reserves	-	-	9,091	9,091
Receivables, Net of Allowances	1,760,835	373,341	696,730	2,830,906
Material and Supplies Inventory	-	-	250	250
Deposits	-	1,000	-	1,000
Assets Held for Resale	3,780,718	-	-	3,780,718
Noncurrent Assets:				
Bond Fund Program Reserves	2,794,398	-	101,340	2,895,738
Net OPEB Asset	66,363	-	-	66,363
Due from Other Entities	2,848,955	-	-	2,848,955
Capital Assets not being Depreciated	457,608	-	86,935	544,543
Capital Assets, Net of Depreciation	15,955,666	-	204,109	16,159,775
Total Assets	<u>32,797,069</u>	<u>3,195,363</u>	<u>3,627,219</u>	<u>39,619,651</u>
Deferred Outflows of Resources:				
Pension	879,194	-	-	879,194
OPEB	57,686	-	-	57,686
Total Deferred Outflows of Resources	<u>936,880</u>	<u>-</u>	<u>-</u>	<u>936,880</u>
Liabilities:				
Current Liabilities:				
Payables	1,721,578	27,223	4,790	1,753,591
Accrued Interest	30,866	-	-	30,866
Noncurrent Liabilities:				
Due within One Year	186,538	-	60,000	246,538
Due in more than One Year:				
Net Pension Liability	2,064,587	-	-	2,064,587
Other Amounts	19,660,215	-	563,592	20,223,807
Total Liabilities	<u>23,663,784</u>	<u>27,223</u>	<u>628,382</u>	<u>24,319,389</u>
Deferred Inflows of Resources:				
Leases	1,410,000	-	680,205	2,090,205
OPEB	45,443	-	-	45,443
Total Deferred Inflows of Resources	<u>1,455,443</u>	<u>-</u>	<u>680,205</u>	<u>2,135,648</u>
Net Position:				
Net Investment in Capital Assets	16,413,274	-	-	16,413,274
Restricted for:				
Human Service Programs and Services	-	647,229	-	647,229
Bond Fund Program Reserves	2,193,935	-	110,431	2,304,366
Community and Economic Development and Assistance	111,500	-	-	111,500
Unrestricted	(10,103,987)	2,520,911	2,208,201	(5,374,875)
Total Net Position	<u>\$ 8,614,722</u>	<u>\$ 3,168,140</u>	<u>\$ 2,318,632</u>	<u>\$ 14,101,494</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, 2024
Murray Ridge Production Center, Inc. - For the Fiscal Year Ended June 30, 2024
Lorain County Visitor's Bureau, Inc. - For the Year Ended December 31, 2024

Functions/Programs	Program Revenues			Net Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Lorain County Visitor's Bureau, Inc.	Total Component Units
Lorain County Port Authority							
Economic Development	\$ 5,220,123	\$ 766,828	\$ 1,037,896	\$ (3,415,399)	\$ -	\$ -	\$ (3,415,399)
Murray Ridge Production Center, Inc.							
Production	1,294,457	1,415,284	-	-	120,827	-	120,827
Lorain County Visitor's Bureau, Inc.							
Tourism	1,245,360	-	-	-	-	(1,245,360)	(1,245,360)
Total Component Units	<u>\$ 7,759,940</u>	<u>\$ 2,182,112</u>	<u>\$ 1,037,896</u>	<u>(3,415,399)</u>	<u>120,827</u>	<u>(1,245,360)</u>	<u>(4,539,932)</u>
General Revenues:							
Lodging and Excise Tax				-	-	922,922	922,922
Intergovernmental Revenue							
not Restricted to Specific Programs				1,069,902	-	-	1,069,902
Investment Income				128,250	225,632	-	353,882
Other Income				144,451	-	-	144,451
Total General Revenue				<u>1,342,603</u>	<u>225,632</u>	<u>922,922</u>	<u>2,491,157</u>
Changes in Net Position				<u>(2,072,796)</u>	<u>346,459</u>	<u>(322,438)</u>	<u>(2,048,775)</u>
Net Position - Beginning				<u>10,687,518</u>	<u>2,821,681</u>	<u>2,641,070</u>	<u>16,150,269</u>
Net Position - Ending				<u>\$ 8,614,722</u>	<u>\$ 3,168,140</u>	<u>\$ 2,318,632</u>	<u>\$ 14,101,494</u>

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

NOTE 1 - REPORTING ENTITY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned for a particular purpose.

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 fund is:

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.

The other nonmajor funds account for the County's transit program and regional airport.

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

Fiduciary Funds

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

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

Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Fiduciary funds are accounted for using a flow of economic resources measurement focus and present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

Basis of Accounting

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

Revenues – Exchange and Non-exchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

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

deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systemic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, sales taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Unearned revenue reported on the statement of net position represents grant revenue received before the required conditions have been met.

Expenses/Expenditures

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

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

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

Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriations Resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The Certificate of Estimated Resources establishes a limit on the amount the County Commissioners may appropriate. The Appropriations Resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund personal services level except for the General fund, which is at the fund departmental personal services level. All funds, except custodial funds, are legally required to be budgeted and appropriated. Budget information for the Law Enforcement Trust, County Erosion Control, LCCW Assessment Grant and Ohio Traffic Safety Office funds are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do 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 2024.

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

Equity in Pooled Cash, Cash Equivalents and Investments

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

Investments of the County's cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2024. 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.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For fiscal year 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest in the General Fund during 2024 amounted to \$10,194,092, which includes \$9,518,944 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.

Inventory

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

Interfund Balances

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

Capital Assets and Depreciation/Amortization

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

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

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

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

The County is also reporting intangible right-to-use assets related to a leased building and vehicles. The leased assets are initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain indirect costs. These intangible assets are being amortized in a systematic and rational manner over the useful life of the underlying asset.

Compensated Absences

The County recognizes a liability for compensated absences for the leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment under the last-in-first-out flow assumption. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

Accrued and Long-Term Obligations

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

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

Fund Balance

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

The County reports the following classifications:

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

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

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

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

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

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

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

Net Position

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

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

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

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

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

Operating Revenues and Expenses

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

Interfund Transactions

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

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

Estimates

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

Pensions/Other Postemployment Benefits (OPEB)

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

Implementation of New Accounting Principles

For the year ended December 31, 2024, the County has implemented certain provisions of GASB Statement No. 99, Omnibus 2022, GASB Statement No. 100, Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62, and GASB Statement No. 101, Compensated Absences.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 did not have an effect on the financial statements of the County.

GASB Statement No. 100 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide a more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessment accountability. The implementation of GASB Statement No. 100 was incorporated into the financial statements of the County.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences to promote consistency and better meet the information needs of financial statement users. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. These changes were incorporated into the County 2024 financial statements; however, there was no effect on beginning net position.

Restatement of Net Position

The County identified an asset retirement obligation in the sewer fund that was not previously reported. A liability in the amount of \$1,822,000 was recognized, along with a corresponding deferred outflow of resources of \$1,383,695, representing the unamortized portion of the ARO asset as of December 31, 2023. The net impact of this recognition was a reduction of \$438,305 to the beginning net position as of January 1, 2024. See Note 19 for additional information on the asset retirement obligation.

During 2024, the County also implemented GASB Statement No. 100, which requires certain disclosures and financial statement presentation for a change in major funds. The classification of the ARPA fund, previously reported as a major fund, changed in the current year due to a decrease in financial activity falling below the quantitative threshold established for major fund reporting. This reclassification represents a presentational change only and does not affect the previously reported fund balance in nonmajor funds, as the ARPA fund had a zero fund balance at December 31, 2023. In addition, the Airport fund, a previously major enterprise fund, is being reported as a nonmajor enterprise fund in 2024.

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- (3) Certain funds that are legally budgeted in separate special revenue funds (Certificate of Title and Recorder's Equipment) are considered part of the General fund on a GAAP basis.
- (4) Outstanding year-end encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance for governmental fund types (GAAP).

	General	Job & Family Services	Children's Services	Mental Health, Addiction and Recovery Services	LCBDD
GAAP Basis	\$ 1,531,289	\$ 263,828	\$ (2,441,649)	\$ (1,273,649)	\$ (6,220,012)
Net Adjustment for Revenue Accruals	(1,640,270)	1,360,132	1,184,104	(2,287,153)	1,669,736
Net Adjustment for Expenditure Accruals	(4,609,134)	(227,119)	(47,242)	2,397,602	598,238
Funds Budgeted Elsewhere	(26,128)	-	-	-	-
Adjustment for Encumbrances	(2,823,093)	(169,353)	(174,856)	(5,013,794)	(1,897,022)
Budget Basis	<u>\$ (7,567,336)</u>	<u>\$ 1,227,488</u>	<u>\$ (1,479,643)</u>	<u>\$ (6,176,994)</u>	<u>\$ (5,849,060)</u>

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury bills, notes, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or in part within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 270 days and in an amount not to exceed five percent of the County's average portfolio; and,
10. Bankers' acceptances for a period not to exceed 180 days from the date of purchase in an amount not to exceed 25 percent of the County's average portfolio.

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Cash on Hand

At year-end, the County had \$587,847 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the bank balance was \$39,794,163. Of the County's bank balance, \$22,674,053 was exposed to custodial credit risk as described below. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

Investments

As of December 31, 2024, the County had the following investments and maturities (in years):

Investment	Measurement Value	Less than 1	1-5	% of Portfolio
Net Asset Value:				
STAR Ohio	\$ 3,550,776	\$ 3,550,776	\$ -	1.63%
Fair Value:				
US Treasury Notes	61,912,279	986,953	60,925,326	28.52%
US Treasury Bonds	5,295,751	-	5,295,751	2.44%
FFCB	49,128,956	11,387,965	37,740,991	22.62%
FNMA	16,409,148	16,409,148	-	7.56%
FHLB	44,939,274	15,369,438	29,569,836	20.69%
FHLMC	9,602,449	9,602,449	-	4.42%
Assured Guaranty Municipal	9,131,358	-	9,131,358	4.20%
Corporate Bonds	9,520,028	1,989,470	7,530,558	4.38%
Private Export Funding Corporation	5,266,521	-	5,266,521	2.42%
Certificate of Deposit	242,908	-	242,908	0.11%
TNNLL	974,041	-	974,041	0.45%
Local Government Investment Pool	(323,262)	(323,262)	-	-0.15%
Money Market Funds	1,534,638	1,534,638	-	0.71%
Total Investments	<u>\$ 217,184,865</u>	<u>\$ 60,507,575</u>	<u>\$ 156,677,290</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2024.

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

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

Credit Risk – The Ohio Revised Code and the Lorain County Investment Policy limits investments in commercial paper, corporate bonds and mutual funds to the two top ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency securities had a rating of AA+ from S&P Global Ratings and Aaa from Moody's. S&P Global Ratings has assigned STAR Ohio and money market an AAAM rating. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2024 is 27 days.

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

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

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

NOTE 5 - RECEIVABLES

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2024 for real and public utility property taxes represents collections of 2023 taxes. The 2024 real property taxes are levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2024 real property taxes are collected in and intended to finance 2025 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 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2024 was \$10.077 per \$1,000 of assessed value. The assessed values upon which the 2024 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 8,599,097,690
Public Utilities Personal Property	582,027,640
Total	<u>\$ 9,181,125,330</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2024, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Permissive Sales and Use Tax

In 1986, the County Commissioners, by resolution, imposed a 0.50% tax on all retail sales made in the County. During 1994, the County approved, by levy, a 0.25% increase in the sales tax for the construction, operation and maintenance of a jail facility. The County Commissioners, by resolution, imposed an additional 0.25% tax which became effective April 2017 on all retail sales made in the County. In December 2020, the Lorain County Board of Commissioners adopted a resolution to repeal the additional Sales and Use tax of 0.25% that initially became effective April 2017; the repeal was effective on all retail sales made in the County as of April 2021. Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Director of Budget and Management the amount of the tax to be returned to the County. This certification must be made within forty-five days after the end of the month. The Ohio Department of Budget and Management by way of the OAKS payment system EFTs funds to the County by the twentieth of each month. Proceeds of the 0.50% tax are credited to the General fund and the 0.25% are credited to the Jail Facility Operation special revenue fund. A receivable is recognized at year-end for amounts that will be received from sales which have occurred during 2024.

Tax Abatements

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

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

Tax Abatement Programs	CRA	Enterprise Zone
City of Avon	\$126,405	\$ 24,986
City of Avon Lake	177,892	-
City of Elyria	46,503	18,385
City of Lorain	118,723	-
City of North Ridgeville	99,312	-
City of Oberlin	-	3,155
City of Vermilion	-	4,956
Village of Lagrange	4,401	-
Village of Sheffield	-	1,666
Total Tax Abatements	<u>\$573,236</u>	<u>\$ 53,148</u>

* Incentives abated for 2023 that would have been collected in 2024 in actual dollars.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Loan Receivable

In January 2023, the County entered into a \$13.9 million promissory note with Lorain County Port Authority to provide for the purchase of 57.86 acres in Elyria, Ohio formerly known as Midway Mall and Sears Automotive. The principal balance of the loan and accrued interest shall be paid in full on or before the ten-year anniversary of the date of the note. The note carries an interest rate of 3.84 percent. The Lorain County Port Authority previously owed the County \$390,755, which is reported as "Due from Component Unit."

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivables. As a participating subdivision, the County reported \$2,449,427 as an intergovernmental receivable related to opioid settlement monies in the Ohio Opioid Settlement Special Revenue Fund in the accompanying financial statements.

NOTE 6 – REGULATED LEASES

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

Lease Description	Lease Term (in Months)	Lease End Date	Payment Method	Lease Revenue
Land	169	1/31/2036	Quarterly	\$ 4,911
Land	419	11/30/2056	Monthly	2,668
Land	669	9/30/2077	Annual	26,056
Land	36	2/24/2027	Semi-Annual	157,777
Hangars	179	11/30/2036	Monthly	6,336

The future minimum expected revenues until maturity are as follows:

Year Ending	Future Minimum Expected Revenues
2025	\$ 200,217
2026	200,217
2027	42,440
2028	42,440
2029	42,440
2030-2034	212,200
2035-2039	168,109
2040-2044	147,780
2045-2049	147,780
2050-2054	147,780
2055-2059	136,988
2060-2064	130,280
2065-2069	130,280
2070-2074	130,280
2075-2077	52,112

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 7 - INTERFUND TRANSACTIONS

Due to/from Other Funds:

Payable Fund	Receivable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 15,887
General Fund	Job & Family Services	88,126
Job & Family Services	Nonmajor Governmental Funds	1,177
Job & Family Services	Transit (Nonmajor Enterprise)	55,747
Job & Family Services	General Fund	30,000
Children Services	General Fund	1,004,918
Children Services	Nonmajor Governmental Funds	1,196
LCBDD	Nonmajor Governmental Funds	7,067
MHARS	Nonmajor Governmental Funds	52,461
Construction Projects	General Fund	200,000
Nonmajor Governmental Funds	General Fund	200,000
Nonmajor Governmental Funds	General Fund	1,388,035
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,972
Sewer System	General Fund	788,971
Sewer System	Nonmajor Governmental Funds	3,526
Internal Service	General Fund	41,000
Total		<u>\$ 3,880,083</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:

	Payable Fund:				
	Construction Projects	Nonmajor Governmental	Sewer System	Nonmajor Enterprise	Total
Receivable Fund:					
General Fund	\$ 6,040,813	\$ 1,753,119	\$ 1,986,103	\$ 3,006,591	\$ 12,786,626
Nonmajor Governmental	-	144,784	-	-	144,784
Total	<u>\$ 6,040,813</u>	<u>\$ 1,897,903</u>	<u>\$ 1,986,103</u>	<u>\$ 3,006,591</u>	<u>\$ 12,931,410</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.

Interfund Transfers

	Transfers In				
	Job & Family Services	Nonmajor Governmental Funds	Sewer Enterprise Fund	Nonmajor Enterprise Fund	Total
Transfers Out:					
General Fund	\$ 1,055,677	\$ 5,776,691	\$ -	\$ 311,815	\$ 7,144,183
Construction Projects	-	691,000	-	-	691,000
Nonmajor Governmental	-	2,046,094	108,600	-	2,154,694
Sewer Enterprise Fund	-	53,500	-	-	53,500
Total	<u>\$ 1,055,677</u>	<u>\$ 8,567,285</u>	<u>\$ 108,600</u>	<u>\$ 311,815</u>	<u>\$ 10,043,377</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

NOTE 8 - CAPITAL ASSETS

Activity for the Governmental Activities for the year ended December 31, 2024 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 5,387,817	\$ -	\$ -	\$ 5,387,817
Construction In Progress	10,562,258	14,636,642	2,647,632	22,551,268
Total Capital Assets Not Being Depreciated	15,950,075	14,636,642	2,647,632	27,939,085
Capital Assets Being Depreciated/Amortized:				
Buildings, Structures and Improvements	142,768,862	-	744,672	142,024,190
Vehicles	12,730,787	1,447,492	1,183,014	12,995,265
Machinery & Equipment	12,982,543	971,311	176,457	13,777,397
Furniture & Fixtures	471,314	-	-	471,314
Intangible Assets	3,970,946	1,668,253	-	5,639,199
Infrastructure	111,247,995	5,720,594	-	116,968,589
Intangible Right-to-Use Building	684,705	-	-	684,705
Total Capital Assets Being Depreciated/Amortized	284,857,152	11,231,695	2,104,143	293,984,704
Less Accumulated Depreciation/Amortization:				
Buildings, Structures and Improvements	60,368,594	2,815,979	263,261	62,921,312
Vehicles	5,475,045	644,069	811,269	5,307,845
Machinery & Equipment	6,964,556	875,277	174,457	7,665,376
Furniture & Fixtures	213,667	13,491	-	227,158
Intangible Assets	2,246,466	265,638	-	2,512,104
Infrastructure	78,875,572	1,628,671	-	80,504,243
Intangible Right-to-Use Building	5,706	34,235	-	39,941
Total Accumulated Depreciation/Amortization	154,149,606	6,374,342	1,248,987	159,274,961
Total Capital Assets Being Depreciated/Amortized, Net	130,707,546	4,857,353	855,156	134,709,743
Governmental Activities Capital Assets, Net	<u>\$ 146,657,621</u>	<u>\$ 19,493,995</u>	<u>\$ 3,502,788</u>	<u>\$ 162,648,828</u>

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

Governmental Activities:	
Legislative & Executive	\$ 1,035,079
Judicial	1,150,249
Public Safety	1,328,667
Public Works	1,924,089
Health	294,515
Human Services	636,090
Economic Development and Assistance	5,653
Total Depreciation/Amortization	<u>\$ 6,374,342</u>

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Activity for the Business-type Activities for the year ended December 31, 2024 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,630,231	\$ -	\$ -	\$ 4,630,231
Construction In Progress	1,286,887	6,221,924	274,383	7,234,428
Total Capital Assets Not Being Depreciated	5,917,118	6,221,924	274,383	11,864,659
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	14,732,134	-	-	14,732,134
Vehicles	1,226,765	321,005	62,899	1,484,871
Machinery & Equipment	559,815	40,645	-	600,460
Sewer Plants	7,123,707	1,430,840	-	8,554,547
Sewer Lines	35,148,461	3,363,810	-	38,512,271
Water Lines	6,984,418	-	-	6,984,418
Total Capital Assets Being Depreciated	65,775,300	5,194,038	62,899	70,906,439
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	7,491,514	558,011	-	8,049,525
Vehicles	686,371	85,454	47,455	724,370
Machinery & Equipment	160,942	23,225	-	184,167
Sewer Plants	1,768,680	198,234	-	1,966,914
Sewer Lines	9,183,512	717,575	-	9,901,087
Water Lines	1,804,414	109,294	-	1,913,708
Total Accumulated Depreciation	21,095,433	1,704,372	47,455	22,752,350
Total Capital Assets Being Depreciated, Net	44,679,867	3,489,666	15,444	48,154,089
Business-type Activities Capital Assets, Net	\$ 50,596,985	\$ 9,711,590	\$ 289,827	\$ 60,018,748

Activity for the Component Units for the years ended December 31, 2024 and June 30, 2024 are as follows:

	Beginning Balance	Changes in Assets	Ending Balance
Capital Assets Not Being Depreciated:			
Land	\$ 544,543	\$ -	\$ 544,543
Capital Assets Being Depreciated:			
Buildings	16,123,894	-	16,123,894
Building & Improvements	1,603,813	-	1,603,813
Vehicle	108,281	-	108,281
Machinery, Furniture & Equipment	553,004	-	553,004
Total Capital Assets Being Depreciated	18,388,992	-	18,388,992
Less Accumulated Depreciation:			
Buildings	751,950	319,073	1,071,023
Building & Improvements	460,361	36,966	497,327
Vehicle	108,221	60	108,281
Machinery, Furniture & Equipment	552,586	-	552,586
Total Accumulated Depreciation	1,873,118	356,099	2,229,217
Total Capital Assets Being Depreciated, Net	16,515,874	(356,099)	16,159,775
Component Units Capital Assets, Net	\$ 17,060,417	\$ (356,099)	\$ 16,704,318

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 2024, the County contracted with County Risk Sharing Authority (CORSAs) (see Note 10) for liability, property and crime insurance. The CORSA program has a \$25,000 deductible. Coverages provided by CORSA are as follows:

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

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

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

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

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

All funds of the County participate in the program and make payments to the medical self-insurance fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$7,560,294 reported in the fund at December 31, 2024, 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 2023 and 2024 were:

	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2023	5,224,285	42,501,574	43,198,657	4,527,202
2024	4,527,202	48,702,696	45,669,604	7,560,294

NOTE 10 - RISK SHARING POOL

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of 72 counties and 47 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 2024 was \$932,248.

NOTE 11 - JOINTLY GOVERNED ORGANIZATION

Northeast Ohio Areawide Coordinating Agency (NOACA)

NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five-county region. NOACA is directed by a 48-member Board of Directors, plus Standing Committees, Task Forces and Advisory Councils. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2024, the County contributed \$82,198 to NOACA.

NOTE 12 - RELATED ORGANIZATIONS

Lorain County Metropolitan Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2024.

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 2024.

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 2024.

NOTE 13 – DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional 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 and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

State and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

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.

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2024 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2024 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll. The County's contractually required contribution was \$14,193,200 for 2024. Of this amount, \$1,155,503 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

The DC Plan allows members to place all of their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS Ohio. The remaining 2.91 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, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2023, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The employee and employer rates are 14 percent of covered payroll. The 2024 contribution rates were equal to the statutory maximum rates.

Employer contribution rates are expressed as a percentage of covered payroll. The County's contractually required contribution was \$239,606.

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

The net pension liability for OPERS was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2024, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.581480%	0.0121615%	
Prior Measurement Period	0.600988%	0.0132942%	
Change in Proportion	<u>-0.019508%</u>	<u>-0.0011327%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 152,233,846	\$ 2,340,075	\$ 154,573,921
Pension Expense	\$ 16,658,417	\$ (18,370)	\$ 16,640,047

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Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 30,727,281	\$ -	\$ 30,727,281
Differences between Expected and			
Actual Experience	2,488,134	147,362	2,635,496
Changes of Assumptions	-	107,842	107,842
Changes in Proportionate Share and			
Differences in Contributions	463,226	127,677	590,903
County Contributions Subsequent			
to the Measurement Date	14,193,200	120,049	14,313,249
Total Deferred Outflows of Resources	<u>\$ 47,871,841</u>	<u>\$ 502,930</u>	<u>\$ 48,374,771</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ -	\$ 1,280	\$ 1,280
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	-	201,199	201,199
Changes of Assumptions	-	81,176	81,176
Changes in Proportionate Share and			
Differences in Contributions	\$ 2,279,795	201,208	2,481,003
Total Deferred Inflows of Resources	<u>\$ 2,279,795</u>	<u>\$ 484,863</u>	<u>\$ 2,764,658</u>

\$14,313,249 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2025	\$ 6,553,422	\$ (148,315)	\$ 6,405,107
2026	9,612,454	206,716	9,819,170
2027	19,608,421	(67,468)	19,540,953
2028	(4,375,451)	(92,915)	(4,468,366)
Total	<u>\$ 31,398,846</u>	<u>\$ (101,982)</u>	<u>\$ 31,296,864</u>

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.2 percent for 2023.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized below:

Lorain County, Ohio
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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00%	

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 239,656,982	\$ 152,233,846	\$ 79,523,205

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, and June 30, 2022, actuarial valuation, are presented below:

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

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

The actuarial assumptions used in the June 30, 2024 valuation, are based on the results of the latest available actuarial experience study, which is for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	100.00 %	

*Final target weights reflected at October 1, 2022.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.4 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the County's proportionate share of the net pension liability as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 3,774,951	\$ 2,340,075	\$ 1,126,416

Assumption and Benefit Changes Since the Prior Measurement Date Retirement rates were extended to younger ages intended to ensure that the ranges in retirement eligibility impacted participants at such ages. Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

NOTE 14 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service cred with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

Lorain County, Ohio
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Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<i>January 1, 2015 through</i> <i>December 31, 2021</i>	<i>January 1, 2015 through</i> <i>December 31, 2021</i>	<i>January 1, 2015 through</i> <i>December 31, 2021</i>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2024.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2024, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.568888%	0.0121615%	
Prior Measurement Period	0.587647%	0.0132942%	
Change in Proportion	-0.018759%	-0.0011327%	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (5,134,350)	\$ (230,681)	\$ (5,365,031)
OPEB Expense	\$ (645,576)	\$ (67,995)	\$ (713,571)

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At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	\$ 3,083,470	\$ -	\$ 3,083,470
Differences between Expected and Actual Experience	-	10,027	10,027
Changes of Assumptions	1,321,839	28,393	1,350,232
Changes in Proportionate Share and Differences in Contributions	120,482	6,756	127,238
Total Deferred Outflows of Resources	<u>\$ 4,525,791</u>	<u>\$ 45,176</u>	<u>\$ 4,570,967</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 730,766	\$ 24,858	\$ 755,624
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	-	9,903	9,903
Changes of Assumptions	2,207,103	104,037	2,311,140
Changes in Proportionate Share and Differences in Contributions	-	21,088	21,088
Total Deferred Inflows of Resources	<u>\$ 2,937,869</u>	<u>\$ 159,886</u>	<u>\$ 3,097,755</u>

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

Year Ending December 31:	OPERS	STRS	Total
2025	\$ (51,802)	\$ (51,991)	\$ (103,793)
2026	280,693	(15,257)	265,436
2027	2,400,209	(19,566)	2,380,643
2028	(1,041,178)	(18,195)	(1,059,373)
2029	-	(14,672)	(14,672)
Thereafter	-	4,971	4,971
Total	<u>\$ 1,587,922</u>	<u>\$ (114,710)</u>	<u>\$ 1,473,212</u>

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Lorain County, Ohio
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Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2038
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00%</u>	

Discount Rate A single discount rate of 5.70 percent was used to measure the OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ 2,821,684	\$ (5,134,350)	\$ (11,724,782)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (5,347,547)	\$ (5,134,350)	\$ (4,892,437)

Actuarial Assumptions – STRS

The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Salary Increases	Varies by service from 2.5 percent to 8.5 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent net of investment expense, including inflation
Discount Rate of Return	7.00 percent

Health Care Cost Trend Rate	Initial	Ultimate
Medical		
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-112.22 percent	3.94 percent
Prescription Drug		
Pre-Medicare	8.00 percent	3.94 percent
Medicare	-15.14 percent	3.94 percent

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

Actuarial assumptions used in the June 30, 2024, valuations are based on the results of the latest available actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	100.00 %	

*Final target weights reflected at October 1, 2022.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2024.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2023, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (187,559)	\$ (230,681)	\$ (268,207)
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (270,741)	\$ (230,681)	\$ (182,503)

Benefit Term Changes Since the Prior Measurement Date Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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 1,000 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
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NOTE 16 – LONG-TERM OBLIGATIONS

Bonded Long-Term Debt Changes in bonded long-term debt obligations of the County during 2024 were as follows:

	Original	Balance 01/01/24	Issued	(Retired)	Balance 12/31/24	Amount Due In One Year
General Obligation Bonds						
<u>Governmental Activities</u>						
2017-3.00% to 4.00% General Improvement Refunding Bonds	\$ 2,900,000	\$ 2,225,000	\$ -	\$ (125,000)	\$ 2,100,000	\$ 130,000
2018-2.00% to 5.00% General Obligation Refunding Bond	11,755,000	7,365,000	-	(795,000)	6,570,000	830,000
2019-3.50% to 4.00% General Obligation Various Purpose Bond	7,565,000	6,605,000	-	(225,000)	6,380,000	235,000
2020-3.00% to 4.00% General Obligation Various Purpose Bonds	8,455,000	6,875,000	-	(435,000)	6,440,000	455,000
2020-4.00% General Obligation Refunding Manuscript Bond	3,850,000	2,995,000	-	(285,000)	2,710,000	290,000
2020-1.00% to 4.00% General Obligation Various Purpose Bonds	17,100,000	13,780,000	-	(1,170,000)	12,610,000	950,000
2024-5.00% General Obligation Various Purpose Bonds	4,875,000	-	4,875,000	(160,000)	4,715,000	275,000
Total General Obligation Bonds		<u>\$ 39,845,000</u>	<u>\$ 4,875,000</u>	<u>\$ (3,195,000)</u>	<u>\$ 41,525,000</u>	<u>\$ 3,165,000</u>
<u>Business-Type</u>						
2019-3.50% to 4.00% General Obligation Various Purpose Bond - Sewer	2,690,000	\$ 2,210,000	\$ -	\$ (110,000)	\$ 2,100,000	\$ 115,000
2020-2.5% to 4.00% Refunding Sewer District Improvement Bonds	5,920,000	5,420,000	-	(360,000)	5,060,000	365,000
2020-1.00% to 4.00% General Obligation Sewer Project Bond	495,000	440,000	-	(20,000)	420,000	20,000
2024-5.00% General Obligation Sewer Project Bond	870,000	-	870,000	(15,000)	855,000	30,000
Total General Obligation Bonds-Unvoted		<u>\$ 8,070,000</u>	<u>\$ 870,000</u>	<u>\$ (505,000)</u>	<u>\$ 8,435,000</u>	<u>\$ 530,000</u>
Bond Anticipation Notes						
<u>Governmental Activities</u>						
2023-4.125% Various Purpose due 5/02/2024		10,955,000	-	(10,955,000)	-	-
2024-4.375% Various Purpose due 5/01/2025		-	6,255,000	-	6,255,000	6,255,000
2024-4.250% Various Purpose due 12/05/2025		-	7,120,000	-	7,120,000	7,120,000
Total Bond Anticipation Notes		<u>10,955,000</u>	<u>13,375,000</u>	<u>(10,955,000)</u>	<u>13,375,000</u>	<u>13,375,000</u>
<u>Business-Type</u>						
2023-4.125% Various Purpose due 5/02/2024		6,820,000	-	(6,820,000)	-	-
2024-4.375% Various Purpose due 5/01/2025		-	10,870,000	-	10,870,000	10,870,000
2024-4.250% Various Purpose due 12/05/2025		-	3,385,000	-	3,385,000	3,385,000
Total Bond Anticipation Notes		<u>6,820,000</u>	<u>14,255,000</u>	<u>(6,820,000)</u>	<u>14,255,000</u>	<u>14,255,000</u>

(continued)

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	<u>Original</u>	<u>Balance 01/01/24</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/24</u>	<u>Amount Due In One Year</u>
<u>Sales Tax Receipts Bonds-Pledged</u>						
Sales Tax Receipts Bonds-Pledged						
2017-2.00% to 3.00% 911						
Equipment Bonds	\$ 2,565,000	\$ 1,100,000	\$ -	\$ (265,000)	\$ 835,000	\$ 270,000
2018-2.00% to 4.00% 911						
Equipment Bonds	3,500,000	2,700,000	-	(150,000)	2,550,000	155,000
Total Sales Tax Receipts Bonds-Pledged		<u>3,800,000</u>	<u>-</u>	<u>(415,000)</u>	<u>3,385,000</u>	<u>425,000</u>
Total Bonded Long-Term Debt		<u>\$ 69,490,000</u>	<u>\$ 33,375,000</u>	<u>\$ (21,890,000)</u>	<u>\$ 80,975,000</u>	<u>\$ 31,750,000</u>

Direct Borrowings and Financing

	<u>Balance 01/01/24</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/24</u>	<u>Amount Due In One Year</u>
Governmental Activities					
<i>Direct Borrowings:</i>					
OPWC Loans					
OPWC-CI12I-0.0%	\$ 23,500	\$ -	\$ (9,400)	\$ 14,100	\$ 9,400
OPWC-CI44H-0.0%	12,513	-	(8,344)	4,169	4,169
OPWC-CI50Q-0.0%	120,517	-	(5,606)	114,911	5,606
OPWC-CI41E-0.0%	7,787	-	(7,787)	-	-
OPWC-CI23K-0.0%	1,198	-	(185)	1,013	185
OPWC-CI36U-0.0%	62,675	-	(9,642)	53,033	9,642
OPWC-CI52T-0.0%	<u>44,900</u>	<u>-</u>	<u>(1,760)</u>	<u>43,140</u>	<u>1,760</u>
Total OPWC Loans	<u>273,090</u>	<u>-</u>	<u>(42,724)</u>	<u>230,366</u>	<u>30,762</u>
Business-type Activities					
<i>Direct Borrowings:</i>					
OWDA Loans					
Sewer Improvement - 5551-3.25%	394,244	-	(25,306)	368,938	52,694
Sewer Improvement - 7675-2.28%	148,480	-	(4,584)	143,896	4,689
Sewer Improvement - 7817-1.48%	2,577,308	-	(81,939)	2,495,369	83,156
Sewer Improvement - 7843-1.49%	<u>631,834</u>	<u>-</u>	<u>(4,596)</u>	<u>627,238</u>	<u>21,638</u>
Total OWDA Loans	<u>3,751,866</u>	<u>-</u>	<u>(116,425)</u>	<u>3,635,441</u>	<u>162,177</u>
OPWC Loans					
OPWC-CI47G-0.0%	<u>23,797</u>	<u>-</u>	<u>(4,328)</u>	<u>19,469</u>	<u>4,328</u>
Total OPWC Loans	<u>23,797</u>	<u>-</u>	<u>(4,328)</u>	<u>19,469</u>	<u>4,328</u>

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

GOVERNMENTAL ACTIVITIES					
Year Ending December 31,	General Obligation		Sales Tax Receipts		OPWC
	Principal	Interest	Principal	Interest	Principal
2025	\$ 3,165,000	\$ 1,584,696	\$ 425,000	\$ 116,100	\$ 30,762
2026	3,255,000	1,492,952	440,000	105,663	21,892
2027	3,415,000	1,368,125	450,000	94,113	17,191
2028	3,535,000	1,236,042	175,000	81,925	17,193
2029	3,685,000	1,098,358	180,000	75,800	17,193
2030-2034	12,265,000	3,492,982	1,010,000	265,599	41,744
2035-2039	6,500,000	1,886,399	705,000	57,200	36,830
2040-2044	5,145,000	691,094	-	-	36,818
2045-2049	560,000	22,400	-	-	10,743
Total	<u>\$ 41,525,000</u>	<u>\$12,873,048</u>	<u>\$ 3,385,000</u>	<u>\$ 796,400</u>	<u>\$ 230,366</u>

BUSINESS-TYPE ACTIVITIES					
Year Ending December 31,	General Obligation		Ohio Water Development Authority		OPWC
	Principal	Interest	Principal	Interest	Principal
2025	\$ 530,000	\$ 234,233	\$ 162,177	\$ 59,822	\$ 4,328
2026	535,000	224,794	165,734	56,428	4,328
2027	545,000	213,569	169,212	52,951	4,328
2028	560,000	201,570	172,773	49,390	4,328
2029	575,000	188,294	176,424	45,739	2,157
2030-2034	2,650,000	722,376	671,456	185,659	-
2035-2039	2,755,000	317,780	657,440	136,250	-
2040-2044	285,000	33,150	709,152	84,535	-
2045-2049	-	-	751,073	28,963	-
Total	<u>\$ 8,435,000</u>	<u>\$ 2,135,766</u>	<u>\$ 3,635,441</u>	<u>\$ 699,737</u>	<u>\$ 19,469</u>

Lorain County, Ohio
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Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$ 39,845,000	\$ 4,875,000	\$ (3,195,000)	\$ 41,525,000	\$ 3,165,000
Premium on G.O. Bonds	507,832	-	(63,479)	444,353	-
Bond Anticipation Notes	10,955,000	13,375,000	(10,955,000)	13,375,000	13,375,000
Sales Tax Receipt Bonds	3,800,000	-	(415,000)	3,385,000	425,000
Total Bonds Payable	55,107,832	18,250,000	(14,628,479)	58,729,353	16,965,000
OPWC Loans	273,090	-	(42,724)	230,366	30,762
Leases Payable	678,540	1,424,046	(134,040)	1,968,546	358,812
Compensated Absences *	19,859,558	289,378	-	20,148,936	1,537,538
Net Pension Liability	178,442,166	-	(25,542,817)	152,899,349	-
Net OPEB Liability	3,664,470	-	(3,664,470)	-	-
Governmental Activities Long-Term Liabilities	\$ 258,025,656	\$ 19,963,424	\$ (44,012,530)	\$ 233,976,550	\$ 18,892,112

* - The change in compensated absences above is a net change for the year.

	Restated Beginning Balance	Additions	(Reductions)	Ending Balance	Amount Due In One Year
Business-type Activities:					
General Obligations Bonds	\$ 8,070,000	\$ 870,000	\$ (505,000)	\$ 8,435,000	\$ 530,000
Premium on G.O. Bonds	43,310	76,366	(6,366)	113,310	-
Bond Anticipation Notes	6,820,000	14,255,000	(6,820,000)	14,255,000	14,255,000
OWDA Loans	3,751,866	-	(116,425)	3,635,441	162,177
OPWC Loans	23,797	-	(4,328)	19,469	4,328
Leases Payable	-	37,738	(8,386)	29,352	12,579
Compensated Absences *	132,490	2,541	-	135,031	10,304
Net Pension Liability	1,952,853	-	(278,281)	1,674,572	-
Net OPEB Liability	40,757	-	(40,757)	-	-
Asset Retirement Obligation	1,822,000	-	-	1,822,000	-
Business-type Activities Long-Term Liabilities	\$ 22,657,073	\$ 15,241,645	\$ (7,779,543)	\$ 30,119,175	\$ 14,974,388

* - The change in compensated absences above is a net change for the year.

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

The premium of issuance on these refunded bonds were insignificant amounts that have been recognized in the year of issuance and will not be amortized. The issuance resulted in a difference between the reacquisition price and the carrying amount of the old debt attributed to governmental activities was immaterial and expensed in the year of the refunding. The difference between the reacquisition price and the carrying amount of the old debt attributed to the Sewer System fund was \$918,449, which is amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. The issuance resulted in a difference in cash flows of \$1,092,126 and an economic gain of \$998,089. As of December 31, 2024, \$10,215,000 of these bonds are considered defeased.

In 2024, the County issued \$7,335,000 and \$14,255,000 in bond anticipation notes in the governmental and business-type activities, respectively, for improvement projects in addition to paying off the previous notes. On May 1, 2025, the notes were paid in full with the issuance of bonds in the amount plus interest at rates from 4.25 percent to 5 percent (See Note 27).

2024 Various Purpose General Obligation Bonds - The County issued \$4,875,000 and \$870,000 of various purpose general obligation bonds in governmental and business-type activities, respectively, for various improvement projects. The premium of issuance on the governmental bonds were insignificant amounts that have been recognized in the year of issuance and will not be amortized. The bonds were issued at an interest rate of 5 percent for a twenty year period with final maturity in 2043.

General obligation bonds are direct obligations of the County and will be paid from the Debt Service fund and Sewer System fund using property tax revenues, charges and user fees. Sales Tax Receipts Bond will be paid from non-tax revenue funds and sales tax receipts collections. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Delinquent special assessments due to the County at December 31, 2024 was \$206,469.

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 fails to pay the assessment or grant recipient would fail to repay the loans, payment would be made by the County.

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

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

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

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

Leases Payable

Building

The County signed an agreement to lease a building beginning November 1, 2023 through October 31, 2043, and due to the implementation of GASB Statement 87, this lease has met the criteria of a lease thus requiring it to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized over the life of the lease.

Vehicles

The government entered into a Master Equity Lease Agreement with Enterprise FM Trust on July 19, 2023, granting the right to use vehicles under various lease schedules. In accordance with GASB Statement No. 87, this agreement qualifies as a lease, as it conveys control of the right to use identified assets in exchange for consideration over a defined period. Each lease begins upon vehicle delivery and continues for the period specified in its respective schedule, unless terminated per contract provisions. Lease payments are fixed monthly amounts, as outlined in each schedule, and cover both the use of the vehicle and related services. At lease commencement, the government recognizes a lease liability equal to the present value of expected payments and a corresponding lease asset that includes any initial direct costs. Each lease term is five years and the interest rate ranges from 4.31 percent to 5.69 percent.

A summary of the principal and interest amounts for the remaining leases is as follows:

Governmental Activities						
Year	Building		Vehicles		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 21,590	\$ 32,410	\$ 337,222	\$ 90,916	\$ 358,812	\$ 123,326
2026	22,695	31,305	337,222	90,916	359,917	122,221
2027	23,856	30,144	263,125	71,372	286,981	101,516
2028	25,077	28,923	206,190	56,689	231,267	85,612
2029	26,360	27,640	166,787	45,721	193,147	73,361
2030 - 2034	153,461	116,539	-	-	153,461	116,539
2035 - 2039	196,945	73,055	-	-	196,945	73,055
2040 - 2043	188,016	18,984	-	-	188,016	18,984
	<u>\$ 658,000</u>	<u>\$ 359,000</u>	<u>\$ 1,310,546</u>	<u>\$ 355,614</u>	<u>\$ 1,968,546</u>	<u>\$ 714,614</u>

Business-Type Activities		
Year	Vehicles	
	Principal	Interest
2025	\$ 12,579	\$ 3,373
2026	12,579	3,373
2027	4,194	1,124
	<u>\$ 29,352</u>	<u>\$ 7,870</u>

Short-Term Debt

The County issued short-term notes in the governmental activities for \$1.1 million in December of 2023 and \$30,000 in May of 2023 to finance various capital improvements. All notes are backed by the full faith and credit or pledged with Sales Tax Receipts of the County and matured during the year.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

The County issued short-term notes in the business-type activities for \$1.4 million and \$0.6 million in December of 2023 to finance various capital improvements. All notes are backed by the full faith and credit and matured during the year.

Notes outstanding at December 31, 2024 are as follows:

	Balance			Balance
	01/01/24	Issued	(Retired)	12/31/24
Governmental Funds:				
2023-5.00% GO North Ridge Project due 12/7/24	\$ 1,070,000	\$ -	\$ (1,070,000)	\$ -
2023-4.125% GO Various Purpose due 5/2/24	30,000	-	(30,000)	-
Total Short-Term Notes Payable	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ (1,100,000)</u>	<u>\$ -</u>
 Business-Type Activities:				
2023-5.00% Broadway Watermain Project due 12/7/24	\$ 1,405,000	\$ -	\$ (1,405,000)	\$ -
2023-5.00% Grove Avenue Waterline Project due 12/7/24	605,000	-	(605,000)	-
Total Short-Term Notes Payable	<u>\$ 2,010,000</u>	<u>\$ -</u>	<u>\$ (2,010,000)</u>	<u>\$ -</u>

NOTE 17 – CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance for Economic Development Bonds for private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities, which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2024, there was one Economic Development Bond outstanding with aggregate principal amounts payable of \$3,775,000.

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Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 18 – FUND BALANCE CONSTRAINTS

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

	General	Job & Family Services	Children's Services	Mental Health, Addiction And Recovery Services	LCBDD	Construction Projects	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ -	\$ 40,589	\$ 6,431	\$ -	\$ 304,388	\$ -	\$ 1,064,389	\$ 1,415,797
Long Term Advances	12,786,626	-	-	-	-	-	-	12,786,626
Unclaimed Monies	2,940,017	-	-	-	-	-	-	2,940,017
Total Nonspendable	15,726,643	40,589	6,431	-	304,388	-	1,064,389	17,142,440
Restricted for:								
Criminal and Administrative Justice Services	-	-	-	-	-	-	3,567,753	3,567,753
Alcohol and Drug Programs	-	-	-	-	-	-	164,642	164,642
Common Pleas Court Special Projects	-	-	-	-	-	-	2,048,536	2,048,536
Construction Projects	-	-	-	-	-	22,708,290	-	22,708,290
Juvenile and Senior Citizens Programs	-	-	-	-	-	-	5,032,181	5,032,181
Community Development Programs	-	-	-	-	-	-	1,224,346	1,224,346
Dog Warden Operations	-	-	-	-	-	-	869,327	869,327
Solid Waste, Recycling and Environmental Program	-	-	-	-	-	-	6,637,389	6,637,389
Public Safety Programs	-	-	-	-	-	-	4,092,692	4,092,692
Law Enforcement	-	-	-	-	-	-	684,806	684,806
Assessment and Collection	-	-	-	-	-	-	13,077,667	13,077,667
Technology Upgrades, Equipment and Supplies	-	-	-	-	-	-	3,814,181	3,814,181
Probation and Supervision Programs	-	-	-	-	-	-	811,071	811,071
Road and Bridge Maintenance and Repair	-	-	-	-	-	-	6,012,691	6,012,691
Mental Health Programs	-	-	-	19,201,740	-	-	-	19,201,740
Children Services Programs	-	-	12,393,688	-	-	-	2,748,629	15,142,317
Public Assistance Programs	-	4,653,887	-	-	-	-	1,266,899	5,920,786
Health Services	-	-	-	-	-	-	3,636,966	3,636,966
Developmental Disabilities Programs	-	-	-	-	20,365,681	-	2,774,597	23,140,278
Jail Facilities Operations	-	-	-	-	-	-	1,369,311	1,369,311
Debt Service	-	-	-	-	-	-	2,744,055	2,744,055
Travel and Tourism	-	-	-	-	-	-	2,562,294	2,562,294
Total Restricted	-	4,653,887	12,393,688	19,201,740	20,365,681	22,708,290	65,140,033	144,463,319
Committed for:								
County Home	-	-	-	-	-	-	25,167	25,167
Total Committed	-	-	-	-	-	-	25,167	25,167
Assigned for:								
Legislative & Executive	2,008,537	-	-	-	-	-	-	2,008,537
Judicial	99,030	-	-	-	-	-	-	99,030
Public Safety	141,945	-	-	-	-	-	-	141,945
Human Services	106,720	-	-	-	-	-	-	106,720
Subsequent Year Appropriations	7,715,935	-	-	-	-	-	-	7,715,935
Total Assigned	10,072,167	-	-	-	-	-	-	10,072,167
Unassigned	33,586,016	-	-	-	-	-	(892,618)	32,693,398
Total Fund Balance	\$ 59,384,826	\$ 4,694,476	\$ 12,400,119	\$ 19,201,740	\$ 20,670,069	\$ 22,708,290	\$ 65,336,971	\$ 204,396,491

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

The following funds had a deficit fund balance at December 31, 2024:

	<u>Deficit</u>
<i>Non-Major Governmental Funds</i>	
Justice Assistance	\$ 8,541
Bascule Bridge	53,248
County Erosion Control	200,214
LCCCW Assessment Grant	190,781
Crime Laboratory	439,834
Total	<u>\$ 892,618</u>

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

NOTE 19 – SIGNIFICANT COMMITMENTS

Construction

During 2024, the County entered into various contracts for construction and renovations totaling \$12,279,484. The amounts paid on the contracts were \$6,128,627 with \$59,555 unused, as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$6,091,302.

Encumbrances

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

<u>Fund</u>	<u>Amount</u>
General	\$ 2,356,232
Job & Family Services	143,375
Children's Services	101,218
Mental Health, Addiction And Recovery Services	3,272,988
LCBDD	1,085,840
Construction Projects	5,767,733
Nonmajor Governmental	2,950,104
	<u>\$ 15,677,490</u>

Asset Retirement

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

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code (OAC) Section 1301-7-9 and require a county classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination.

Ohio Revised Code (ORC) Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval, including the retirement or abandonment of certain sewer-related assets. Through this permitting process, the County would be responsible to address any public safety issues associated with retiring or abandoning these sewer-related assets. These responsibilities include removing any pumps and equipment, relocating and reconnecting any existing sewer mains, filling in the lift station chamber and backfilling, grading, installing topsoil and seed to disturbed areas. In accordance with ORC Section 6111.44, and applicable accounting standards, the County has recognized an asset retirement obligation (ARO) of \$1,822,000 in the Sewer Fund based on quotes received by the County. The estimated remaining useful life of the County's sewer-related assets is 50 years. The County is not aware of any legally required funding or assurance provisions associated with this ARO.

NOTE 20 - CONTINGENT LIABILITIES

Grants

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

Litigation

As of December 31, 2024, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

NOTE 21 - GUARANTEES

In an agreement dated September 1, 2014 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$1,175,000 of Taxable Development Revenue and Refunding Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of acquiring, constructing, installing, equipping or improving a new Visitor's Center and Bureau Office. The outstanding principle at December 31, 2024 of \$676,666 will be repaid in various amounts through 2034.

In an agreement dated October 2017, the County has guaranteed (by the pledge of the DRETAC/LCLRC receipts and all of the non-tax revenue funds of the County) the principle and interest payments due on \$4,000,000 of Revenue Bonds issued by the Lorain County Port Authority on behalf of the Lorain County Land Reutilization Corporation for the purpose of acquiring real property and interests therein for the purpose of the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other such real property within Lorain County. For 2024, the Authority's outstanding Revenue Bonds amounted to \$2,865,000 and will mature November 2033.

On June 27, 2008 the County entered into a reimbursement guaranty agreement between the Lorain County Port Authority and Northwest Savings Bank for an \$8,000,000 line of credit. This amount is to be drawn on only after the depletion of the County Grant and State Grant Account held by the Port Authority in the amount of \$2,500,000. As of December 31, 2024, there has been no draw down on this line of credit.

NOTE 22 - RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2024 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 \$770,613 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 \$14,290,755.

NOTE 23 - MURRAY RIDGE PRODUCTION CENTER, INC.

Significant Accounting Policies

Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Developmental Disabilities. During the fiscal year ended June 30, 2024, the value of these services was estimated to be \$770,613.

Concentrations of Credit Risk

The organization had extended unsecured credit to regular customers amounting to \$373,341 at June 30, 2024.

NOTE 24 – LORAIN COUNTY PORT AUTHORITY

Deposits and Investments

Deposits - At December 31, 2024, the bank balance of the Authority's deposits was \$167,758. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2024, all the Authority's bank balance was covered by Federal Deposit Insurance Corporation.

Investments – As of December 31, 2024, the Authority had the following investment and maturity:

Investment Type	Fair Value	Maturity	S&P Rating	% of Total
Fair Value-Level Two Input:				
First American Government Obligation Fund	\$ 2,794,398	Less than One Year	AAAm	100%

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the Authority's recurring fair value measurements as of December 31, 2024. The Authority's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

Bond Fund Program

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

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

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

The amounts held in the Authority's Bond Fund Program Reserve was \$2,794,398 at December 31, 2024 and are reflected in the Statement of Net Position.

Related Party Activity

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

Letter of Credit

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Northwest Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote the creation and preservation of jobs and employment opportunities within the County. Due to market conditions and with the intent to enhance the marketability and rating on a bond financed expansion project, the Authority supplemented the existing Letter of Credit with an additional wrapping Letter of Credit with the Federal Home Loan Bank of Cincinnati (FHLB). However, market conditions at that time dictated that the firm pull out of the project. As of December 31, 2024, the Authority has not used the Northwest Bank Letter of Credit or the supplemental FHLB Letter of Credit. The Authority has maintained the enhancements with the goal to attract a partnership with another Port Authority, or to attract suitable business attraction/expansion to meet LCPA core mission of economic development in Lorain County.

Conduit Debt and Long-Term Liabilities

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

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

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

As of December 31, 2024, the conduit debt-revenue bonds were outstanding with an original issue amount of \$4,000,000, 2.00%-4.00% interest rate all of which remains outstanding as of December 31, 2024. The annual requirements to amortize the long-term debt are as follows:

Fiscal Year Ending December 31	Revenue Bond Series		
	Principal Payment	Interest	Total
2025	\$ 185,000	\$ 92,343	\$ 277,343
2026	185,000	88,413	273,413
2027	200,000	82,863	282,863
2028	195,000	76,863	271,863
2029	205,000	69,063	274,063
2030 - 2034	1,130,000	230,515	1,360,515
2035 - 2038	765,000	49,906	814,906
Totals	<u>\$ 2,865,000</u>	<u>\$ 689,966</u>	<u>\$ 3,554,966</u>

Management Agreement

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

Loan Payable

Loan Payable – County represents the cumulative operating costs incurred by the Authority that have been paid by Lorain County. There is no repayment schedule. At December 31, 2024, the outstanding balance was \$14,290,755.

Loan payable activity for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
Loan Payable	\$ 14,290,755	\$ -	\$ -	\$ 14,290,755

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

Hotel and Lodging Bed Tax and Concentration of Risk

The LCVB is dependent upon the collection of the lodging and excise tax for the majority of its revenues. In addition, 100 percent of its accounts receivable as of December 31, 2024 represented amounts due from this lodging excise tax. A reduction in this tax could have a significant impact on the operations of the LCVB.

Lorain County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Lease Receivable

In November 2023, LCVB entered into a lease agreement with Lorain County to lease a building and parking lot. The annual rent under the lease is \$54,000. LCVB is reporting a lease receivable. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. Payments are made monthly.

A summary of future payments to be received is as follows:

Year Ending December 31,	Principal	Interest	Total Receipts
2025	\$ 21,590	\$ 32,410	\$ 54,000
2026	22,695	31,505	54,200
2027	23,856	30,144	54,000
2028	25,077	28,923	54,000
2029	26,169	27,831	54,000
2030 - 2034	152,286	117,714	270,000
2035 - 2039	195,302	74,698	270,000
2040 - 2043	186,335	20,665	207,000
Total	<u>\$ 653,310</u>	<u>\$ 363,890</u>	<u>\$ 1,017,200</u>

Bonds Payable

On March 20, 2003, LCVB entered into a loan agreement with the Lorain County Port Authority agreeing to pay \$1,245,000 of taxable development revenue bonds. In September 2014, the note was refinanced with the Lorain County Port Authority issuing \$1,175,000 of taxable development revenue and refunding bonds. Proceeds from the note and issuance of bonds were used to pay off an existing loan and to finance the reconstruction of the LCVB's facility. The note bears interest at a rate of 5.75% per year and matures in November 2033. The balance outstanding at December 31, 2024 was \$676,666.

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
2025	\$ 100,544
2026	102,979
2027	103,325
2028	99,387
2029	96,283
Thereafter	390,950
	<u>\$ 893,468</u>

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
2025	\$ 60,000
2026	65,833
2027	70,000
2028	70,000
2029	70,833
Thereafter	340,000
	<u>\$ 676,666</u>

The note is secured by the new facility and includes prepayment penalties. Interest expense was \$39,869 for the year ended December 31, 2024.

NOTE 26 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2024, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

2024 activity includes \$1,361,000 which was sub-granted to other governments and organizations.

NOTE 27 – SUBSEQUENT EVENTS

In April 2025, the County issued General Obligation Bonds of \$16,165,000 to pay off the remaining balances of the bond anticipation notes of \$15,570,000. These bonds were issued at an interest rate of 5 percent with final maturities December 1, 2054.

Additionally in April 2025, various purpose bond anticipation notes were issued for \$13,020,000 to partially pay off outstanding bond anticipation notes of \$12,150,000, with \$6,040,000 in governmental activities and \$6,110,000 in business-type activities. The remaining \$5,065,000 was for various purposes, including \$2,505,000 for the State Route 82 Sewer Extension project and \$2,005,000 for the South Boone Sanitary Sewer Project. These notes have interest rates of 4.25 percent and mature in April 2026.

Lorain County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.581480%	0.600988%	0.587402%	0.583574%
County's Proportionate Share of the Net Pension Liability	\$ 152,233,846	\$ 177,532,118	\$ 51,106,351	\$ 86,414,604
County's Covered Payroll	\$ 94,271,018	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	161.49%	191.90%	61.56%	106.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net Pension Liability	0.0121615%	0.0132942%	0.0123357%	0.0126594%
County's Proportionate Share of the Net Pension Liability	\$ 2,340,075	\$ 2,862,901	\$ 2,742,237	\$ 1,618,615
County's Covered Payroll	\$ 1,704,114	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	137.32%	177.37%	179.00%	102.50%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

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

See accompanying notes to the required supplementary information.

2020	2019	2018	2017	2016	2015
0.585259%	0.590132%	0.577728%	0.586702%	0.623432%	0.612384%
\$ 115,680,412	\$ 161,625,092	\$ 90,634,323	\$ 133,230,046	\$ 107,986,282	\$ 73,624,549
\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275	\$ 78,385,158
142.78%	205.43%	120.11%	165.96%	135.77%	93.93%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%
0.0124485%	0.0125977%	0.0131190%	0.0132249%	0.0135129%	0.0134389%
\$ 3,012,089	\$ 2,785,903	\$ 2,884,580	\$ 3,141,613	\$ 4,523,172	\$ 3,713,862
\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700	\$ 1,458,346
199.54%	187.66%	194.53%	237.52%	307.55%	254.66%
75.50%	77.40%	77.30%	75.30%	66.80%	72.10%

See accompanying notes to the required supplementary information.

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 14,193,200	\$ 13,410,508	\$ 13,168,417	\$ 11,824,154
Contributions in Relation to the Contractually Required Contribution	<u>(14,193,200)</u>	<u>(13,410,508)</u>	<u>(13,168,417)</u>	<u>(11,824,154)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 99,895,991	\$ 94,271,018	\$ 92,513,717	\$ 83,018,955
Contributions as a Percentage of Covered Payroll	14.21%	14.23%	14.23%	14.24%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 239,606	\$ 238,576	\$ 225,967	\$ 214,473
Contributions in Relation to the Contractually Required Contribution	<u>(239,606)</u>	<u>(238,576)</u>	<u>(225,967)</u>	<u>(214,473)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,711,471	\$ 1,704,114	\$ 1,614,050	\$ 1,531,951
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 11,503,826	\$ 11,528,156	\$ 11,196,829	\$ 9,975,003	\$ 9,633,340	\$ 9,544,113
<u>(11,503,826)</u>	<u>(11,528,156)</u>	<u>(11,196,829)</u>	<u>(9,975,003)</u>	<u>(9,633,340)</u>	<u>(9,544,113)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 80,790,539	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	\$ 79,534,275
14.24%	14.23%	14.23%	13.22%	12.00%	12.00%
\$ 221,075	\$ 211,331	\$ 207,834	\$ 207,599	\$ 185,178	\$ 205,898
<u>(221,075)</u>	<u>(211,331)</u>	<u>(207,834)</u>	<u>(207,599)</u>	<u>(185,178)</u>	<u>(205,898)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,579,107	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

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

	2024	2023	2022	2021
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.568888%	0.587647%	0.575595%	0.572396%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (5,134,350)	\$ 3,705,227	\$ (18,028,516)	\$ (10,197,692)
County's Covered Payroll	\$ 94,271,018	\$ 92,513,717	\$ 83,018,955	\$ 80,790,539
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.45%	4.01%	-21.72%	-12.62%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.0121615%	0.0132942%	0.0123357%	0.0126594%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (230,681)	\$ (258,554)	\$ (319,412)	\$ (266,913)
County's Covered Payroll	\$ 1,704,114	\$ 1,614,050	\$ 1,531,951	\$ 1,579,107
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.54%	-16.02%	-20.85%	-16.90%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	158.00%	168.50%	230.70%	174.70%

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

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

See accompanying notes to the required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
0.574416%	0.579000%	0.568733%	0.578443%
\$ 79,341,772	\$ 75,487,932	\$ 61,760,214	\$ 58,424,708
\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833
97.93%	95.95%	81.85%	72.78%
47.80%	46.33%	54.14%	54.04%
0.0124485%	0.0125980%	0.0303170%	0.0304812%
\$ (218,782)	\$ (208,653)	\$ (487,163)	\$ 1,189,265
\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700
-14.49%	-14.06%	-32.85%	89.91%
182.10%	174.70%	176.00%	47.10%

See accompanying notes to the required supplementary information.

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 99,895,991	\$ 94,271,018	\$ 92,513,717	\$ 83,018,955
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 1,711,471	\$ 1,704,114	\$ 1,614,050	\$ 1,531,951
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

See accompanying notes to the required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ 805,422	\$ 1,876,579	n/a
-	-	-	(805,422)	(1,876,579)	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a
\$ 80,790,539	\$ 81,018,793	\$ 78,674,782	\$ 75,457,769	\$ 80,277,833	n/a
0.00%	0.00%	0.00%	1.07%	2.34%	n/a
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,579,107	\$ 1,509,507	\$ 1,484,529	\$ 1,482,850	\$ 1,322,700	\$ 1,470,700
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2024-2022	2021-2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	2.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2023	3.00%, simple through 2023, then 2.05%, simple
2024	2.30%, simple through 2024, then 2.05%, simple
2022	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017-2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple

Changes in Benefit Terms – OPERS

There were no significant changes in benefit terms.

Changes in Assumptions – STRS

Beginning with fiscal year 2022, amounts reported incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in fiscal years 2018-2021 and fiscal year 2017 and prior are presented as follows:

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

Fiscal Years	2024-2022	2021-2018	2017 and Prior
Inflation	2.50%	2.50%	2.75%
Projected Salary Increases	from 2.50% to 8.50%	to 2.50% at age 65	to 2.75% at age 70
Investment Rate of Return, net of investment expenses, including inflation	7.00%	7.45%	7.75%
Projected Payroll Growth	3.00%	3.00%	3.50%

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

Beginning with fiscal year 2018, post-retirement mortality rates for healthy retirees were based on the RP2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For fiscal year 2017 and prior actuarial valuation, 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 no set back from age 90 and above.

Changes in Benefit Terms - STRS

For fiscal year 2023, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during fiscal year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

For fiscal year 2018, the COLA was reduced to zero.

Fiscal year 2017 and prior, COLA was 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013 or later, 2 percent COLA commences on fifth anniversary of retirement date.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

<u>Assumption</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Wage Inflation	2.75%	2.75%	2.75%	3.25%	3.25%	3.25%
Single Discount Rate	5.70%	5.22%	6.00%	6.00%	3.16%	3.96%
Municipal Bond Rate	3.77%	4.05%	1.84%	2.00%	2.75%	3.71%
Health Care Cost Trend Rate	5.50%	5.50%	5.50%	8.50%	10.50%	10.00%

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

Changes in Benefit Terms – OPERS

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS

For fiscal year 2022, the projected salary increases were changed from age based (2.5 percent to 12.50 percent) to service based (2.5 percent to 8.5 percent).

For fiscal year 2022, the discount rate was decreased from 7.45 percent to the long-term expected rate of return of 7.00.

For fiscal year 2019, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

For fiscal year 2018, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

Effective January 1, 2024, Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes.

Lorain County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

For fiscal year 2023, health care trends were updated to reflect emerging claims and recoveries experience.

For fiscal year 2022, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2022, premium based on June 30, 2021, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in calendar year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

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

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

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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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 9,620,185	\$ 9,620,185	\$ -	\$ 9,620,185	\$ -
Sales Tax	27,304,145	27,304,145	-	27,304,145	-
Charges for Services	4,445,340	4,445,340	-	4,445,340	-
Licenses, Permits and Fees	12,907,454	13,042,613	-	13,042,613	135,159
Fines and Forfeitures	619,906	625,295	-	625,295	5,389
Intergovernmental Revenue	12,849,454	12,849,454	-	12,849,454	-
Interest Income	6,803,421	6,949,728	-	6,949,728	146,307
Miscellaneous Revenue	1,888,911	1,892,141	-	1,892,141	3,230
Total Revenues	76,438,816	76,728,901	-	76,728,901	290,085
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Commissioners:					
Salaries and Wages	1,599,125	1,486,408	-	1,486,408	112,717
Fringe Benefits	491,381	424,171	28,989	453,160	38,221
Material and Supplies	21,699	16,493	482	16,975	4,724
Equipment	30,937	20,580	-	20,580	10,357
Contractual Services	226,641	96,879	85,439	182,318	44,323
Other	641,332	548,699	-	548,699	92,633
Total Commissioners	3,011,115	2,593,230	114,910	2,708,140	302,975
Auditor:					
Salaries and Wages	1,477,573	1,477,336	-	1,477,336	237
Fringe Benefits	213,831	213,831	-	213,831	-
Material and Supplies	57,709	48,401	9,269	57,670	39
Equipment	33,719	31,646	1,744	33,390	329
Contractual Services	176,252	97,406	78,846	176,252	-
Fees	996	-	-	-	996
Other	52,823	44,243	8,571	52,814	9
Total Auditor	2,012,903	1,912,863	98,430	2,011,293	1,610
Treasurer:					
Salaries and Wages	398,952	358,959	-	358,959	39,993
Fringe Benefits	56,000	52,522	-	52,522	3,478
Material and Supplies	10,000	3,414	-	3,414	6,586
Equipment	14,250	3,447	-	3,447	10,803
Contractual Services	109,400	105,467	1,532	106,999	2,401
Other	13,100	11,375	-	11,375	1,725
Total Treasurer	601,702	535,184	1,532	536,716	64,986
Prosecuting Attorney:					
Salaries and Wages	5,752,977	5,698,732	-	5,698,732	54,245
Fringe Benefits	1,145,796	1,090,122	-	1,090,122	55,674
Material and Supplies	324,854	242,015	19,880	261,895	62,959
Equipment	145,811	129,759	14,852	144,611	1,200
Contractual Services	150,976	133,418	4,664	138,082	12,894
Fees	1,700	-	-	-	1,700
Other	48,126	46,462	-	46,462	1,664
Total Prosecuting Attorney	7,570,240	7,340,508	39,396	7,379,904	190,336

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Records Center:					
Salaries and Wages	\$ 246,438	\$ 199,914	\$ -	\$ 199,914	\$ 46,524
Fringe Benefits	31,514	28,778	-	28,778	2,736
Material and Supplies	21,261	16,499	3,602	20,101	1,160
Equipment	21,127	5,658	13,340	18,998	2,129
Contractual Services	7,288	5,704	-	5,704	1,584
Other	780	297	-	297	483
Total Records Center	328,408	256,850	16,942	273,792	54,616
Board of Elections:					
Salaries and Wages	2,087,327	2,030,494	-	2,030,494	56,833
Fringe Benefits	287,401	281,464	-	281,464	5,937
Material and Supplies	417,749	416,672	-	416,672	1,077
Equipment	94,344	91,726	1,049	92,775	1,569
Contractual Services	692,659	690,016	485	690,501	2,158
Fees	950	928	-	928	22
Other	274,133	273,387	-	273,387	746
Total Board of Elections	3,854,563	3,784,687	1,534	3,786,221	68,342
Community Maintenance:					
Salaries and Wages	1,482,999	1,439,690	-	1,439,690	43,309
Fringe Benefits	234,944	208,696	-	208,696	26,248
Material and Supplies	1,065,721	963,790	27,362	991,152	74,569
Equipment	309,314	205,236	69,540	274,776	34,538
Contractual Services	3,713,546	3,264,805	383,072	3,647,877	65,669
Fees	5,206	4,450	756	5,206	-
Other	10,603	7,951	-	7,951	2,652
Total Community Maintenance	6,822,333	6,094,618	480,730	6,575,348	246,985
Community Development:					
Salaries and Wages	762,853	546,377	-	546,377	216,476
Fringe Benefits	104,154	75,737	-	75,737	28,417
Material and Supplies	17,300	2,912	-	2,912	14,388
Equipment	9,300	6,215	293	6,508	2,792
Contractual Services	116,200	32,633	5,322	37,955	78,245
Other	114,423	65,414	578	65,992	48,431
Total Community Development	1,124,230	729,288	6,193	735,481	388,749
Recorder:					
Salaries and Wages	629,389	604,259	-	604,259	25,130
Fringe Benefits	88,114	84,525	-	84,525	3,589
Material and Supplies	5,000	4,173	-	4,173	827
Other	10,000	6,017	-	6,017	3,983
Total Recorder	732,503	698,974	-	698,974	33,529
Insurance/Pensions/Taxes:					
Fringe Benefits	11,872,811	11,555,113	-	11,555,113	317,698
Contractual Services	11,500	203	-	203	11,297
Fees	226,000	207,593	282	207,875	18,125
Other	500	500	-	500	-
Total Insurance/Pensions/Taxes	12,110,811	11,763,409	282	11,763,691	347,120

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Miscellaneous:					
Material and Supplies	\$ 153,668	\$ 127,985	\$ 25,683	\$ 153,668	\$ -
Contractual Services	1,959,103	1,644,179	255,517	1,899,696	59,407
Fees	85,125	83,250	-	83,250	1,875
Other	977,726	908,722	-	908,722	69,004
Total Miscellaneous	3,175,622	2,764,136	281,200	3,045,336	130,286
Total General Government - Legislative and Executive	41,344,430	38,473,747	1,041,149	39,514,896	1,829,534
Judicial:					
Court of Appeals:					
Fees	105,000	62,175	-	62,175	42,825
Other	125,000	104,936	-	104,936	20,064
Total Court of Appeals	230,000	167,111	-	167,111	62,889
Common Pleas Court:					
Salaries and Wages	4,155,864	4,145,866	-	4,145,866	9,998
Fringe Benefits	601,920	594,139	-	594,139	7,781
Material and Supplies	85,124	28,774	-	28,774	56,350
Equipment	292,674	201,757	56,337	258,094	34,580
Contractual Services	130,401	92,938	11,966	104,904	25,497
Fees	1,869,975	1,600,005	-	1,600,005	269,970
Other	93,923	53,448	6,344	59,792	34,131
Total Common Pleas Court	7,229,881	6,716,927	74,647	6,791,574	438,307
Domestic Relations-Domestic Relations:					
Salaries and Wages	2,574,848	2,562,701	-	2,562,701	12,147
Fringe Benefits	396,421	366,356	-	366,356	30,065
Material and Supplies	95,752	94,514	1,000	95,514	238
Equipment	11,073	10,393	680	11,073	-
Contractual Services	12,626	11,581	1,045	12,626	-
Fees	-	-	-	-	-
Other	39,905	38,693	-	38,693	1,212
Total Domestic Relations - Domestic Relations	3,130,625	3,084,238	2,725	3,086,963	43,662
Domestic Relations-Juvenile Probation:					
Salaries and Wages	2,507,566	2,488,731	-	2,488,731	18,835
Fringe Benefits	385,880	357,843	-	357,843	28,037
Material and Supplies	104,596	102,852	1,036	103,888	708
Equipment	18,535	15,544	2,920	18,464	71
Contractual Services	42,488	40,613	1,748	42,361	127
Fees	1,167,843	1,164,125	-	1,164,125	3,718
Other	32,641	31,907	694	32,601	40
Total Domestic Relations - Juvenile Probation	4,259,549	4,201,615	6,398	4,208,013	51,536

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Domestic Relations-Juvenile Detention Home:					
Salaries and Wages	\$ 1,981,493	\$ 1,967,609	\$ -	\$ 1,967,609	\$ 13,884
Fringe Benefits	301,140	279,100	-	279,100	22,040
Material and Supplies	60,057	58,330	1,725	60,055	2
Equipment	23,926	23,926	-	23,926	-
Contractual Services	360,800	335,130	25,596	360,726	74
Other	7,531	7,498	33	7,531	-
	<u>2,734,947</u>	<u>2,671,593</u>	<u>27,354</u>	<u>2,698,947</u>	<u>36,000</u>
Total Domestic Relations-Juvenile Detention Home					
Domestic Relations-Child Support:					
Salaries and Wages	597,368	597,368	-	597,368	-
Fringe Benefits	295,844	243,334	-	243,334	52,510
Material and Supplies	42,331	30,946	8,154	39,100	3,231
Equipment	7,592	7,180	412	7,592	-
Contractual Services	9,542	896	-	896	8,646
Fees	55,788	-	-	-	55,788
Other	3,629	2,635	-	2,635	994
	<u>1,012,094</u>	<u>882,359</u>	<u>8,566</u>	<u>890,925</u>	<u>121,169</u>
Total Domestic Relations-Child Support:					
Domestic Relations-Hazel Webber Home:					
Salaries and Wages	512,488	507,236	-	507,236	5,252
Fringe Benefits	80,480	73,595	-	73,595	6,885
Material and Supplies	3,878	3,875	-	3,875	3
Equipment	1,637	1,637	-	1,637	-
Contractual Services	49,580	24,656	5,037	29,693	19,887
Other	852	779	73	852	-
	<u>648,915</u>	<u>611,778</u>	<u>5,110</u>	<u>616,888</u>	<u>32,027</u>
Total Domestic Relations-Hazel Webber Home					
Probate Court:					
Salaries and Wages	851,913	745,795	-	745,795	106,118
Fringe Benefits	119,268	107,743	-	107,743	11,525
Material and Supplies	5,100	4,994	-	4,994	106
Contractual Services	2,392	2,279	-	2,279	113
Fees	10,000	1,185	-	1,185	8,815
Other	20,000	11,215	-	11,215	8,785
	<u>1,008,673</u>	<u>873,211</u>	<u>-</u>	<u>873,211</u>	<u>135,462</u>
Total Probate Court					
Clerk of Courts:					
Salaries and Wages	1,031,479	1,028,062	-	1,028,062	3,417
Fringe Benefits	148,000	147,780	-	147,780	220
Material and Supplies	31,712	31,127	-	31,127	585
Equipment	14,577	14,577	-	14,577	-
Contractual Services	10,947	10,269	436	10,705	242
Fees	9,715	9,526	-	9,526	189
Other	21,819	21,512	-	21,512	307
	<u>1,268,249</u>	<u>1,262,853</u>	<u>436</u>	<u>1,263,289</u>	<u>4,960</u>
Total Clerk of Courts					

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Municipal Court:					
Salaries and Wages	\$ 632,700	\$ 602,153	\$ -	\$ 602,153	\$ 30,547
Fringe Benefits	159,300	150,390	-	150,390	8,910
Contractual Services	86,150	83,716	-	83,716	2,434
Fees	1,160,180	1,010,457	-	1,010,457	149,723
Other	34,500	30,235	-	30,235	4,265
Total Municipal Courts	2,072,830	1,876,951	-	1,876,951	195,879
Total General Government - Judicial	23,595,763	22,348,636	125,236	22,473,872	1,121,891
Public Safety:					
Coroner:					
Salaries and Wages	748,640	743,893	-	743,893	4,747
Fringe Benefits	102,210	101,047	-	101,047	1,163
Material and Supplies	13,870	12,496	-	12,496	1,374
Equipment	19,756	8,537	10,000	18,537	1,219
Contractual Services	248,890	152,119	30,821	182,940	65,950
Other	33,258	29,734	-	29,734	3,524
Total Coroner	1,166,624	1,047,826	40,821	1,088,647	77,977
Sheriff:					
Salaries and Wages	4,422,706	4,369,321	-	4,369,321	53,385
Fringe Benefits	1,226,271	1,073,858	-	1,073,858	152,413
Material and Supplies	317,699	293,859	14,721	308,580	9,119
Equipment	568,379	461,340	103,174	564,514	3,865
Contractual Services	258,325	233,792	-	233,792	24,533
Fees	-	-	-	-	-
Other	42,935	34,409	-	34,409	8,526
Total Sheriff	6,836,315	6,466,579	117,895	6,584,474	251,841
Community Disaster Services:					
Salaries and Wages	255,855	235,920	-	235,920	19,935
Fringe Benefits	35,447	34,307	-	34,307	1,140
Material and Supplies	10,300	3,165	-	3,165	7,135
Equipment	22,368	14,192	4,632	18,824	3,544
Contractual Services	62,512	51,470	-	51,470	11,042
Other	7,875	3,942	-	3,942	3,933
Total Community Disaster Services	394,357	342,996	4,632	347,628	46,729
Total Public Safety	8,397,296	7,857,401	163,348	8,020,749	376,547
Public Works:					
Engineer:					
Salaries and Wages	80,000	79,962	-	79,962	38
Fringe Benefits	11,800	11,593	-	11,593	207
Total Public Works	91,800	91,555	-	91,555	245
Health:					
Registration of Vital Statistics:					
Fees	1,200	742	-	742	458

(continued)

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Human Services:					
Soldiers' Relief Commission Board:					
Salaries and Wages	\$ 1,320,000	\$ 1,126,797	\$ -	\$ 1,126,797	\$ 193,203
Fringe Benefits	185,000	161,871	-	161,871	23,129
Material and Supplies	296,866	238,884	36,905	275,789	21,077
Equipment	70,000	50,230	-	50,230	19,770
Contractual Services	236,419	162,833	63,841	226,674	9,745
Other	2,666,924	2,077,664	53,132	2,130,796	536,128
Total Human Services	4,775,209	3,818,279	153,878	3,972,157	803,052
Capital Outlay:					
Equipment	513,090	415,493	917	416,410	96,680
Contractual Services	829,020	123,021	440,499	563,520	265,500
Capital Improvements	1,804,358	897,024	898,066	1,795,090	9,268
Fees	13,973	13,973	-	13,973	-
Total Capital Outlay	3,160,441	1,449,511	1,339,482	2,788,993	371,448
Intergovernmental:					
Contractual Services	2,000	810	-	810	1,190
Total Expenditures	81,368,139	74,040,681	2,823,093	76,863,774	4,504,365
Excess of Revenues Over Expenditures	(4,929,323)	2,688,220	(2,823,093)	(134,873)	4,794,450
Other Financing Sources (Uses)					
Transfers In	770,000	770,000	-	770,000	-
Transfers Out	(7,176,184)	(7,144,183)	-	(7,144,183)	32,001
Advances In	2,750,000	2,750,000	-	2,750,000	-
Advances Out	(3,808,280)	(3,808,280)	-	(3,808,280)	-
Total Other Financing Sources (Uses)	(7,464,464)	(7,432,463)	-	(7,432,463)	32,001
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(12,393,787)	(4,744,243)	<u>\$ (2,823,093)</u>	<u>\$ (7,567,336)</u>	<u>\$ 4,826,451</u>
Fund Balance at Beginning of Year	26,382,990	26,382,990			
Fund Balance at End of Year	\$ 13,989,203	\$ 21,638,747			

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:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

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

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

County Erosion Control - To account for repayment of funds advanced for the erosion control loan program. There is no current year activity and no legally adopted budget; therefore there is no budgetary schedule.

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

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

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

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

OneOhio Opioid Settlement – To account for grants revenues received from the State of Ohio Department of Public Safety for the IDEP and STEP programs

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

LCCCW Assessment Grant – To account for Federal Lorain County Coalition Community Wide Assessment Grant used to inventory, characterize, assess and conduct clean up planning and community involvement related activities for Brownfield sites. There is no current year activity and no legally adopted budget; therefore there is no budgetary schedule.

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
NonMajor Governmental Funds

Ohio Traffic Safety Office - To account for state grant revenues from the Ohio Traffic Safety Office for the Impaired Driving Enforcement and Selective Traffic Enforcement Programs. This fund had no budget or budget basis activity during 2024; therefore a budget will not be presented.

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

Law Enforcement Trust - To account for fines and forfeitures, which are collected and subsequently allocated to various recipients. There is no budget presented for this fund.

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	American Rescue Plan	Common Pleas Special	Common Pleas Special	Case Management Special	T-Federal
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,071,829	\$ 1,443,324	\$ 3,123	\$ 575,504	\$ 18,163
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	27,720	-	5,184	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	127,780	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,199,609</u>	<u>\$ 1,471,044</u>	<u>\$ 3,123</u>	<u>\$ 580,688</u>	<u>\$ 18,163</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 1,959	\$ -
Accrued Wages	-	4,360	-	-	-
Intergovernmental Payable	-	-	-	-	-
Due to Other Funds	200,000	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Unearned Revenue	999,609	-	-	-	-
<i>Total Liabilities</i>	<u>1,199,609</u>	<u>4,360</u>	<u>-</u>	<u>1,959</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	1,466,684	3,123	578,729	18,163
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>1,466,684</u>	<u>3,123</u>	<u>578,729</u>	<u>18,163</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,199,609</u>	<u>\$ 1,471,044</u>	<u>\$ 3,123</u>	<u>\$ 580,688</u>	<u>\$ 18,163</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	EISA Grant	Community Development Block Grant	Neighborhood Stabilization	Computerized Legal Research	Jail Facility Operations
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 429,203	\$ 159,088	\$ 109,637	\$ 3,009,849	\$ 300,458
Cash and Cash Equivalents with Fiscal Agents	-	278,628	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	300,706
Accounts Receivable	-	-	-	24,995	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	3,621,514
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	6,260	-	-	10,800
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	292,599	-	-	-
Due from Other Funds	-	-	-	-	52,461
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 429,203</u>	<u>\$ 736,575</u>	<u>\$ 109,637</u>	<u>\$ 3,034,844</u>	<u>\$ 4,285,939</u>
Liabilities					
Accounts Payable	\$ -	\$ 486	\$ -	\$ 35,522	\$ 486,641
Accrued Wages	-	-	-	135	616,360
Intergovernmental Payable	-	-	-	-	143,439
Due to Other Funds	-	10,000	-	-	1,972
Advances from Other Funds	-	100,343	-	-	300,000
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>110,829</u>	<u>-</u>	<u>35,657</u>	<u>1,548,412</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	6,260	-	-	1,368,216
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>6,260</u>	<u>-</u>	<u>-</u>	<u>1,368,216</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	429,203	619,486	109,637	2,999,187	1,369,311
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>429,203</u>	<u>619,486</u>	<u>109,637</u>	<u>2,999,187</u>	<u>1,369,311</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 429,203</u>	<u>\$ 736,575</u>	<u>\$ 109,637</u>	<u>\$ 3,034,844</u>	<u>\$ 4,285,939</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Dog and Kennel	Recycle Ohio	Solid Waste	Workforce Investment Act	Comprehensive Case Management and Employment Program
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,113,956	\$ 248,252	\$ 5,544,558	\$ 782,746	\$ 314,821
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	77,634	-	-	-	-
Accounts Receivable	-	-	315,821	7,666	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	474,996	243,425
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	1,177	-
Advances to Other Funds	-	-	144,784	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,191,590</u>	<u>\$ 248,252</u>	<u>\$ 6,005,163</u>	<u>\$ 1,266,585</u>	<u>\$ 558,246</u>
Liabilities					
Accounts Payable	\$ 14,364	\$ -	\$ 33,129	\$ 154,193	\$ 72,749
Accrued Wages	19,708	-	20,281	-	-
Intergovernmental Payable	4,235	-	5,055	26,356	-
Due to Other Funds	40,000	-	95,000	323,140	-
Advances from Other Funds	-	144,784	-	-	-
Unearned Revenue	243,956	-	-	-	-
<i>Total Liabilities</i>	<u>322,263</u>	<u>144,784</u>	<u>153,465</u>	<u>503,689</u>	<u>72,749</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	9,361	2,824
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,361</u>	<u>2,824</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	869,327	103,468	5,851,698	753,535	482,673
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>869,327</u>	<u>103,468</u>	<u>5,851,698</u>	<u>753,535</u>	<u>482,673</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,191,590</u>	<u>\$ 248,252</u>	<u>\$ 6,005,163</u>	<u>\$ 1,266,585</u>	<u>\$ 558,246</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Justice Assistance Grant Program	P.A.I.R.	Real Estate Assessment	DRETAC	Intensive Supervision
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 43,600	\$ 5,469	\$ 10,304,022	\$ 2,940,959	\$ 378,228
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	6,527	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	55,282	-	-	-	1,408,362
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 98,882</u>	<u>\$ 5,469</u>	<u>\$ 10,304,022</u>	<u>\$ 2,947,486</u>	<u>\$ 1,786,590</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 3,474	\$ 7,946	\$ 59,902
Accrued Wages	6,944	-	103,899	27,078	83,022
Intergovernmental Payable	1,597	-	25,183	6,261	20,222
Due to Other Funds	48,882	-	-	-	-
Advances from Other Funds	50,000	-	-	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>107,423</u>	<u>-</u>	<u>132,556</u>	<u>41,285</u>	<u>163,146</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	1,408,362
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,408,362</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	5,469	10,171,466	2,906,201	215,082
Committed	-	-	-	-	-
Unassigned	(8,541)	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>(8,541)</u>	<u>5,469</u>	<u>10,171,466</u>	<u>2,906,201</u>	<u>215,082</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 98,882</u>	<u>\$ 5,469</u>	<u>\$ 10,304,022</u>	<u>\$ 2,947,486</u>	<u>\$ 1,786,590</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Motor Vehicle Gasoline Tax	Domestic Relations Title IV-E	Drug Court	Bascule Bridge	Community Housing Improvement Program
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,762,785	\$ 2,528,477	\$ 110,934	\$ 60,917	\$ 758,601
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	15,090	-	-	-	-
Accrued Interest Receivable	7,125	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	423,962	-	-	62,860	151,741
Local Government Receivable	4,302,129	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	29,648	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	1,064,389	-	-	-	-
<i>Total Assets</i>	<u>\$ 7,605,128</u>	<u>\$ 2,528,477</u>	<u>\$ 110,934</u>	<u>\$ 123,777</u>	<u>\$ 910,342</u>
Liabilities					
Accounts Payable	\$ 135,286	\$ 8,983	\$ -	\$ 10,579	\$ -
Accrued Wages	183,543	3,659	-	14,141	-
Intergovernmental Payable	43,161	-	28,886	3,305	-
Due to Other Funds	-	-	-	-	260,000
Advances from Other Funds	-	-	7,000	149,000	125,799
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>361,990</u>	<u>12,642</u>	<u>35,886</u>	<u>177,025</u>	<u>385,799</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	2,944,519	-	-	-	124,050
<i>Total Deferred Inflows of Resources</i>	<u>2,944,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,050</u>
Fund Balances					
Nonspendable	1,064,389	-	-	-	-
Restricted	3,234,230	2,515,835	75,048	-	400,493
Committed	-	-	-	-	-
Unassigned	-	-	-	(53,248)	-
<i>Total Fund Balances (Deficit)</i>	<u>4,298,619</u>	<u>2,515,835</u>	<u>75,048</u>	<u>(53,248)</u>	<u>400,493</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,605,128</u>	<u>\$ 2,528,477</u>	<u>\$ 110,934</u>	<u>\$ 123,777</u>	<u>\$ 910,342</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Youth Services	Reclaim Ohio	Local Law Enforcement	Medically Handicapped Child	Marriage Licenses
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 1,542,025	\$ 928,921	\$ 195,438	\$ 595,738	\$ 86,178
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	1,735
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	11,696	537,481	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 1,553,721	\$ 1,466,402	\$ 195,438	\$ 595,738	\$ 87,913
Liabilities					
Accounts Payable	\$ 21	\$ 85,778	\$ -	\$ -	\$ -
Accrued Wages	12,772	35,143	-	-	-
Intergovernmental Payable	2,942	8,083	-	94,448	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	40,000	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	55,735	129,004	-	94,448	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	2,319	537,481	-	-	-
Total Deferred Inflows of Resources	2,319	537,481	-	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,495,667	799,917	195,438	501,290	87,913
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	1,495,667	799,917	195,438	501,290	87,913
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,553,721	\$ 1,466,402	\$ 195,438	\$ 595,738	\$ 87,913

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Indigent Guardianship	Veteran's Court	Probate Court Dispute Resolution	County Probation Services	Public Safety
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 213,849	\$ 36,928	\$ 375,754	\$ 596,839	\$ 428,447
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	1,786	-	1,289	15,408	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	12,109
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 215,635</u>	<u>\$ 36,928</u>	<u>\$ 377,043</u>	<u>\$ 612,247</u>	<u>\$ 440,556</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 1,200	\$ -	\$ -
Accrued Wages	787	3,054	-	13,050	-
Intergovernmental Payable	-	-	-	3,208	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	9,091	-	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>787</u>	<u>12,145</u>	<u>1,200</u>	<u>16,258</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	214,848	24,783	375,843	595,989	440,556
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>214,848</u>	<u>24,783</u>	<u>375,843</u>	<u>595,989</u>	<u>440,556</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 215,635</u>	<u>\$ 36,928</u>	<u>\$ 377,043</u>	<u>\$ 612,247</u>	<u>\$ 440,556</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Local Emergency Planning Committee	SERC Grant	TB Clinic	Law Library Resources	Court Security
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 314,829	\$ 102,645	\$ 1,921,769	\$ 801,475	\$ 23,494
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	18,889	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 314,829</u>	<u>\$ 102,645</u>	<u>\$ 1,921,769</u>	<u>\$ 820,364</u>	<u>\$ 23,494</u>
Liabilities					
Accounts Payable	\$ 4,471	\$ 1,394	\$ -	\$ 12,377	\$ -
Accrued Wages	-	-	-	5,056	-
Intergovernmental Payable	-	-	9,990	1,174	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>4,471</u>	<u>1,394</u>	<u>9,990</u>	<u>18,607</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	310,358	101,251	1,911,779	801,757	23,494
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>310,358</u>	<u>101,251</u>	<u>1,911,779</u>	<u>801,757</u>	<u>23,494</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 314,829</u>	<u>\$ 102,645</u>	<u>\$ 1,921,769</u>	<u>\$ 820,364</u>	<u>\$ 23,494</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Court Mediation	County Erosion Control	Juvenile School Liasion	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 46,802	\$ -	\$ 7,161	\$ 413,940	\$ 19,662
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	26,217	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 73,019</u>	<u>\$ -</u>	<u>\$ 7,161</u>	<u>\$ 413,940</u>	<u>\$ 19,662</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	8,538	-	-	-	-
Intergovernmental Payable	1,954	-	-	4,616	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	200,214	-	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>10,492</u>	<u>200,214</u>	<u>-</u>	<u>4,616</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	62,527	-	7,161	409,324	19,662
Committed	-	-	-	-	-
Unassigned	-	(200,214)	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>62,527</u>	<u>(200,214)</u>	<u>7,161</u>	<u>409,324</u>	<u>19,662</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 73,019</u>	<u>\$ -</u>	<u>\$ 7,161</u>	<u>\$ 413,940</u>	<u>\$ 19,662</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Supportive Living	OneOhio Opioid Settlement	Watershed Coordinator Grant	LCCW Assessment Grant	Golden Acres
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,800,287	\$ 1,718,660	\$ 253,020	\$ -	\$ 25,167
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	-	2,449,427	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 2,800,287</u>	<u>\$ 4,168,087</u>	<u>\$ 253,020</u>	<u>\$ -</u>	<u>\$ 25,167</u>
Liabilities					
Accounts Payable	\$ 25,690	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	190,781	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>25,690</u>	<u>-</u>	<u>-</u>	<u>190,781</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	2,449,427	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>2,449,427</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,774,597	1,718,660	253,020	-	-
Committed	-	-	-	-	25,167
Unassigned	-	-	-	(190,781)	-
<i>Total Fund Balances (Deficit)</i>	<u>2,774,597</u>	<u>1,718,660</u>	<u>253,020</u>	<u>(190,781)</u>	<u>25,167</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,800,287</u>	<u>\$ 4,168,087</u>	<u>\$ 253,020</u>	<u>\$ -</u>	<u>\$ 25,167</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Metropolitan Enforcement Group	Criminal Justice Services	Crime Laboratory	911 System	Prosecutor's Adult Diversion Program
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 296,704	\$ 1,982,704	\$ 20,219	\$ 3,385,039	\$ -
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	4,058	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	409,138	531,013	204,569	7,490,147	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	27,229	83,877	64,325	224,971	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 733,071</u>	<u>\$ 2,597,594</u>	<u>\$ 289,113</u>	<u>\$ 11,104,215</u>	<u>\$ -</u>
Liabilities					
Accounts Payable	\$ 7,884	\$ -	\$ 1,826	\$ 27,513	\$ -
Accrued Wages	13,383	27,792	11,145	180,501	-
Intergovernmental Payable	3,098	6,046	2,600	42,981	-
Due to Other Funds	-	-	100,000	160,000	-
Advances from Other Funds	-	-	400,000	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>24,365</u>	<u>33,838</u>	<u>515,571</u>	<u>410,995</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	390,966	507,428	195,483	7,157,473	-
Unavailable Revenue	42,258	60,119	17,893	557,645	-
<i>Total Deferred Inflows of Resources</i>	<u>433,224</u>	<u>567,547</u>	<u>213,376</u>	<u>7,715,118</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	275,482	1,996,209	-	2,978,102	-
Committed	-	-	-	-	-
Unassigned	-	-	(439,834)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>275,482</u>	<u>1,996,209</u>	<u>(439,834)</u>	<u>2,978,102</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 733,071</u>	<u>\$ 2,597,594</u>	<u>\$ 289,113</u>	<u>\$ 11,104,215</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Child Support Enforcement Agency	Drug Enforcement	Prosecutor's Victim Witness	Coroner's Laboratory	Enforcement and Education
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,099,791	\$ 22,979	\$ 31,581	\$ 6,527	\$ 13,237
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	61,146	-	-	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	633,241	18,028	13,847	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 2,733,032</u>	<u>\$ 102,153</u>	<u>\$ 45,428</u>	<u>\$ 6,527</u>	<u>\$ 13,237</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	131,071	-	5,759	-	-
Intergovernmental Payable	32,276	-	1,302	-	-
Due to Other Funds	322,346	-	-	-	-
Advances from Other Funds	-	-	31,310	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>485,693</u>	<u>-</u>	<u>38,371</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	18,028	5,397	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>18,028</u>	<u>5,397</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,247,339	84,125	1,660	6,527	13,237
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>2,247,339</u>	<u>84,125</u>	<u>1,660</u>	<u>6,527</u>	<u>13,237</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,733,032</u>	<u>\$ 102,153</u>	<u>\$ 45,428</u>	<u>\$ 6,527</u>	<u>\$ 13,237</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Ohio Traffic Safety Office	Law Enforcement	Law Enforcement Trust	Northern Border Initiative Grant	Sheriff Continuing Professional Training
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 58,092	\$ 340,693	\$ -	\$ 115,966	\$ 124,838
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	420,121	-	-
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	16,921	-	-	28,636	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 75,013</u>	<u>\$ 340,693</u>	<u>\$ 420,121</u>	<u>\$ 144,602</u>	<u>\$ 124,838</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 9,380	\$ -
Accrued Wages	-	-	-	-	-
Intergovernmental Payable	-	-	-	15,320	-
Due to Other Funds	-	-	-	28,239	-
Advances from Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,939</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	16,921	-	-	12,168	-
<i>Total Deferred Inflows of Resources</i>	<u>16,921</u>	<u>-</u>	<u>-</u>	<u>12,168</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	58,092	340,693	420,121	79,495	124,838
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>58,092</u>	<u>340,693</u>	<u>420,121</u>	<u>79,495</u>	<u>124,838</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 75,013</u>	<u>\$ 340,693</u>	<u>\$ 420,121</u>	<u>\$ 144,602</u>	<u>\$ 124,838</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds				
	Forclosure Special Project	Ditch Maintenance	County Tax Increment Financing	Hotel/Motel	Emergency Rental Assistance Program
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 92,458	\$ 159,379	\$ 2,639,090	\$ 2,477,630	\$ 30,691
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	15,175	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	89,967	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	11,259	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Local Government Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 107,633</u>	<u>\$ 170,638</u>	<u>\$ 2,639,090</u>	<u>\$ 2,567,597</u>	<u>\$ 30,691</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	10,500	-	-	4,300	-
Intergovernmental Payable	2,403	-	-	1,003	-
Due to Other Funds	-	427	-	-	-
Advances from Other Funds	-	19,581	-	-	-
Unearned Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>12,903</u>	<u>20,008</u>	<u>-</u>	<u>5,303</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	11,259	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>11,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	94,730	139,371	2,639,090	2,562,294	30,691
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>94,730</u>	<u>139,371</u>	<u>2,639,090</u>	<u>2,562,294</u>	<u>30,691</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 107,633</u>	<u>\$ 170,638</u>	<u>\$ 2,639,090</u>	<u>\$ 2,567,597</u>	<u>\$ 30,691</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 61,365,149	\$ 2,874,055	\$ 64,239,204
Cash and Cash Equivalents with Fiscal Agents	278,628	-	278,628
Cash and Cash Equivalents in Segregated Accounts	859,607	-	859,607
Accounts Receivable	487,560	-	487,560
Accrued Interest Receivable	7,125	-	7,125
Property and Other Local Taxes Receivable	8,724,834	4,261,108	12,985,942
Sales Taxes Receivable	3,621,514	-	3,621,514
Special Assessments Receivable	11,259	14,344	25,603
Intergovernmental Receivable	7,087,256	264,409	7,351,665
Local Government Receivable	4,302,129	-	4,302,129
Notes Receivable	292,599	-	292,599
Due from Other Funds	83,286	-	83,286
Advances to Other Funds	144,784	-	144,784
Materials and Supplies Inventory	1,064,389	-	1,064,389
<i>Total Assets</i>	<u>\$ 88,330,119</u>	<u>\$ 7,413,916</u>	<u>\$ 95,744,035</u>
Liabilities			
Accounts Payable	\$ 1,202,747	\$ -	\$ 1,202,747
Accrued Wages	1,545,981	-	1,545,981
Intergovernmental Payable	541,144	-	541,144
Due to Other Funds	1,590,006	-	1,590,006
Advances from Other Funds	1,767,903	130,000	1,897,903
Unearned Revenue	1,243,565	-	1,243,565
<i>Total Liabilities</i>	<u>7,891,346</u>	<u>130,000</u>	<u>8,021,346</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	8,251,350	4,071,852	12,323,202
Unavailable Revenue	9,594,507	468,009	10,062,516
<i>Total Deferred Inflows of Resources</i>	<u>17,845,857</u>	<u>4,539,861</u>	<u>22,385,718</u>
Fund Balances			
Nonspendable	1,064,389	-	1,064,389
Restricted	62,395,978	2,744,055	65,140,033
Committed	25,167	-	25,167
Unassigned	(892,618)	-	(892,618)
<i>Total Fund Balances (Deficit)</i>	<u>62,592,916</u>	<u>2,744,055</u>	<u>65,336,971</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 88,330,119</u>	<u>\$ 7,413,916</u>	<u>\$ 95,744,035</u>

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	American Rescue Plan	Common Pleas Special	Common Pleas Special	Case Management Special	T-Federal
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	281,035	-	55,401	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	18,273,665	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	18,273,665	281,035	-	55,401	-
Expenditures					
Current:					
General Government					
Legislative and Executive	18,273,665	-	-	-	-
Judicial Systems	-	292,441	-	52,580	-
Public Safety	-	-	-	1,959	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	18,273,665	292,441	-	54,539	-
Excess of Revenues Over (Under) Expenditures	-	(11,406)	-	862	-
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	-	(11,406)	-	862	-
Fund Balances Beginning of Year, as previously presented	-	1,478,090	3,123	577,867	18,163
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	-	1,478,090	3,123	577,867	18,163
Change in Reserve for Inventory	-	-	-	-	-
Fund Balances End of Year	\$ -	\$ 1,466,684	\$ 3,123	\$ 578,729	\$ 18,163

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	EISA Grant	Community Development Block Grant	Neighborhood Stabilization	Computerized Legal Research	Jail Facility Operations
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	13,654,341
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	210,303
Licenses and Permits	-	-	-	519,386	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	1,104,486	-	-	8,175
Investment Income	-	20,367	-	-	-
Miscellaneous	-	-	-	1,701	332,051
<i>Total Revenues</i>	-	1,124,853	-	521,087	14,204,870
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	629,293	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	20,584,221
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	1,114,044	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	-	1,114,044	-	629,293	20,584,221
<i>Excess of Revenues Over (Under) Expenditures</i>	-	10,809	-	(108,206)	(6,379,351)
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	5,500,000
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	-	-	-	-	5,500,000
<i>Net Change in Fund Balances</i>	-	10,809	-	(108,206)	(879,351)
<i>Fund Balances Beginning of Year, as previously presented</i>	429,203	608,677	109,637	3,107,393	2,248,662
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	429,203	608,677	109,637	3,107,393	2,248,662
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	\$ 429,203	\$ 619,486	\$ 109,637	\$ 2,999,187	\$ 1,369,311

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Dog and Kennel	Recycle Ohio	Solid Waste	Workforce Investment Act	Comprehensive Case Management and Employment Program
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	583,422	-	2,109,557	-	-
Fines and Forfeitures	42,729	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	6,044	-	68,690	2,998,448	2,847,586
Investment Income	-	-	-	-	-
Miscellaneous	28,685	-	24,403	194,856	3,435
<i>Total Revenues</i>	<u>660,880</u>	<u>-</u>	<u>2,202,650</u>	<u>3,193,304</u>	<u>2,851,021</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	474,339	-	1,565,795	-	-
Human Services	-	-	-	4,044,178	1,591,076
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>474,339</u>	<u>-</u>	<u>1,565,795</u>	<u>4,044,178</u>	<u>1,591,076</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>186,541</u>	<u>-</u>	<u>636,855</u>	<u>(850,874)</u>	<u>1,259,945</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	1,104,915	-
Transfers Out	-	-	-	-	(1,104,915)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,104,915</u>	<u>(1,104,915)</u>
<i>Net Change in Fund Balances</i>	186,541	-	636,855	254,041	155,030
<i>Fund Balances Beginning of Year, as previously presented</i>	682,786	103,468	5,214,843	499,494	327,643
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>682,786</u>	<u>103,468</u>	<u>5,214,843</u>	<u>499,494</u>	<u>327,643</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 869,327</u>	<u>\$ 103,468</u>	<u>\$ 5,851,698</u>	<u>\$ 753,535</u>	<u>\$ 482,673</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Justice Assistance Grant Program	P.A.I.R.	Real Estate Assessment	DRETAC	Intensive Supervision
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	4,827,740	902,170	-
Licenses and Permits	-	-	6,809	-	-
Fines and Forfeitures	-	-	5,200	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	211,184	-	-	-	3,221,815
Investment Income	-	-	-	-	-
Miscellaneous	-	-	1,113	122,697	1,762
<i>Total Revenues</i>	<u>211,184</u>	<u>-</u>	<u>4,840,862</u>	<u>1,024,867</u>	<u>3,223,577</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	2,105	-	4,264,717	900,380	-
Judicial Systems	-	-	-	-	-
Public Safety	201,592	2,442	-	-	3,293,902
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>203,697</u>	<u>2,442</u>	<u>4,264,717</u>	<u>900,380</u>	<u>3,293,902</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,487</u>	<u>(2,442)</u>	<u>576,145</u>	<u>124,487</u>	<u>(70,325)</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>7,487</u>	<u>(2,442)</u>	<u>576,145</u>	<u>124,487</u>	<u>(70,325)</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>(16,028)</u>	<u>7,911</u>	<u>9,595,321</u>	<u>2,781,714</u>	<u>285,407</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>(16,028)</u>	<u>7,911</u>	<u>9,595,321</u>	<u>2,781,714</u>	<u>285,407</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ (8,541)</u>	<u>\$ 5,469</u>	<u>\$ 10,171,466</u>	<u>\$ 2,906,201</u>	<u>\$ 215,082</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Motor Vehicle Gasoline Tax	Domestic Relations Title IV-E	Drug Court	Bascule Bridge	Community Housing Improvement Program
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	838,739	-	-	-	-
Licenses and Permits	529,202	-	-	-	-
Fines and Forfeitures	151,062	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	9,579,167	-	147	550,770	442,285
Investment Income	119,615	-	-	-	-
Miscellaneous	380,867	-	-	-	-
<i>Total Revenues</i>	<u>11,598,652</u>	<u>-</u>	<u>147</u>	<u>550,770</u>	<u>442,285</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	264,978	-	-	-
Public Safety	-	-	28,065	-	-
Public Works	10,898,132	-	-	544,692	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	133,752
Debt Service					
Principal Retirement	42,724	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>10,940,856</u>	<u>264,978</u>	<u>28,065</u>	<u>544,692</u>	<u>133,752</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>657,796</u>	<u>(264,978)</u>	<u>(27,918)</u>	<u>6,078</u>	<u>308,533</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(399,904)	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(399,904)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>257,892</u>	<u>(264,978)</u>	<u>(27,918)</u>	<u>6,078</u>	<u>308,533</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>4,193,775</u>	<u>2,780,813</u>	<u>102,966</u>	<u>(59,326)</u>	<u>91,960</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>4,193,775</u>	<u>2,780,813</u>	<u>102,966</u>	<u>(59,326)</u>	<u>91,960</u>
Change in Reserve for Inventory	(153,048)	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 4,298,619</u>	<u>\$ 2,515,835</u>	<u>\$ 75,048</u>	<u>\$ (53,248)</u>	<u>\$ 400,493</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Youth Services	Reclaim Ohio	Local Law Enforcement	Medically Handicapped Child	Marriage Licenses
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	49,482
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	96,674	1,087,503	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	98,019	-	-	-	12,566
<i>Total Revenues</i>	<u>194,693</u>	<u>1,087,503</u>	<u>-</u>	<u>-</u>	<u>62,048</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	504,130	1,127,707	-	483,767	62,337
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>504,130</u>	<u>1,127,707</u>	<u>-</u>	<u>483,767</u>	<u>62,337</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(309,437)</u>	<u>(40,204)</u>	<u>-</u>	<u>(483,767)</u>	<u>(289)</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(309,437)</u>	<u>(40,204)</u>	<u>-</u>	<u>(483,767)</u>	<u>(289)</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>1,805,104</u>	<u>840,121</u>	<u>195,438</u>	<u>985,057</u>	<u>88,202</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>1,805,104</u>	<u>840,121</u>	<u>195,438</u>	<u>985,057</u>	<u>88,202</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 1,495,667</u>	<u>\$ 799,917</u>	<u>\$ 195,438</u>	<u>\$ 501,290</u>	<u>\$ 87,913</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Indigent Guardianship	Veteran's Court	Probate Court Dispute Resolution	County Probation Services	Public Safety
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	9,418	-
Licenses and Permits	35,135	-	42,762	187,178	-
Fines and Forfeitures	-	-	-	2,285	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	35,000	-	-	210,852
Investment Income	-	-	-	-	-
Miscellaneous	2,428	-	-	2,758	-
<i>Total Revenues</i>	<u>37,563</u>	<u>35,000</u>	<u>42,762</u>	<u>201,639</u>	<u>210,852</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	48,403	51,510	6,533	-	-
Public Safety	-	-	-	398,581	324
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>48,403</u>	<u>51,510</u>	<u>6,533</u>	<u>398,581</u>	<u>324</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,840)</u>	<u>(16,510)</u>	<u>36,229</u>	<u>(196,942)</u>	<u>210,528</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(10,840)</u>	<u>(16,510)</u>	<u>36,229</u>	<u>(196,942)</u>	<u>210,528</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>225,688</u>	<u>41,293</u>	<u>339,614</u>	<u>792,931</u>	<u>230,028</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>225,688</u>	<u>41,293</u>	<u>339,614</u>	<u>792,931</u>	<u>230,028</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 214,848</u>	<u>\$ 24,783</u>	<u>\$ 375,843</u>	<u>\$ 595,989</u>	<u>\$ 440,556</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Local Emergency Planning Committee	SERC Grant	TB Clinic	Law Library Resources	Court Security
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ 372,953	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	93,129	-	-	-	-
Licenses and Permits	-	-	-	5,350	229
Fines and Forfeitures	-	-	-	301,706	-
Special Assessments	-	-	-	-	-
Intergovernmental	6,200	45,279	46,731	-	-
Investment Income	-	-	-	-	-
Miscellaneous	338	-	11,640	30,743	-
<i>Total Revenues</i>	<u>99,667</u>	<u>45,279</u>	<u>431,324</u>	<u>337,799</u>	<u>229</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	384,680	-
Public Safety	197,110	10,688	-	-	1,664
Public Works	-	-	-	-	-
Public Health	-	-	196,732	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>197,110</u>	<u>10,688</u>	<u>196,732</u>	<u>384,680</u>	<u>1,664</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(97,443)</u>	<u>34,591</u>	<u>234,592</u>	<u>(46,881)</u>	<u>(1,435)</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	200,000	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>102,557</u>	<u>34,591</u>	<u>234,592</u>	<u>(46,881)</u>	<u>(1,435)</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>207,801</u>	<u>66,660</u>	<u>1,677,187</u>	<u>848,638</u>	<u>24,929</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>207,801</u>	<u>66,660</u>	<u>1,677,187</u>	<u>848,638</u>	<u>24,929</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 310,358</u>	<u>\$ 101,251</u>	<u>\$ 1,911,779</u>	<u>\$ 801,757</u>	<u>\$ 23,494</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Court Mediation	County Erosion Control	Juvenile School Liasion	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	63,102	-
Licenses and Permits	265,435	-	-	79,406	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	303
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>265,435</u>	<u>-</u>	<u>-</u>	<u>142,508</u>	<u>303</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	246,017	-	-	112,619	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>246,017</u>	<u>-</u>	<u>-</u>	<u>112,619</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>19,418</u>	<u>-</u>	<u>-</u>	<u>29,889</u>	<u>303</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>19,418</u>	<u>-</u>	<u>-</u>	<u>29,889</u>	<u>303</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>43,109</u>	<u>(200,214)</u>	<u>7,161</u>	<u>379,435</u>	<u>19,359</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>43,109</u>	<u>(200,214)</u>	<u>7,161</u>	<u>379,435</u>	<u>19,359</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 62,527</u>	<u>\$ (200,214)</u>	<u>\$ 7,161</u>	<u>\$ 409,324</u>	<u>\$ 19,662</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Supportive Living	OneOhio Opioid Settlement	Watershed Coordinator Grant	LCCW Assessment Grant	Golden Acres
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	-	1,080,693	29,383	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	-	1,080,693	29,383	-	-
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	263,603	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	29,383	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	263,603	-	29,383	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	(263,603)	1,080,693	-	-	-
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	-	-	-	-	-
<i>Net Change in Fund Balances</i>	(263,603)	1,080,693	-	-	-
<i>Fund Balances Beginning of Year, as previously presented</i>	3,038,200	637,967	253,020	(190,781)	25,167
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	3,038,200	637,967	253,020	(190,781)	25,167
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	\$ 2,774,597	\$ 1,718,660	\$ 253,020	\$ (190,781)	\$ 25,167

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Metropolitan Enforcement Group	Criminal Justice Services	Crime Laboratory	911 System	Prosecutor's Adult Diversion Program
Revenues					
Property and Other Local Taxes	\$ 399,852	\$ 514,330	\$ 199,927	\$ 7,780,321	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	7,000	-	-	-	-
Licenses and Permits	-	-	24,573	805,450	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	99,081	375,288	531,398	473,741	-
Investment Income	-	-	-	-	-
Miscellaneous	5,490	1,650	59,140	216,279	-
<i>Total Revenues</i>	<u>511,423</u>	<u>891,268</u>	<u>815,038</u>	<u>9,275,791</u>	<u>-</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	13,909
Judicial Systems	-	-	-	-	-
Public Safety	625,074	1,072,392	993,579	6,413,778	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	285,000	-
Interest and Fiscal Charges	-	-	-	45,914	-
<i>Total Expenditures</i>	<u>625,074</u>	<u>1,072,392</u>	<u>993,579</u>	<u>6,744,692</u>	<u>13,909</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(113,651)</u>	<u>(181,124)</u>	<u>(178,541)</u>	<u>2,531,099</u>	<u>(13,909)</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(541,275)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(541,275)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(113,651)</u>	<u>(181,124)</u>	<u>(178,541)</u>	<u>1,989,824</u>	<u>(13,909)</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>389,133</u>	<u>2,177,333</u>	<u>(261,293)</u>	<u>988,278</u>	<u>13,909</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>389,133</u>	<u>2,177,333</u>	<u>(261,293)</u>	<u>988,278</u>	<u>13,909</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 275,482</u>	<u>\$ 1,996,209</u>	<u>\$ (439,834)</u>	<u>\$ 2,978,102</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Child Support Enforcement Agency	Drug Enforcement	Prosecutor's Victim Witness	Coroner's Laboratory	Enforcement and Education
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	1,095,309	-	-	152	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	10,231	-	-	1,893
Special Assessments	-	-	-	-	-
Intergovernmental	5,919,282	28,122	116,062	-	-
Investment Income	-	-	-	-	-
Miscellaneous	1,099	1,505	-	-	-
<i>Total Revenues</i>	<u>7,015,690</u>	<u>39,858</u>	<u>116,062</u>	<u>152</u>	<u>1,893</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	42,237	144,213	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	6,949,330	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>6,949,330</u>	<u>42,237</u>	<u>144,213</u>	<u>-</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>66,360</u>	<u>(2,379)</u>	<u>(28,151)</u>	<u>152</u>	<u>1,893</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>66,360</u>	<u>(2,379)</u>	<u>(28,151)</u>	<u>152</u>	<u>1,893</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>2,180,979</u>	<u>86,504</u>	<u>29,811</u>	<u>6,375</u>	<u>11,344</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>2,180,979</u>	<u>86,504</u>	<u>29,811</u>	<u>6,375</u>	<u>11,344</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 2,247,339</u>	<u>\$ 84,125</u>	<u>\$ 1,660</u>	<u>\$ 6,527</u>	<u>\$ 13,237</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Ohio Traffic Safety Office	Law Enforcement	Law Enforcement Trust	Northern Border Initiative Grant	Sheriff Continuing Professional Training
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	75,408	555,915	-	-
Special Assessments	-	-	-	-	-
Intergovernmental	55,130	-	-	362,309	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	76,480
<i>Total Revenues</i>	<u>55,130</u>	<u>75,408</u>	<u>555,915</u>	<u>362,309</u>	<u>76,480</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	88,770	781,257	327,422	28,059
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>88,770</u>	<u>781,257</u>	<u>327,422</u>	<u>28,059</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>55,130</u>	<u>(13,362)</u>	<u>(225,342)</u>	<u>34,887</u>	<u>48,421</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	76,691	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>76,691</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>55,130</u>	<u>(13,362)</u>	<u>(148,651)</u>	<u>34,887</u>	<u>48,421</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>2,962</u>	<u>354,055</u>	<u>568,772</u>	<u>44,608</u>	<u>76,417</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>2,962</u>	<u>354,055</u>	<u>568,772</u>	<u>44,608</u>	<u>76,417</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 58,092</u>	<u>\$ 340,693</u>	<u>\$ 420,121</u>	<u>\$ 79,495</u>	<u>\$ 124,838</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds				
	Foreclosure Special Project	Ditch Maintenance	County Tax Increment Financing	Hotel/Motel	Emergency Rental Assistance Program
Revenues					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ 32,923	\$ -
Sales Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	901,655	-
Charges for Services	-	-	-	-	-
Licenses and Permits	203,899	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Special Assessments	-	30,647	-	-	-
Intergovernmental	-	-	199,708	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	2,464,384	63,000	-
<i>Total Revenues</i>	<u>203,899</u>	<u>30,647</u>	<u>2,664,092</u>	<u>997,578</u>	<u>-</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	1,300,199	-
Judicial Systems	136,469	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	11,708	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	717,314	-	-
Debt Service					
Principal Retirement	-	-	140,000	-	-
Interest and Fiscal Charges	-	-	133,729	-	-
<i>Total Expenditures</i>	<u>136,469</u>	<u>11,708</u>	<u>991,043</u>	<u>1,300,199</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>67,430</u>	<u>18,939</u>	<u>1,673,049</u>	<u>(302,621)</u>	<u>-</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	-	-	-	-	-
Notes Issued	-	-	-	-	-
Premium on Notes Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(15,000)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>67,430</u>	<u>18,939</u>	<u>1,658,049</u>	<u>(302,621)</u>	<u>-</u>
<i>Fund Balances Beginning of Year, as previously presented</i>	<u>27,300</u>	<u>120,432</u>	<u>981,041</u>	<u>2,864,915</u>	<u>30,691</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>27,300</u>	<u>120,432</u>	<u>981,041</u>	<u>2,864,915</u>	<u>30,691</u>
Change in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 94,730</u>	<u>\$ 139,371</u>	<u>\$ 2,639,090</u>	<u>\$ 2,562,294</u>	<u>\$ 30,691</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Revenues			
Property and Other Local Taxes	\$ 9,300,306	\$ 3,264,121	\$ 12,564,427
Sales Taxes	13,654,341	-	13,654,341
Other Local Taxes	901,655	-	901,655
Charges for Services	8,047,062	-	8,047,062
Licenses and Permits	5,783,711	-	5,783,711
Fines and Forfeitures	1,146,429	-	1,146,429
Special Assessments	30,647	4,715	35,362
Intergovernmental	50,111,201	411,534	50,522,735
Investment Income	139,982	-	139,982
Miscellaneous	4,139,089	-	4,139,089
<i>Total Revenues</i>	<u>93,254,423</u>	<u>3,680,370</u>	<u>96,934,793</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	25,384,268	-	25,384,268
Judicial Systems	1,237,594	-	1,237,594
Public Safety	35,595,965	-	35,595,965
Public Works	11,454,532	-	11,454,532
Public Health	2,500,469	-	2,500,469
Human Services	14,762,525	-	14,762,525
Economic Development and Assistance	1,994,493	-	1,994,493
Debt Service			
Principal Retirement	467,724	14,140,000	14,607,724
Interest and Fiscal Charges	179,643	2,331,620	2,511,263
<i>Total Expenditures</i>	<u>93,577,213</u>	<u>16,471,620</u>	<u>110,048,833</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(322,790)</u>	<u>(12,791,250)</u>	<u>(13,114,040)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	-	4,875,000	4,875,000
Notes Issued	-	7,375,000	7,375,000
Premium on Notes Issued	-	464,889	464,889
Transfers In	6,881,606	1,685,679	8,567,285
Transfers Out	(2,061,094)	(93,600)	(2,154,694)
<i>Total Other Financing Sources (Uses)</i>	<u>4,820,512</u>	<u>14,306,968</u>	<u>19,127,480</u>
<i>Net Change in Fund Balances</i>	4,497,722	1,515,718	6,013,440
<i>Fund Balances Beginning of Year, as previously presented</i>	58,248,242	1,228,337	59,476,579
Change within financial reporting entity (major to nonmajor fund)	-	-	-
<i>Fund Balances Beginning of Year, as adjusted</i>	<u>58,248,242</u>	<u>1,228,337</u>	<u>59,476,579</u>
Change in Reserve for Inventory	(153,048)	-	(153,048)
<i>Fund Balances End of Year</i>	<u>\$ 62,592,916</u>	<u>\$ 2,744,055</u>	<u>\$ 65,336,971</u>

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
American Rescue Plan
For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues						
Intergovernmental Revenue	\$ -	\$ 1,010,543	\$ 1,010,543	\$ -	\$ 1,010,543	\$ -
Total Revenues	<u>-</u>	<u>1,010,543</u>	<u>1,010,543</u>	<u>-</u>	<u>1,010,543</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	-	1,721,786	1,721,786	-	1,721,786	-
Material and Supplies	2,230	-	-	-	-	-
Equipment	1,160,966	2,740,549	2,740,549	-	2,740,549	-
Contractual Services	681,345	5,359,224	2,318,770	727,253	3,046,023	2,313,201
Capital Outlay	203,600	10,333,712	10,333,712	-	10,333,712	-
Other	-	1,417,188	1,416,438	-	1,416,438	750
Total Expenditures	<u>2,048,140</u>	<u>21,572,459</u>	<u>18,531,255</u>	<u>727,253</u>	<u>19,258,508</u>	<u>2,313,951</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,048,140)	(20,561,916)	(17,520,712)	(727,253)	(18,247,965)	2,313,951
Other Financing Sources (Uses)						
Advances In	-	200,000	200,000	-	200,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,048,140)	(20,361,916)	(17,320,712)	<u>\$ (727,253)</u>	<u>\$ (18,047,965)</u>	<u>\$ 2,313,951</u>
Fund Balance at Beginning of Year	<u>18,392,541</u>	<u>18,392,541</u>	<u>18,392,541</u>			
Fund Balance at End of Year	<u>\$ 16,344,401</u>	<u>\$ (1,969,375)</u>	<u>\$ 1,071,829</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 276,175	\$ 276,175	\$ -	\$ 276,175	\$ -
Total Revenues	<u>276,175</u>	<u>276,175</u>	<u>-</u>	<u>276,175</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	110,250	90,834	-	90,834	19,416
Fringe Benefits	50,232	42,186	-	42,186	8,046
Material and Supplies	10,500	-	-	-	10,500
Equipment	171,296	-	1,296	1,296	170,000
Contractual Services	256,624	156,966	6,624	163,590	93,034
Capital Outlay	15,000	-	-	-	15,000
Other	20,000	3,010	-	3,010	16,990
Total Expenditures	<u>633,902</u>	<u>292,996</u>	<u>7,920</u>	<u>300,916</u>	<u>332,986</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,727)	(16,821)	<u>\$ (7,920)</u>	<u>\$ (24,741)</u>	<u>\$ 332,986</u>
Fund Balance at Beginning of Year	<u>1,460,145</u>	<u>1,460,145</u>			
Fund Balance at End of Year	<u><u>\$ 1,102,418</u></u>	<u><u>\$ 1,443,324</u></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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	<u>3,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,123</u>
Total Expenditures	<u>3,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,123)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,123</u>
Fund Balance at Beginning of Year	<u>3,123</u>	<u>3,123</u>			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 3,123</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Case Management Special Project
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 54,554	\$ 54,554	\$ -	\$ 54,554	\$ -
Total Revenues	<u>54,554</u>	<u>54,554</u>	<u>-</u>	<u>54,554</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	100,000	-	-	-	100,000
Equipment	30,000	-	-	-	30,000
Contractual Services	57,000	52,490	-	52,490	4,510
Other	13,000	90	-	90	12,910
Total Expenditures	<u>200,000</u>	<u>52,580</u>	<u>-</u>	<u>52,580</u>	<u>147,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,446)	1,974	<u>\$ -</u>	<u>\$ 1,974</u>	<u>\$ 147,420</u>
Fund Balance at Beginning of Year	<u>573,530</u>	<u>573,530</u>			
Fund Balance at End of Year	<u>\$ 428,084</u>	<u>\$ 575,504</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
T-Federal
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>18,163</u>	<u>18,163</u>			
Fund Balance at End of Year	<u>\$ 18,163</u>	<u>\$ 18,163</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Elections Infrastructure Security Assessment Grant
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Equipment	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>439,203</u>	<u>439,203</u>			
Fund Balance at End of Year	<u><u>\$ 429,203</u></u>	<u><u>\$ 429,203</u></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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,177,526	\$ 1,177,526	\$ -	\$ 1,177,526	\$ -
Total Revenues	1,177,526	1,177,526	-	1,177,526	-
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	40	-	-	-	40
Contractual Services	1,124,143	1,119,937	-	1,119,937	4,206
Fees	1,597	1,462	-	1,462	135
Other	81,505	9,029	-	9,029	72,476
Total Expenditures	1,207,285	1,130,428	-	1,130,428	76,857
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,759)	47,098	-	47,098	76,857
Other Financing Sources (Uses)					
Advances In	10,000	10,000	-	10,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(19,759)	57,098	\$ -	\$ 57,098	\$ 76,857
Fund Balance at Beginning of Year	101,990	101,990			
Fund Balance at End of Year	\$ 82,231	\$ 159,088			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	20	-	-	-	20
Contractual Services	90,000	-	-	-	90,000
Fees	500	-	-	-	500
Other	750	-	-	-	750
Total Expenditures	91,270	-	-	-	91,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,270)	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,270</u>
Fund Balance at Beginning of Year	109,637	109,637			
Fund Balance at End of Year	<u>\$ 18,367</u>	<u>\$ 109,637</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 511,079	\$ 513,361	\$ -	\$ 513,361	\$ 2,282
Miscellaneous Revenue	1,701	1,701	-	1,701	-
Total Revenues	512,780	515,062	-	515,062	2,282
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	3,000	2,805	-	2,805	195
Fringe Benefits	480	463	-	463	17
Material and Supplies	297,069	161,143	-	161,143	135,926
Equipment	59,850	30,896	-	30,896	28,954
Contractual Services	483,809	390,357	844	391,201	92,608
Fees	3,000	-	-	-	3,000
Other	72,694	37,364	-	37,364	35,330
Total Expenditures	919,902	623,028	844	623,872	296,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(407,122)	(107,966)	<u>\$ (844)</u>	<u>\$ (108,810)</u>	<u>\$ 298,312</u>
Fund Balance at Beginning of Year	3,117,815	3,117,815			
Fund Balance at End of Year	\$ 2,710,693	\$ 3,009,849			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Sales Tax	\$ 13,653,179	\$ 13,653,179	\$ -	\$ 13,653,179	\$ -
Charges for Services	34,140	34,140	-	34,140	-
Miscellaneous Revenue	632,998	307,998	-	307,998	(325,000)
Total Revenues	14,320,317	13,995,317	-	13,995,317	(325,000)
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	12,600,000	12,479,552	-	12,479,552	120,448
Fringe Benefits	5,066,519	5,051,466	-	5,051,466	15,053
Material and Supplies	637,287	621,571	6,725	628,296	8,991
Equipment	64,320	49,681	-	49,681	14,639
Contractual Services	1,727,343	1,630,678	64,735	1,695,413	31,930
Other	344,997	14,960	-	14,960	330,037
Total Expenditures	20,440,466	19,847,908	71,460	19,919,368	521,098
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,120,149)	(5,852,591)	(71,460)	(5,924,051)	196,098
Other Financing Sources (Uses)					
Transfers In	5,500,000	5,500,000	-	5,500,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(620,149)	(352,591)	<u>\$ (71,460)</u>	<u>\$ (424,051)</u>	<u>\$ 196,098</u>
Fund Balance at Beginning of Year	653,049	653,049			
Fund Balance at End of Year	\$ 32,900	\$ 300,458			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 581,583	\$ 583,890	\$ -	\$ 583,890	\$ 2,307
Fines and Forfeitures	42,729	42,729	-	42,729	-
Intergovernmental Revenue	250,000	250,000	-	250,000	-
Miscellaneous Revenue	28,685	28,685	-	28,685	-
Total Revenues	902,997	905,304	-	905,304	2,307
Expenditures					
Current:					
Health:					
Salaries and Wages	331,403	318,642	-	318,642	12,761
Fringe Benefits	149,767	144,590	-	144,590	5,177
Material and Supplies	57,181	32,585	292	32,877	24,304
Equipment	7,581	1,291	-	1,291	6,290
Contractual Services	103,656	52,116	9,778	61,894	41,762
Capital Outlay	827,217	1,417	-	1,417	825,800
Fees	60,000	-	-	-	60,000
Other	27,050	18,859	-	18,859	8,191
Total Expenditures	1,563,855	569,500	10,070	579,570	984,285
Excess (Deficiency) of Revenues Over (Under) Expenditures	(660,858)	335,804	\$ (10,070)	\$ 325,734	\$ 986,592
Fund Balance at Beginning of Year	778,152	778,152			
Fund Balance at End of Year	\$ 117,294	\$ 1,113,956			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Health:	-	-	-	-	-
Other				-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	248,252	248,252			
Fund Balance at End of Year	<u><u>\$ 248,252</u></u>	<u><u>\$ 248,252</u></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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 2,176,522	\$ 2,176,522	\$ -	\$ 2,176,522	\$ -
Intergovernmental Revenue	68,690	68,690	-	68,690	-
Miscellaneous Revenue	28,996	28,996	-	28,996	-
Total Revenues	2,274,208	2,274,208	-	2,274,208	-
Expenditures					
Current:					
Health:					
Salaries and Wages	493,180	485,552	-	485,552	7,628
Fringe Benefits	167,057	135,874	-	135,874	31,183
Material and Supplies	63,500	38,235	2,425	40,660	22,840
Equipment	117,000	34,098	-	34,098	82,902
Contractual Services	2,236,138	948,625	90,175	1,038,800	1,197,338
Capital Outlay	33,000	-	-	-	33,000
Fees	1,000	-	-	-	1,000
Other	178,000	60,007	-	60,007	117,993
Total Expenditures	3,288,875	1,702,391	92,600	1,794,991	1,493,884
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,014,667)	571,817	<u>\$ (92,600)</u>	<u>\$ 479,217</u>	<u>\$ 1,493,884</u>
Fund Balance at Beginning of Year	4,972,741	4,972,741			
Fund Balance at End of Year	<u>\$ 3,958,074</u>	<u>\$ 5,544,558</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 3,139,981	\$ 3,139,981	\$ -	\$ 3,139,981	\$ -
Miscellaneous Revenue	179,967	194,348	-	194,348	14,381
Total Revenues	3,319,948	3,334,329	-	3,334,329	14,381
Expenditures					
Current:					
Human Services:					
Salaries and Wages	1,344,775	1,255,747	-	1,255,747	89,028
Fringe Benefits	649,142	611,996	-	611,996	37,146
Material and Supplies	38,024	34,743	990	35,733	2,291
Equipment	18,000	17,725	-	17,725	275
Contractual Services	2,057,872	2,019,254	27,327	2,046,581	11,291
Other	136,392	58,877	22,682	81,559	54,833
Total Expenditures	4,244,205	3,998,342	50,999	4,049,341	194,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	(924,257)	(664,013)	(50,999)	(715,012)	209,245
Other Financing Sources (Uses)					
Transfers In	1,104,915	1,104,915	-	1,104,915	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	180,658	440,902	<u>\$ (50,999)</u>	<u>\$ 389,903</u>	<u>\$ 209,245</u>
Fund Balance at Beginning of Year	341,844	341,844			
Fund Balance at End of Year	\$ 522,502	\$ 782,746			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Intergovernmental Revenue	\$ 2,714,947	\$ 2,714,947	\$ -	\$ 2,714,947	\$ -
Miscellaneous Revenue	3,435	3,435	-	3,435	-
Total Revenues	2,718,382	2,718,382	-	2,718,382	-
Expenditures					
Current:					
Human Services:					
Contractual Services	1,719,870	1,528,527	9,718	1,538,245	181,625
Total Expenditures	1,719,870	1,528,527	9,718	1,538,245	181,625
Excess (Deficiency) of Revenues Over (Under) Expenditures	998,512	1,189,855	(9,718)	1,180,137	181,625
Other Financing Sources (Uses)					
Transfers Out	(1,134,766)	(1,104,915)	-	(1,104,915)	29,851
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(136,254)	84,940	\$ (9,718)	\$ 75,222	\$ 211,476
Fund Balance at Beginning of Year	229,881	229,881			
Fund Balance at End of Year	\$ 93,627	\$ 314,821			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 155,902	\$ 155,902	\$ -	\$ 155,902	\$ -
Total Revenues	155,902	155,902	-	155,902	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	111,747	111,747	-	111,747	-
Fringe Benefits	57,257	57,257	-	57,257	-
Equipment	16,294	16,294	-	16,294	-
Other	32,588	16,294	16,294	32,588	-
Total Expenditures	217,886	201,592	16,294	217,886	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,984)	(45,690)	(16,294)	(61,984)	-
Other Financing Sources (Uses)					
Advances In	48,882	48,882	-	48,882	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(13,102)	3,192	<u>\$ (16,294)</u>	<u>\$ (13,102)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	40,408	40,408			
Fund Balance at End of Year	\$ 27,306	\$ 43,600			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	2,500	2,442	-	2,442	58
Contractual Services	11,000	9,470	-	9,470	1,530
Other	500	-	-	-	500
Total Expenditures	<u>14,000</u>	<u>11,912</u>	<u>-</u>	<u>11,912</u>	<u>2,088</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,000)	(11,912)	<u>\$ -</u>	<u>\$ (11,912)</u>	<u>\$ 2,088</u>
Fund Balance at Beginning of Year	<u>17,381</u>	<u>17,381</u>			
Fund Balance at End of Year	<u>\$ 3,381</u>	<u>\$ 5,469</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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 4,827,740	\$ 4,827,740	\$ -	\$ 4,827,740	\$ -
Licenses, Permits and Fees	6,740	6,809	-	6,809	69
Fines and Forfeitures	5,200	5,200	-	5,200	-
Miscellaneous Revenue	1,113	1,113	-	1,113	-
Total Revenues	4,840,793	4,840,862	-	4,840,862	69
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	3,610,134	2,232,036	-	2,232,036	1,378,098
Fringe Benefits	2,021,500	998,802	-	998,802	1,022,698
Material and Supplies	334,185	160,931	14,096	175,027	159,158
Equipment	974,983	401,881	419,006	820,887	154,096
Contractual Services	1,481,275	372,629	535,176	907,805	573,470
Other	132,750	102,878	4,750	107,628	25,122
Total Expenditures	8,554,827	4,269,157	973,028	5,242,185	3,312,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,714,034)	571,705	<u><u>\$ (973,028)</u></u>	<u><u>\$ (401,323)</u></u>	<u><u>\$ 3,312,711</u></u>
Fund Balance at Beginning of Year	9,732,317	9,732,317			
Fund Balance at End of Year	<u><u>\$ 6,018,283</u></u>	<u><u>\$ 10,304,022</u></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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 902,170	\$ 902,170	\$ -	\$ 902,170	\$ -
Miscellaneous Revenue	121,413	121,413	-	121,413	-
Total Revenues	1,023,583	1,023,583	-	1,023,583	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	790,000	590,648	-	590,648	199,352
Fringe Benefits	380,683	187,055	-	187,055	193,628
Material and Supplies	22,000	2,444	-	2,444	19,556
Equipment	12,000	-	-	-	12,000
Contractual Services	71,850	33,349	-	33,349	38,501
Fees	225,534	81,397	34,001	115,398	110,136
Other	32,858	2,562	-	2,562	30,296
Total Expenditures	1,534,925	897,455	34,001	931,456	603,469
Excess (Deficiency) of Revenues Over (Under) Expenditures	(511,342)	126,128	<u>\$ (34,001)</u>	<u>\$ 92,127</u>	<u>\$ 603,469</u>
Fund Balance at Beginning of Year	2,814,831	2,814,831			
Fund Balance at End of Year	<u>\$ 2,303,489</u>	<u>\$ 2,940,959</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 3,221,815	\$ 3,221,815	\$ -	\$ 3,221,815	\$ -
Miscellaneous Revenue	1,762	1,762	-	1,762	-
Total Revenues	<u>3,223,577</u>	<u>3,223,577</u>	<u>-</u>	<u>3,223,577</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	1,967,000	1,872,561	-	1,872,561	94,439
Fringe Benefits	1,003,198	888,303	-	888,303	114,895
Material and Supplies	65,040	12,448	-	12,448	52,592
Equipment	1,078	714	-	714	364
Contractual Services	564,410	508,979	17,119	526,098	38,312
Other	66,399	37,690	3,000	40,690	25,709
Total Expenditures	<u>3,667,125</u>	<u>3,320,695</u>	<u>20,119</u>	<u>3,340,814</u>	<u>326,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(443,548)	(97,118)	<u>\$ (20,119)</u>	<u>\$ (117,237)</u>	<u>\$ 326,311</u>
Fund Balance at Beginning of Year	<u>475,346</u>	<u>475,346</u>			
Fund Balance at End of Year	<u>\$ 31,798</u>	<u>\$ 378,228</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Motor Vehicle Gasoline Tax
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 880,824	\$ 880,824	\$ -	\$ 880,824	\$ -
Licenses, Permits and Fees	564,128	564,128	-	564,128	-
Fines and Forfeitures	148,336	148,420	-	148,420	84
Intergovernmental Revenue	9,176,943	9,176,943	-	9,176,943	-
Interest Income	122,968	122,968	-	122,968	-
Miscellaneous Revenue	390,585	390,585	-	390,585	-
Total Revenues	11,283,784	11,283,868	-	11,283,868	84
Expenditures					
Current:					
Public Works:					
Salaries and Wages	3,974,800	3,761,955	-	3,761,955	212,845
Fringe Benefits	1,653,600	1,556,345	-	1,556,345	97,255
Material and Supplies	2,155,961	1,776,582	211,830	1,988,412	167,549
Equipment	1,111,255	1,097,543	10,000	1,107,543	3,712
Contractual Services	599,464	469,155	59,842	528,997	70,467
Capital Outlay	2,478,827	1,921,785	363,348	2,285,133	193,694
Fees	4,469	3,664	705	4,369	100
Other	413,342	402,422	4,460	406,882	6,460
Debt Service:					
OPWC Loan Principal Retirement	42,724	42,724	-	42,724	-
Total Expenditures	12,434,442	11,032,175	650,185	11,682,360	752,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,150,658)	251,693	(650,185)	(398,492)	752,166
Other Financing Sources (Uses)					
Transfers Out	(399,904)	(399,904)	-	(399,904)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,550,562)	(148,211)	<u>\$ (650,185)</u>	<u>\$ (798,396)</u>	<u>\$ 752,166</u>
Fund Balance at Beginning of Year	1,910,996	1,910,996			
Fund Balance at End of Year	\$ 360,434	\$ 1,762,785			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 43,538	\$ 43,538	\$ -	\$ 43,538	\$ -
Total Revenues	<u>43,538</u>	<u>43,538</u>	<u>-</u>	<u>43,538</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	480,000	124,894	-	124,894	355,106
Fringe Benefits	111,740	31,938	-	31,938	79,802
Material and Supplies	17,200	7,866	-	7,866	9,334
Equipment	5,200	167	-	167	5,033
Contractual Services	120,025	97,496	5,757	103,253	16,772
Other	10,850	733	-	733	10,117
Total Expenditures	<u>745,015</u>	<u>263,094</u>	<u>5,757</u>	<u>268,851</u>	<u>476,164</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(701,477)	(219,556)	<u>\$ (5,757)</u>	<u>\$ (225,313)</u>	<u>\$ 476,164</u>
Fund Balance at Beginning of Year	<u>2,748,033</u>	<u>2,748,033</u>			
Fund Balance at End of Year	<u>\$ 2,046,556</u>	<u>\$ 2,528,477</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Drug Court
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 18,653	\$ 18,653	\$ -	\$ 18,653	\$ -
Total Revenues	<u>18,653</u>	<u>18,653</u>	<u>-</u>	<u>18,653</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	46,000	-	-	-	46,000
Fringe Benefits	27,622	590	-	590	27,032
Material and Supplies	2,000	-	-	-	2,000
Contractual Services	16,004	-	-	-	16,004
Other	2,000	-	-	-	2,000
Total Expenditures	<u>93,626</u>	<u>590</u>	<u>-</u>	<u>590</u>	<u>93,036</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,973)	18,063	<u>\$ -</u>	<u>\$ 18,063</u>	<u>\$ 93,036</u>
Fund Balance at Beginning of Year	<u>92,871</u>	<u>92,871</u>			
Fund Balance at End of Year	<u>\$ 17,898</u>	<u>\$ 110,934</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 550,360	\$ 550,360	\$ -	\$ 550,360	\$ -
Total Revenues	<u>550,360</u>	<u>550,360</u>	<u>-</u>	<u>550,360</u>	<u>-</u>
Expenditures					
Current:					
Public Works:					
Salaries and Wages	298,700	295,598	-	295,598	3,102
Fringe Benefits	163,946	161,744	-	161,744	2,202
Material and Supplies	13,014	10,564	2,086	12,650	364
Equipment	11,938	9,322	2,416	11,738	200
Contractual Services	91,828	73,205	17,262	90,467	1,361
Other	848	292	-	292	556
Total Expenditures	<u>580,274</u>	<u>550,725</u>	<u>21,764</u>	<u>572,489</u>	<u>7,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,914)	(365)	<u>\$ (21,764)</u>	<u>\$ (22,129)</u>	<u>\$ 7,785</u>
Fund Balance at Beginning of Year	<u>61,282</u>	<u>61,282</u>			
Fund Balance at End of Year	<u>\$ 31,368</u>	<u>\$ 60,917</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 475,371	\$ 475,371	\$ -	\$ 475,371	\$ -
Total Revenues	<u>475,371</u>	<u>475,371</u>	<u>-</u>	<u>475,371</u>	<u>-</u>
Expenditures					
Current:					
Economic Development and Assistance:					
Material and Supplies	277	-	-	-	277
Contractual Services	678,068	148,946	419,346	568,292	109,776
Other	74,279	4,830	-	4,830	69,449
Total Expenditures	<u>752,624</u>	<u>153,776</u>	<u>419,346</u>	<u>573,122</u>	<u>179,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(277,253)	321,595	(419,346)	(97,751)	179,502
Other Financing Sources (Uses)					
Advances In	260,000	260,000	-	260,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(17,253)	581,595	<u>\$ (419,346)</u>	<u>\$ 162,249</u>	<u>\$ 179,502</u>
Fund Balance at Beginning of Year	177,006	177,006			
Fund Balance at End of Year	<u>\$ 159,753</u>	<u>\$ 758,601</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Youth Services
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 101,465	\$ 101,465	\$ -	\$ 101,465	\$ -
Miscellaneous Revenue	<u>100,635</u>	<u>100,635</u>	<u>-</u>	<u>100,635</u>	<u>-</u>
Total Revenues	<u>202,100</u>	<u>202,100</u>	<u>-</u>	<u>202,100</u>	<u>-</u>
Expenditures					
Current:					
Human Services:					
Salaries and Wages	465,000	288,708	-	288,708	176,292
Fringe Benefits	144,145	68,812	-	68,812	75,333
Material and Supplies	11,820	8,093	-	8,093	3,727
Equipment	3,325	2,596	-	2,596	729
Contractual Services	201,000	133,221	-	133,221	67,779
Other	<u>14,475</u>	<u>9,363</u>	<u>-</u>	<u>9,363</u>	<u>5,112</u>
Total Expenditures	<u>839,765</u>	<u>510,793</u>	<u>-</u>	<u>510,793</u>	<u>328,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(637,665)	(308,693)	<u>-</u>	<u>(308,693)</u>	<u>328,972</u>
Fund Balance at Beginning of Year	<u>1,850,718</u>	<u>1,850,718</u>			
Fund Balance at End of Year	<u>\$ 1,213,053</u>	<u>\$ 1,542,025</u>			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,087,503	\$ 1,087,503	\$ -	\$ 1,087,503	\$ -
Total Revenues	1,087,503	1,087,503	-	1,087,503	-
Expenditures					
Current:					
Human Services:					
Salaries and Wages	642,345	568,320	-	568,320	74,025
Fringe Benefits	116,485	93,492	-	93,492	22,993
Material and Supplies	8,500	8,027	-	8,027	473
Equipment	1,900	906	-	906	994
Contractual Services	676,996	419,884	133,780	553,664	123,332
Other	63,000	33,011	-	33,011	29,989
Total Expenditures	1,509,226	1,123,640	133,780	1,257,420	251,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(421,723)	(36,137)	<u>\$ (133,780)</u>	<u>\$ (169,917)</u>	<u>\$ 251,806</u>
Fund Balance at Beginning of Year	965,058	965,058			
Fund Balance at End of Year	\$ 543,335	\$ 928,921			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Law Enforcement
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	195,438	195,438			
Fund Balance at End of Year	\$ 195,438	\$ 195,438			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Human Services:					
Other	500,000	460,700	-	460,700	39,300
Total Expenditures	500,000	460,700	-	460,700	39,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,000)	(460,700)	<u>\$ -</u>	<u>\$ (460,700)</u>	<u>\$ 39,300</u>
Fund Balance at Beginning of Year	1,056,438	1,056,438			
Fund Balance at End of Year	<u>\$ 556,438</u>	<u>\$ 595,738</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 49,306	\$ 49,306	\$ -	\$ 49,306	\$ -
Miscellaneous Revenue	12,566	12,566	-	12,566	-
Total Revenues	61,872	61,872	-	61,872	-
Expenditures					
Current:					
Human Services:					
Materials and Supplies	1,000	414	-	414	586
Contractual Services	116	39	-	39	77
Other	66,400	61,884	-	61,884	4,516
Total Expenditures	67,516	62,337	-	62,337	5,179
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,644)	(465)	<u>\$ -</u>	<u>\$ (465)</u>	<u>\$ 5,179</u>
Fund Balance at Beginning of Year	86,643	86,643			
Fund Balance at End of Year	\$ 80,999	\$ 86,178			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 34,557	\$ 34,557	\$ -	\$ 34,557	\$ -
Miscellaneous Revenue	<u>2,428</u>	<u>2,428</u>	<u>-</u>	<u>2,428</u>	<u>-</u>
Total Revenues	<u>36,985</u>	<u>36,985</u>	<u>-</u>	<u>36,985</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	16,452	16,445	-	16,445	7
Fringe Benefits	2,828	2,712	-	2,712	116
Material and Supplies	4,800	1,592	-	1,592	3,208
Contractual Services	23,907	11,112	-	11,112	12,795
Other	<u>24,408</u>	<u>17,747</u>	<u>-</u>	<u>17,747</u>	<u>6,661</u>
Total Expenditures	<u>72,395</u>	<u>49,608</u>	<u>-</u>	<u>49,608</u>	<u>22,787</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,410)	(12,623)	<u>\$ -</u>	<u>\$ (12,623)</u>	<u>\$ 22,787</u>
Fund Balance at Beginning of Year	<u>226,472</u>	<u>226,472</u>			
Fund Balance at End of Year	<u><u>\$ 191,062</u></u>	<u><u>\$ 213,849</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Veteran's Court
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	48,919	40,717	-	40,717	8,202
Fringe Benefits	20,925	5,991	-	5,991	14,934
Material and Supplies	500	-	-	-	500
Other	15,002	1,748	-	1,748	13,254
Total Expenditures	<u>85,346</u>	<u>48,456</u>	<u>-</u>	<u>48,456</u>	<u>36,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,346)	(13,456)	<u>\$ -</u>	<u>\$ (13,456)</u>	<u>\$ 36,890</u>
Fund Balance at Beginning of Year	<u>50,384</u>	<u>50,384</u>			
Fund Balance at End of Year	<u>\$ 38</u>	<u>\$ 36,928</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Probate Court Dispute Resolution
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 42,729	\$ 42,729	\$ -	\$ 42,729	\$ -
Total Revenues	<u>42,729</u>	<u>42,729</u>	<u>-</u>	<u>42,729</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Judicial:					
Material and Supplies	3,000	-	-	-	3,000
Contractual Services	8,000	5,333	-	5,333	2,667
Total Expenditures	<u>11,000</u>	<u>5,333</u>	<u>-</u>	<u>5,333</u>	<u>5,667</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,729	37,396	<u>\$ -</u>	<u>\$ 37,396</u>	<u>\$ 5,667</u>
Fund Balance at Beginning of Year	<u>338,358</u>	<u>338,358</u>			
Fund Balance at End of Year	<u>\$ 370,087</u>	<u>\$ 375,754</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Probation Services
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 7,928	\$ 7,928	\$ -	\$ 7,928	\$ -
Licenses, Permits and Fees	185,102	185,102	-	185,102	-
Fines and Forfeitures	2,285	2,285	-	2,285	-
Total Revenues	195,315	195,315	-	195,315	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	425,000	265,426	-	265,426	159,574
Fringe Benefits	293,217	112,251	-	112,251	180,966
Material and Supplies	19,552	8,558	-	8,558	10,994
Equipment	7,448	7,126	-	7,126	322
Contractual Services	16,000	-	-	-	16,000
Other	10,000	2,984	-	2,984	7,016
Total Expenditures	771,217	396,345	-	396,345	374,872
Excess (Deficiency) of Revenues Over (Under) Expenditures	(575,902)	(201,030)	<u>\$ -</u>	<u>\$ (201,030)</u>	<u>\$ 374,872</u>
Fund Balance at Beginning of Year	797,869	797,869			
Fund Balance at End of Year	\$ 221,967	\$ 596,839			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 228,205	\$ 228,205	\$ -	\$ 228,205	\$ -
Total Revenues	<u>228,205</u>	<u>228,205</u>	<u>-</u>	<u>228,205</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Other	200,860	324	200,536	200,860	-
Total Expenditures	<u>200,860</u>	<u>324</u>	<u>200,536</u>	<u>200,860</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,345	227,881	<u>\$ (200,536)</u>	<u>\$ 27,345</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>200,566</u>	<u>200,566</u>			
Fund Balance at End of Year	<u><u>\$ 227,911</u></u>	<u><u>\$ 428,447</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Local Emergency Planning Commission
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 93,129	\$ 93,129	\$ -	\$ 93,129	\$ -
Intergovernmental Revenue	6,200	6,200	-	6,200	-
Miscellaneous Revenue	338	338	-	338	-
Total Revenues	99,667	99,667	-	99,667	-
Expenditures					
Current:					
Public Safety:					
Material and Supplies	19,175	7,212	5,000	12,212	6,963
Equipment	380,623	150,222	6,285	156,507	224,116
Contractual Services	14,440	9,634	2,000	11,634	2,806
Other	92,575	25,571	3,287	28,858	63,717
Total Expenditures	506,813	192,639	16,572	209,211	297,602
Excess (Deficiency) of Revenues Over (Under) Expenditures	(407,146)	(92,972)	(16,572)	(109,544)	297,602
Other Financing Sources (Uses)					
Transfers In	200,000	200,000	-	200,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(207,146)	107,028	<u>\$ (16,572)</u>	<u>\$ 90,456</u>	<u>\$ 297,602</u>
Fund Balance at Beginning of Year	207,801	207,801			
Fund Balance at End of Year	<u>\$ 655</u>	<u>\$ 314,829</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 45,279	\$ 45,279	\$ -	\$ 45,279	\$ -
Total Revenues	<u>45,279</u>	<u>45,279</u>	<u>-</u>	<u>45,279</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	10,000	-	-	-	10,000
Equipment	18,000	447	-	447	17,553
Contractual Services	2,000	-	-	-	2,000
Other	39,387	8,847	-	8,847	30,540
Total Expenditures	<u>69,387</u>	<u>9,294</u>	<u>-</u>	<u>9,294</u>	<u>60,093</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,108)	35,985	<u>\$ -</u>	<u>\$ 35,985</u>	<u>\$ 60,093</u>
Fund Balance at Beginning of Year	<u>66,660</u>	<u>66,660</u>			
Fund Balance at End of Year	<u>\$ 42,552</u>	<u>\$ 102,645</u>			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Property Taxes	\$ 382,407	\$ 382,407	\$ -	\$ 382,407	\$ -
Intergovernmental Revenue	46,731	46,731	-	46,731	-
Miscellaneous Revenue	-	11,640	-	11,640	11,640
Total Revenues	429,138	440,778	-	440,778	11,640
Expenditures					
Current:					
Health:					
Material and Supplies	4,000	3,351	-	3,351	649
Contractual Services	2,000	1,484	-	1,484	516
Other	200,627	181,907	-	181,907	18,720
Total Expenditures	206,627	186,742	-	186,742	19,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	222,511	254,036	<u>\$ -</u>	<u>\$ 254,036</u>	<u>\$ 31,525</u>
Fund Balance at Beginning of Year	1,667,733	1,667,733			
Fund Balance at End of Year	\$ 1,890,244	\$ 1,921,769			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Licenses, Permits and Fees	\$ 5,350	\$ 5,350	\$ -	\$ 5,350	\$ -
Fines and Forfeitures	303,752	303,752	-	303,752	-
Miscellaneous Revenue	30,743	30,743	-	30,743	-
Total Revenues	339,845	339,845	-	339,845	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	160,000	108,768	-	108,768	51,232
Fringe Benefits	90,150	72,429	-	72,429	17,721
Material and Supplies	233,800	176,643	26,022	202,665	31,135
Equipment	5,000	4,275	-	4,275	725
Contractual Services	17,000	10,048	-	10,048	6,952
Other	9,550	4,694	-	4,694	4,856
Total Expenditures	515,500	376,857	26,022	402,879	112,621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(175,655)	(37,012)	<u>\$ (26,022)</u>	<u>\$ (63,034)</u>	<u>\$ 112,621</u>
Fund Balance at Beginning of Year	838,487	838,487			
Fund Balance at End of Year	\$ 662,832	\$ 801,475			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 229	\$ 229	\$ -	\$ 229	\$ -
Total Revenues	<u>229</u>	<u>229</u>	<u>-</u>	<u>229</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	6,000	1,101	-	1,101	4,899
Equipment	2,000	563	-	563	1,437
Other	2,000	-	-	-	2,000
Total Expenditures	<u>10,000</u>	<u>1,664</u>	<u>-</u>	<u>1,664</u>	<u>8,336</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,771)	(1,435)	<u>\$ -</u>	<u>\$ (1,435)</u>	<u>\$ 8,336</u>
Fund Balance at Beginning of Year	<u>24,929</u>	<u>24,929</u>			
Fund Balance at End of Year	<u>\$ 15,158</u>	<u>\$ 23,494</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 260,808	\$ 260,808	\$ -	\$ 260,808	\$ -
Total Revenues	260,808	260,808	-	260,808	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	181,990	177,882	-	177,882	4,108
Fringe Benefits	78,608	67,267	-	67,267	11,341
Total Expenditures	260,598	245,149	-	245,149	15,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	210	15,659	<u>\$ -</u>	<u>\$ 15,659</u>	<u>\$ 15,449</u>
Fund Balance at Beginning of Year	31,143	31,143			
Fund Balance at End of Year	\$ 31,353	\$ 46,802			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Human Services:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>7,161</u>	<u>7,161</u>			
Fund Balance at End of Year	<u>\$ 7,161</u>	<u>\$ 7,161</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff's Concealed Handgun
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 62,739	\$ 63,102	\$ -	\$ 63,102	\$ 363
Licenses, Permits and Fees	78,484	79,406	-	79,406	922
Total Revenues	141,223	142,508	-	142,508	1,285
Expenditures					
Current:					
Public Safety:					
Material and Supplies	133,876	33,233	32,624	65,857	68,019
Contractual Services	3,000	1,150	-	1,150	1,850
Fees	100,829	80,833	12,185	93,018	7,811
Total Expenditures	237,705	115,216	44,809	160,025	77,680
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,482)	27,292	<u>\$ (44,809)</u>	<u>\$ (17,517)</u>	<u>\$ 78,965</u>
Fund Balance at Beginning of Year	386,648	386,648			
Fund Balance at End of Year	\$ 290,166	\$ 413,940			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Intergovernmental Revenue	\$ 303	\$ 303	\$ -	\$ 303	\$ -
Total Revenues	303	303	-	303	-
Expenditures					
Current:					
Human Services:					
Contractual Services	2,000	-	-	-	2,000
Other	1,000	-	-	-	1,000
Total Expenditures	3,000	-	-	-	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,697)	303	<u>\$ -</u>	<u>\$ 303</u>	<u>\$ 3,000</u>
Fund Balance at Beginning of Year	19,359	19,359			
Fund Balance at End of Year	\$ 16,662	\$ 19,662			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Health:					
Contractual Services	492,370	407,066	50,766	457,832	34,538
Total Expenditures	492,370	407,066	50,766	457,832	34,538
Excess (Deficiency) of Revenues Over (Under) Expenditures	(492,370)	(407,066)	<u>\$ (50,766)</u>	<u>\$ (457,832)</u>	<u>\$ 34,538</u>
Fund Balance at Beginning of Year	3,207,353	3,207,353			
Fund Balance at End of Year	<u>\$ 2,714,983</u>	<u>\$ 2,800,287</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
OneOhio Opioid Settlement
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 1,080,693	\$ 1,080,693	\$ -	\$ 1,080,693	\$ -
Total Revenues	<u>1,080,693</u>	<u>1,080,693</u>	<u>-</u>	<u>1,080,693</u>	<u>-</u>
Expenditures					
Current:					
Health:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,080,693	1,080,693	<u>\$ -</u>	<u>\$ 1,080,693</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>637,967</u>	<u>637,967</u>			
Fund Balance at End of Year	<u>\$ 1,718,660</u>	<u>\$ 1,718,660</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 29,383	\$ 29,383	\$ -	\$ 29,383	\$ -
Total Revenues	<u>29,383</u>	<u>29,383</u>	<u>-</u>	<u>29,383</u>	<u>-</u>
Expenditures					
Current:					
Economic Development and Assistance:					
Contractual Services	29,383	29,383	-	29,383	-
Total Expenditures	<u>29,383</u>	<u>29,383</u>	<u>-</u>	<u>29,383</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>253,020</u>	<u>253,020</u>			
Fund Balance at End of Year	<u><u>\$ 253,020</u></u>	<u><u>\$ 253,020</u></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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Health:				-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	25,167	25,167			
Fund Balance at End of Year	<u><u>\$ 25,167</u></u>	<u><u>\$ 25,167</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Metropolitan Enforcement Group
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 396,410	\$ 396,410	\$ -	\$ 396,410	\$ -
Charges for Services	7,000	7,000	-	7,000	-
Intergovernmental Revenue	148,773	148,773	-	148,773	-
Miscellaneous Revenue	5,490	5,490	-	5,490	-
Total Revenues	557,673	557,673	-	557,673	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	400,000	359,990	-	359,990	40,010
Fringe Benefits	193,500	144,460	-	144,460	49,040
Material and Supplies	101,697	46,114	38,694	84,808	16,889
Equipment	46,000	29,550	-	29,550	16,450
Contractual Services	101,070	35,716	8,536	44,252	56,818
Fees	1,000	-	-	-	1,000
Other	41,020	10,053	6,733	16,786	24,234
Total Expenditures	884,287	625,883	53,963	679,846	204,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	(326,614)	(68,210)	\$ (53,963)	\$ (122,173)	\$ 204,441
Fund Balance at Beginning of Year	351,774	351,774			
Fund Balance at End of Year	\$ 25,160	\$ 283,564			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 509,880	\$ 509,880	\$ -	\$ 509,880	\$ -
Intergovernmental Revenue	401,496	401,496	-	401,496	-
Miscellaneous Revenue	1,650	1,650	-	1,650	-
Total Revenues	913,026	913,026	-	913,026	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	885,000	737,806	-	737,806	147,194
Fringe Benefits	461,400	228,122	-	228,122	233,278
Equipment	172,500	97,030	3,770	100,800	71,700
Other	21,000	8,838	-	8,838	12,162
Total Expenditures	1,539,900	1,071,796	3,770	1,075,566	464,334
Excess (Deficiency) of Revenues Over (Under) Expenditures	(626,874)	(158,770)	\$ (3,770)	\$ (162,540)	\$ 464,334
Fund Balance at Beginning of Year	2,124,419	2,124,419			
Fund Balance at End of Year	\$ 1,497,545	\$ 1,965,649			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 198,205	\$ 198,205	\$ -	\$ 198,205	\$ -
Licenses, Permits and Fees	34,548	34,548	-	34,548	-
Intergovernmental Revenue	475,880	475,880	-	475,880	-
Miscellaneous Revenue	72,163	72,163	-	72,163	-
Total Revenues	780,796	780,796	-	780,796	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	302,483	302,483	-	302,483	-
Fringe Benefits	117,280	116,595	-	116,595	685
Material and Supplies	49,784	48,502	1,231	49,733	51
Equipment	479,074	479,074	-	479,074	-
Contractual Services	35,920	35,677	-	35,677	243
Other	18,410	17,910	-	17,910	500
Total Expenditures	1,002,951	1,000,241	1,231	1,001,472	1,479
Excess (Deficiency) of Revenues Over (Under) Expenditures	(222,155)	(219,445)	(1,231)	(220,676)	1,479
Other Financing Sources (Uses)					
Advances In	100,000	100,000	-	100,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(122,155)	(119,445)	<u>\$ (1,231)</u>	<u>\$ (120,676)</u>	<u>\$ 1,479</u>
Fund Balance at Beginning of Year	133,093	133,093			
Fund Balance at End of Year	\$ 10,938	\$ 13,648			

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, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Property Taxes	\$ 7,717,580	\$ 7,717,580	\$ -	\$ 7,717,580	\$ -
Licenses, Permits and Fees	853,217	853,217	-	853,217	-
Intergovernmental Revenue	473,741	473,741	-	473,741	-
Miscellaneous Revenue	213,721	213,721	-	213,721	-
Total Revenues	9,258,259	9,258,259	-	9,258,259	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	3,316,231	3,305,946	-	3,305,946	10,285
Fringe Benefits	1,217,329	1,172,729	-	1,172,729	44,600
Material and Supplies	671,200	590,202	54,334	644,536	26,664
Equipment	344,075	87,091	72,418	159,509	184,566
Contractual Services	1,077,977	804,026	132,260	936,286	141,691
Capital Outlay	-	-	-	-	-
Fees	56,600	2,199	3,360	5,559	51,041
Other	259,953	235,149	2,061	237,210	22,743
Debt Service:					
Principal	285,000	285,000	-	285,000	-
Interest	45,914	45,914	-	45,914	-
Total Expenditures	7,274,279	6,528,256	264,433	6,792,689	481,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,983,980	2,730,003	(264,433)	2,465,570	481,590
Other Financing Source (Uses)					
Transfers Out	(541,275)	(541,275)	-	(541,275)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	1,442,705	2,188,728	<u>\$ (264,433)</u>	<u>\$ 1,924,295</u>	<u>\$ 481,590</u>
Fund Balance at Beginning of Year	955,746	955,746			
Fund Balance at End of Year	\$ 2,398,451	\$ 3,144,474			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Prosecutor's Adult Diversion Program
For the Year Ended December 31, 2024

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2024

	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues					
Charges for Services	\$ 1,187,891	\$ 1,187,936	\$ -	\$ 1,187,936	\$ 45
Intergovernmental Revenue	5,827,237	5,827,237	-	5,827,237	-
Miscellaneous Revenue	1,099	1,099	-	1,099	-
Total Revenues	7,016,227	7,016,272	-	7,016,272	45
Expenditures					
Current:					
Human Services:					
Salaries and Wages	3,100,000	2,936,057	-	2,936,057	163,943
Fringe Benefits	1,716,900	1,622,907	-	1,622,907	93,993
Material and Supplies	41,500	1,893	-	1,893	39,607
Equipment	33,000	8,560	-	8,560	24,440
Contractual Services	2,660,132	1,396,671	430,401	1,827,072	833,060
Capital Outlay	1,000	-	-	-	1,000
Fees	64,500	39,126	-	39,126	25,374
Other	1,491,000	1,395,109	-	1,395,109	95,891
Total Expenditures	9,108,032	7,400,323	430,401	7,830,724	1,277,308
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,091,805)	(384,051)	\$ (430,401)	\$ (814,452)	\$ 1,277,353
Fund Balance at Beginning of Year	2,483,842	2,483,842			
Fund Balance at End of Year	\$ 392,037	\$ 2,099,791			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 35,814	\$ 35,814	\$ -	\$ 35,814	\$ -
Miscellaneous Revenue	<u>1,505</u>	<u>1,505</u>	<u>-</u>	<u>1,505</u>	<u>-</u>
Total Revenues	<u>37,319</u>	<u>37,319</u>	<u>-</u>	<u>37,319</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	7,175	3,075	-	3,075	4,100
Other	<u>30,767</u>	<u>30,767</u>	<u>-</u>	<u>30,767</u>	<u>-</u>
Total Expenditures	<u>37,942</u>	<u>33,842</u>	<u>-</u>	<u>33,842</u>	<u>4,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(623)	3,477	<u>\$ -</u>	<u>\$ 3,477</u>	<u>\$ 4,100</u>
Fund Balance at Beginning of Year	<u>19,502</u>	<u>19,502</u>			
Fund Balance at End of Year	<u>\$ 18,879</u>	<u>\$ 22,979</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 119,403	\$ 119,403	\$ -	\$ 119,403	\$ -
Total Revenues	119,403	119,403	-	119,403	-
Expenditures					
Current:					
Public Safety:					
Salaries and Wages	123,441	123,428	-	123,428	13
Fringe Benefits	20,370	20,355	-	20,355	15
Total Expenditures	143,811	143,783	-	143,783	28
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,408)	(24,380)	<u>\$ -</u>	<u>\$ (24,380)</u>	<u>\$ 28</u>
Fund Balance at Beginning of Year	55,961	55,961			
Fund Balance at End of Year	\$ 31,553	\$ 31,581			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Coroner's Laboratory
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 152	\$ 152	\$ -	\$ 152	\$ -
Total Revenues	<u>152</u>	<u>152</u>	<u>-</u>	<u>152</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	152	152	<u>\$ -</u>	<u>\$ 152</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>6,375</u>	<u>6,375</u>			
Fund Balance at End of Year	<u>\$ 6,527</u>	<u>\$ 6,527</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Enforcement and Education
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Fines and Forfeitures	\$ 1,893	\$ 1,893	\$ -	\$ 1,893	\$ -
Total Revenues	<u>1,893</u>	<u>1,893</u>	<u>-</u>	<u>1,893</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,893	1,893	<u>\$ -</u>	<u>\$ 1,893</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>11,344</u>	<u>11,344</u>			
Fund Balance at End of Year	<u>\$ 13,237</u>	<u>\$ 13,237</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ohio Traffic Safety Office
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 58,092	\$ 58,092	\$ -	\$ 58,092	\$ -
Total Revenues	<u>58,092</u>	<u>58,092</u>	<u>-</u>	<u>58,092</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	58,092	58,092	<u>\$ -</u>	<u>\$ 58,092</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	-	-			
Fund Balance at End of Year	<u>\$ 58,092</u>	<u>\$ 58,092</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Fines and Forfeitures	\$ 75,408	\$ 75,408	\$ -	75,408	-
Total Revenues	<u>75,408</u>	<u>75,408</u>	<u>-</u>	<u>75,408</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	3,575	3,575	-	3,575	-
Equipment	82,845	82,845	-	82,845	-
Other	2,697	2,350	-	2,350	347
Total Expenditures	<u>89,117</u>	<u>88,770</u>	<u>-</u>	<u>88,770</u>	<u>347</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,709)	(13,362)	<u>\$ -</u>	<u>\$ (13,362)</u>	<u>\$ 347</u>
Fund Balance at Beginning of Year	<u>354,055</u>	<u>354,055</u>			
Fund Balance at End of Year	<u><u>\$ 340,346</u></u>	<u><u>\$ 340,693</u></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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 363,998	\$ 363,998	\$ -	\$ 363,998	\$ -
Total Revenues	<u>363,998</u>	<u>363,998</u>	<u>-</u>	<u>363,998</u>	<u>-</u>
Expenditures					
Current:					
Public Safety:					
Material and Supplies	1,563	1,563	-	1,563	-
Equipment	94,927	94,927	-	94,927	-
Contractual Services	13,006	13,006	-	13,006	-
Other	287,004	255,591	-	255,591	31,413
Total Expenditures	<u>396,500</u>	<u>365,087</u>	<u>-</u>	<u>365,087</u>	<u>31,413</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,502)	(1,089)	<u>\$ -</u>	<u>\$ (1,089)</u>	<u>\$ 31,413</u>
Fund Balance at Beginning of Year	<u>117,055</u>	<u>117,055</u>			
Fund Balance at End of Year	<u>\$ 84,553</u>	<u>\$ 115,966</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Sheriff Continuing Professional Training
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Miscellaneous Revenue	\$ 120,016	\$ 120,016	\$ -	\$ 120,016	\$ -
Total Revenues	120,016	120,016	-	120,016	-
Expenditures					
Current:					
Public Safety:					
Other	152,897	28,059	-	28,059	124,838
Total Expenditures	152,897	28,059	-	28,059	124,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,881)	91,957	<u>\$ -</u>	<u>\$ 91,957</u>	<u>\$ 124,838</u>
Fund Balance at Beginning of Year	32,881	32,881			
Fund Balance at End of Year	\$ -	\$ 124,838			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 202,624	\$ 202,624	\$ -	\$ 202,624	\$ -
Total Revenues	202,624	202,624	-	202,624	-
Expenditures					
Current:					
General Government:					
Judicial:					
Salaries and Wages	120,500	75,730	-	75,730	44,770
Fringe Benefits	76,331	48,958	-	48,958	27,373
Material and Supplies	3,000	-	-	-	3,000
Contractual Services	2,000	-	-	-	2,000
Other	12,000	-	-	-	12,000
Total Expenditures	213,831	124,688	-	124,688	89,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,207)	77,936	<u>\$ -</u>	<u>\$ 77,936</u>	<u>\$ 89,143</u>
Fund Balance at Beginning of Year	14,522	14,522			
Fund Balance at End of Year	\$ 3,315	\$ 92,458			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Special Assessments	\$ 30,647	\$ 30,647	\$ -	\$ 30,647	\$ -
Total Revenues	<u>30,647</u>	<u>30,647</u>	<u>-</u>	<u>30,647</u>	<u>-</u>
Expenditures					
Current:					
Public Works:					
Other	12,753	11,708	-	11,708	1,045
Total Expenditures	<u>12,753</u>	<u>11,708</u>	<u>-</u>	<u>11,708</u>	<u>1,045</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,894	18,939	-	18,939	1,045
Other Financing Sources (Uses)					
Advances In	427	427	-	427	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	18,321	19,366	<u>\$ -</u>	<u>\$ 19,366</u>	<u>\$ 1,045</u>
Fund Balance at Beginning of Year	<u>140,013</u>	<u>140,013</u>			
Fund Balance at End of Year	<u>\$ 158,334</u>	<u>\$ 159,379</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
County Tax Increment Financing
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Intergovernmental Revenue	\$ 199,708	\$ 199,708	\$ -	\$ 199,708	\$ -
Miscellaneous Revenue	2,464,384	2,464,384	-	2,464,384	-
Total Revenues	2,664,092	2,664,092	-	2,664,092	-
Expenditures					
Current:					
Economic Development and Assistance:					
Contractual Services	849,365	694,246	-	694,246	155,119
Other	23,068	23,068	-	23,068	-
General Obligation Bonds Principal Retirement	155,000	155,000	-	155,000	-
General Obligation Bonds Interest	133,729	133,729	-	133,729	-
Total Expenditures	1,161,162	1,006,043	-	1,006,043	155,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,502,930	1,658,049	<u>\$ -</u>	<u>\$ 1,658,049</u>	<u>\$ 155,119</u>
Fund Balance at Beginning of Year	981,041	981,041			
Fund Balance at End of Year	\$ 2,483,971	\$ 2,639,090			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Hotel/Motel Tax
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Hotel/Lodging Tax	\$ 820,617	\$ 901,655	\$ -	\$ 901,655	\$ 81,038
Miscellaneous Revenue	63,000	63,000	-	63,000	-
Total Revenues	<u>883,617</u>	<u>964,655</u>	<u>-</u>	<u>964,655</u>	<u>81,038</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	86,900	86,786	-	86,786	114
Fringe Benefits	16,224	14,391	-	14,391	1,833
Material and Supplies	31,988	24,980	-	24,980	7,008
Equipment	6,290	2,192	-	2,192	4,098
Contractual Services	69,378	57,202	-	57,202	12,176
Fees	205	205	-	205	-
Other	1,238,190	1,156,564	-	1,156,564	81,626
Total Expenditures	<u>1,449,175</u>	<u>1,342,320</u>	<u>-</u>	<u>1,342,320</u>	<u>106,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(565,558)	(377,665)	<u><u>\$ -</u></u>	<u><u>\$ (377,665)</u></u>	<u><u>\$ 187,893</u></u>
Fund Balance at Beginning of Year	<u>2,855,295</u>	<u>2,855,295</u>			
Fund Balance at End of Year	<u><u>\$ 2,289,737</u></u>	<u><u>\$ 2,477,630</u></u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Emergency Rental Assistance Program
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Current:					
Human Services:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>30,691</u>	<u>30,691</u>			
Fund Balance at End of Year	<u>\$ 30,691</u>	<u>\$ 30,691</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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Charges for Services	\$ 1,880,626	\$ 1,880,626	\$ -	\$ 1,880,626	\$ -
Miscellaneous Revenue	2,306	2,306	-	2,306	-
Total Revenues	1,882,932	1,882,932	-	1,882,932	-
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Salaries and Wages	706,000	623,283	-	623,283	82,717
Fringe Benefits	461,140	348,013	-	348,013	113,127
Material and Supplies	38,130	27,233	3,161	30,394	7,736
Equipment	31,000	7,385	-	7,385	23,615
Contractual Services	109,700	38,295	1,750	40,045	69,655
Capital Outlay	200,000	-	-	-	200,000
Fees	2,500	-	-	-	2,500
Other	136,836	64,970	-	64,970	71,866
Total Expenditures	1,685,306	1,109,179	4,911	1,114,090	571,216
Excess (Deficiency) of Revenues Over (Under) Expenditures	197,626	773,753	(4,911)	768,842	571,216
Other Financing Sources (Uses)					
Transfers Out	(770,000)	(770,000)	-	(770,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(572,374)	3,753	<u><u>\$ (4,911)</u></u>	<u><u>\$ (1,158)</u></u>	<u><u>\$ 571,216</u></u>
Fund Balance at Beginning of Year	3,846,838	3,846,838			
Fund Balance at End of Year	\$ 3,274,464	\$ 3,850,591			

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, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget</u>
Revenues					
Licenses, Permits and Fees	\$ 221,495	\$ 222,257	\$ -	\$ 222,257	\$ 762
Miscellaneous Revenue	200	200	-	200	-
Total Revenues	221,695	222,457	-	222,457	762
Expenditures					
Current:					
General Government:					
Legislative and Executive:					
Material and Supplies	4,500	1,054	-	1,054	3,446
Equipment	40,000	29,756	-	29,756	10,244
Contractual Services	197,600	153,291	-	153,291	44,309
Other	30,500	15,981	-	15,981	14,519
Total Expenditures	272,600	200,082	-	200,082	72,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,905)	22,375	<u>\$ -</u>	<u>\$ 22,375</u>	<u>\$ 73,280</u>
Fund Balance at Beginning of Year	555,404	555,404			
Fund Balance at End of Year	\$ 504,499	\$ 577,779			

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, 2024

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Property Taxes	\$ 3,087,504	\$ 3,206,728	\$ 3,206,728	\$ -	\$ 3,206,728	\$ -
Special Assessments	-	4,715	4,715	-	4,715	-
Intergovernmental Revenue	438,048	411,534	411,534	-	411,534	-
Miscellaneous Revenue	296,854	3,000	3,000	-	3,000	-
Total Revenues	3,822,406	3,625,977	3,625,977	-	3,625,977	-
Expenditures						
General Obligation Bonds Principal Retirement	260,000	8,825,000	8,825,000	-	8,825,000	-
General Obligation Bonds Interest	103,700	1,714,919	1,714,919	-	1,714,919	-
Sales Tax Bonds Principal Retirement	415,000	415,000	415,000	-	415,000	-
Sales Tax Bonds Interest	126,275	126,275	126,275	-	126,275	-
Manuscript Debt Principal Retirement	2,550,000	60,000	60,000	-	60,000	-
Manuscript Debt Interest	1,350,000	33,600	33,600	-	33,600	-
Note Principal Retirement	-	6,000,000	6,000,000	-	6,000,000	-
Note Interest	-	301,000	301,000	-	301,000	-
Debt Issuance Costs	-	205,135	205,135	-	205,135	-
Other	-	56,333	56,333	-	56,333	-
Total Expenditures	4,804,975	17,737,262	17,737,262	-	17,737,262	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(982,569)	(14,111,285)	(14,111,285)	-	(14,111,285)	-
Other Financing Sources (Uses)						
Transfers In	796,825	1,685,679	1,685,679	-	1,685,679	-
Premium on Debt Issuance	-	464,889	464,889	-	464,889	-
Bond Proceeds	-	4,947,042	4,947,042	-	4,947,042	-
Note Proceeds	-	7,375,000	7,375,000	-	7,375,000	-
Total Other Financing Sources (Uses)	796,825	14,472,610	14,472,610	-	14,472,610	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(185,744)	361,325	361,325	<u>\$ -</u>	<u>\$ 361,325</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	2,375,874	2,375,874	2,375,874			
Fund Balance at End of Year	<u>\$ 2,190,130</u>	<u>\$ 2,737,199</u>	<u>\$ 2,737,199</u>			

Capital Projects Fund

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

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Construction Projects
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget
Revenues						
Intergovernmental Revenue	\$ 6,552,548	\$ 8,938,933	\$ 9,547,364	\$ -	\$ 9,547,364	\$ 608,431
Miscellaneous Revenue	-	348	348	-	348	-
Total Revenues	6,552,548	8,939,281	9,547,712	-	9,547,712	608,431
Expenditures						
Capital Outlay:						
911 System	142,269	141,237	141,237	-	141,237	-
Court Info Tech	1,067,190	824,790	-	824,790	824,790	-
North Ridge Road Project	-	12,682	-	-	-	12,682
Broadway Resurf & Wtmn	151,145	-	-	-	-	-
Jail	-	1,746,300	1,594,503	151,797	1,746,300	-
Sandstone Ridge	525,211	7,446,476	1,391,148	4,897,295	6,288,443	1,158,033
Various Capital Improvements	96,077	90,006	69,834	-	69,834	20,172
OPWC Projects	1,461,867	1,071,004	1,071,004	-	1,071,004	-
ODOT Federal & State Awards	5,090,681	7,726,360	7,726,360	-	7,726,360	-
Total Expenditures	8,534,440	19,058,855	11,994,086	5,873,882	17,867,968	1,190,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,981,892)	(10,119,574)	(2,446,374)	(5,873,882)	(8,320,256)	1,799,318
Other Financing Sources (Uses)						
Transfers Out	-	(691,000)	(691,000)	-	(691,000)	-
Advances In	-	200,000	200,000	-	200,000	-
Advances Out	-	(250,000)	(250,000)	-	(250,000)	-
Note Proceeds	-	6,000,000	6,000,000	-	6,000,000	-
Total Other Financing Sources (Uses)	-	5,259,000	5,259,000	-	5,259,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,981,892)	(4,860,574)	2,812,626	<u>\$ (5,873,882)</u>	<u>\$ (3,061,256)</u>	<u>\$ 1,799,318</u>
Fund Balance at Beginning of Year	27,012,278	27,012,278	27,012,278			
Fund Balance at End of Year	\$ 25,030,386	\$ 22,151,704	\$ 29,824,904			

Proprietary Funds

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

Enterprise Funds

Lorain County Transit - To account for the operation and maintenance of the County Regional Transit system.

Lorain County Regional Airport - To account for the operation and maintenance of the County Regional Airport fund.

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 Fund Net Position
Enterprise Funds
December 31, 2024

	Lorain County Transit	Lorain County Regional Airport	Totals
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 346,069	\$ 1,296,574	\$ 1,642,643
Cash and Cash Equivalents in Segregated Accounts	55,648	-	55,648
Accounts Receivable	17,937	17,882	35,819
Intergovernmental Receivable	426,521	535,214	961,735
Due From Other Funds	55,747	-	55,747
<i>Total Current Assets</i>	<u>901,922</u>	<u>1,849,670</u>	<u>2,751,592</u>
<i>Non-Current Assets:</i>			
Net OPEB Asset	5,134	-	5,134
Non-Depreciable Capital Assets	-	9,286,381	9,286,381
Depreciable Capital Assets, Net	736,829	6,477,786	7,214,615
<i>Total Non-Current Assets</i>	<u>741,963</u>	<u>15,764,167</u>	<u>16,506,130</u>
<i>Total Assets</i>	<u>1,643,885</u>	<u>17,613,837</u>	<u>19,257,722</u>
Deferred Outflows of Resources			
Pension	47,872	-	47,872
OPEB	4,525	-	4,525
<i>Total Deferred Outflows of Resources</i>	<u>52,397</u>	<u>-</u>	<u>52,397</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	1,758,043	115,073	1,873,116
Accrued Wages	5,548	-	5,548
Contracts Payable	-	48,889	48,889
Intergovernmental Payable	1,295	-	1,295
Compensated Absences Payable	2,373	-	2,373
Leases Payable	-	12,579	12,579
<i>Total Current Liabilities</i>	<u>1,767,259</u>	<u>176,541</u>	<u>1,943,800</u>
<i>Long-Term Liabilities:</i>			
Advances from Other Funds	1,869,000	1,137,591	3,006,591
Compensated Absences Payable - Net of Current Portion	28,723	-	28,723
Leases Payable - Net of Current Portion	-	16,773	16,773
Net Pension Liability	152,234	-	152,234
<i>Total Long-Term Liabilities</i>	<u>2,049,957</u>	<u>1,154,364</u>	<u>3,204,321</u>
<i>Total Liabilities</i>	<u>3,817,216</u>	<u>1,330,905</u>	<u>5,148,121</u>
Deferred Inflows of Resources			
Pension	2,337	-	2,337
OPEB	2,938	-	2,938
<i>Total Deferred Inflows of Resources</i>	<u>5,275</u>	<u>-</u>	<u>5,275</u>
Net Position			
Net Investment in Capital Assets	736,829	15,685,926	16,422,755
Restricted for:			
OPEB	5,134	-	5,134
Unrestricted	(2,868,172)	597,006	(2,271,166)
<i>Total Net Position</i>	<u>\$ (2,126,209)</u>	<u>\$ 16,282,932</u>	<u>\$ 14,156,723</u>

Lorain County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Enterprise Funds
For the Year Ended December 31, 2024

	Lorain County Transit	Lorain County Regional Airport	Totals
Operating Revenues			
Charges for Services	\$ 588,093	\$ 54,561	\$ 642,654
Other	1,200	234,524	235,724
<i>Total Operating Revenues</i>	<u>589,293</u>	<u>289,085</u>	<u>878,378</u>
Operating Expenses			
Contractual Services	2,583,006	570,179	3,153,185
Personal Services	111,564	-	111,564
Fringe Benefits	79,584	-	79,584
Depreciation	56,091	582,796	638,887
Materials and Supplies	344,876	40,278	385,154
Miscellaneous	21,983	6,856	28,839
<i>Total Operating Expenses</i>	<u>3,197,104</u>	<u>1,200,109</u>	<u>4,397,213</u>
<i>Operating Income (Loss)</i>	<u>(2,607,811)</u>	<u>(911,024)</u>	<u>(3,518,835)</u>
Non-Operating Revenues (Expenses)			
Operating Grants	381,022	-	381,022
Intergovernmental	1,152,361	3,698,638	4,850,999
Loss on Sale of Capital Assets	(817)	-	(817)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,532,566</u>	<u>3,698,638</u>	<u>5,231,204</u>
<i>Income (Loss) Before Transfers</i>	(1,075,245)	2,787,614	1,712,369
Transfers In	311,815	-	311,815
<i>Change in Net Position</i>	(763,430)	2,787,614	2,024,184
<i>Net Position Beginning of Year, as previously presented</i>	(1,362,779)	-	(1,362,779)
Change within financial reporting entity (major to nonmajor fund)	-	13,495,318	13,495,318
<i>Net Position Beginning of Year, as adjusted</i>	<u>(1,362,779)</u>	<u>13,495,318</u>	<u>12,132,539</u>
<i>Net Position End of Year</i>	<u>\$ (2,126,209)</u>	<u>\$ 16,282,932</u>	<u>\$ 14,156,723</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2024

	Lorain County Transit	Lorain County Regional Airport	Totals
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 553,394	\$ 54,442	\$ 607,836
Cash Received from Other Operating Receipts	1,200	232,349	233,549
Cash Payments to Suppliers for Goods and Services	(344,876)	(40,278)	(385,154)
Cash Payments to Employees for Services and Benefits	(201,210)	-	(201,210)
Cash Payments for Contractual Services	(1,332,118)	(518,749)	(1,850,867)
Other Cash Payments	(21,983)	(6,856)	(28,839)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(1,345,593)</u>	<u>(279,092)</u>	<u>(1,624,685)</u>
Cash Flows from Noncapital Financing Activities			
Contributions and Donations	1,539,865	3,634,255	5,174,120
Transfers In	311,815	-	311,815
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>1,851,680</u>	<u>3,634,255</u>	<u>5,485,935</u>
Cash Flows from Capital and Related Financing Activities			
Payment for Capital Acquisitions	(273,820)	(3,797,208)	(4,071,028)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(273,820)</u>	<u>(3,797,208)</u>	<u>(4,071,028)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	232,267	(442,045)	(209,778)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>169,450</u>	<u>1,738,619</u>	<u>1,908,069</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 401,717</u>	<u>\$ 1,296,574</u>	<u>\$ 1,698,291</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$ (2,607,811)	\$ (911,024)	\$ (3,518,835)
Adjustments:			
Depreciation and Amortization	56,091	582,796	638,887
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	(12,025)	(2,294)	(14,319)
Intergovernmental Receivable	-	(8,386)	(8,386)
Due from Other Funds	(22,674)	-	(22,674)
Net OPEB Asset	(5,134)	-	(5,134)
Deferred Outflows - Pension/OPEB	31,950	-	31,950
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	1,250,888	59,816	1,310,704
Accrued Wages	565	-	565
Intergovernmental Payable	(798)	-	(798)
Compensated Absences Payable	(11,695)	-	(11,695)
Deferred Inflows - Pension/OPEB	4,053	-	4,053
Net Pension Liability	(25,298)	-	(25,298)
Net OPEB Liability	(3,705)	-	(3,705)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ (1,345,593)</u>	<u>\$ (279,092)</u>	<u>\$ (1,624,685)</u>

Noncash Capital Financing Activities:

The County purchased \$52,018 and \$48,889 of capital assets on account for the airport fund in 2024 and 2023, respectively.

The County entered into a lease in the airport fund for \$37,738 in 2024.

Lorain County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2024

	Internal Service	Workers' Compensation Reserve	Totals
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 15,975,462	\$ 3,707,530	\$ 19,682,992
Accounts Receivable	793,801	-	793,801
Intergovernmental Receivable	-	9,143	9,143
<i>Total Current Assets</i>	<u>16,769,263</u>	<u>3,716,673</u>	<u>20,485,936</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	24,000	13,883	37,883
Accrued Wages	4,992	4,895	9,887
Intergovernmental Payable	1,105	30,987	32,092
Claims Payable	7,560,294	-	7,560,294
Due to Other Funds	29,000	12,000	41,000
<i>Total Current Liabilities</i>	<u>7,619,391</u>	<u>61,765</u>	<u>7,681,156</u>
Net Position			
Unrestricted	<u>9,149,872</u>	<u>3,654,908</u>	<u>12,804,780</u>
Total Net Position	<u>\$ 9,149,872</u>	<u>\$ 3,654,908</u>	<u>\$ 12,804,780</u>

Lorain County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	Internal Service	Workers' Compensation Reserve	Totals
Operating Revenues			
Charges for Services	\$ 42,750,455	\$ 623,448	\$ 43,373,903
Other	461	26,424	26,885
<i>Total Operating Revenues</i>	<u>42,750,916</u>	<u>649,872</u>	<u>43,400,788</u>
Operating Expenses			
Contractual Services	2,357,979	27,568	2,385,547
Personal Services	128,916	122,569	251,485
Fringe Benefits	39,219	45,330	84,549
Claims	48,286,332	416,364	48,702,696
Materials and Supplies	1,680	-	1,680
Other	1,044	-	1,044
<i>Total Operating Expenses</i>	<u>50,815,170</u>	<u>611,831</u>	<u>51,427,001</u>
<i>Operating Income (Loss)</i>	<u>(8,064,254)</u>	<u>38,041</u>	<u>(8,026,213)</u>
Non-Operating Revenues (Expenses)			
Intergovernmental	-	9,143	9,143
<i>Change in Net Position</i>	(8,064,254)	47,184	(8,017,070)
<i>Net Position Beginning of Year</i>	<u>17,214,126</u>	<u>3,607,724</u>	<u>20,821,850</u>
<i>Net Position End of Year</i>	<u>\$ 9,149,872</u>	<u>\$ 3,654,908</u>	<u>\$ 12,804,780</u>

Lorain County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	Internal Service	Workers' Compensation Reserve	Total
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 42,901,342	\$ 623,448	\$ 43,524,790
Cash Payments to Suppliers for Goods and Services	(1,680)	-	(1,680)
Cash Payments to Employees for Services and Benefits	(168,921)	(170,000)	(338,921)
Cash Payments for Contractual Services	(2,386,786)	(92,894)	(2,479,680)
Cash Payments for Claims	(45,253,240)	(385,377)	(45,638,617)
Cash Received from Other Operating Receipts	461	31,695	32,156
Other Cash Payments	(1,044)	-	(1,044)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(4,909,868)</u>	<u>6,872</u>	<u>(4,902,996)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,909,868)	6,872	(4,902,996)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>20,885,330</u>	<u>3,700,658</u>	<u>24,585,988</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$ 15,975,462</u></u>	<u><u>\$ 3,707,530</u></u>	<u><u>\$ 19,682,992</u></u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$ (8,064,254)	\$ 38,041	\$ (8,026,213)
Adjustments:			
(Increase) Decrease in Operating Assets:			
Accounts Receivable	150,887	5,271	156,158
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	22,934	(55,825)	(32,891)
Accrued Wages and Benefits	145	(32)	113
Intergovernmental Payable	(931)	28,918	27,987
Due to Other Funds	(51,741)	(9,501)	(61,242)
Claims Payable	3,033,092	-	3,033,092
Total Adjustments	<u>3,154,386</u>	<u>(31,169)</u>	<u>3,123,217</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ (4,909,868)</u></u>	<u><u>\$ 6,872</u></u>	<u><u>\$ (4,902,996)</u></u>

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Lorain County, Ohio Custodial Funds

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

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

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

Ohio Trust Fund - To account for recording fees collected and due to the State of Ohio. This fund does not operate under a trust agreement.

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

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

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

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

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

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

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

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

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

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

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

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

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

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium	HB 562
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 15,436,912	\$ 3,347,497	\$ 381,537	\$ 211,520	\$ 4,303
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Property and Other Local Taxes Receivable	586,800,321	-	-	-	-
Special Assessments Receivable	34,666,029	-	-	-	-
Intergovernmental Receivable	26,277,579	-	-	-	-
<i>Total Assets</i>	<u>\$ 663,180,841</u>	<u>\$ 3,347,497</u>	<u>\$ 381,537</u>	<u>\$ 211,520</u>	<u>\$ 4,303</u>
Liabilities					
Due to Other Governments	76,380,521	3,347,497	381,537	-	4,303
Due to External Parties	-	-	-	-	-
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>76,380,521</u>	<u>3,347,497</u>	<u>381,537</u>	<u>-</u>	<u>4,303</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	534,921,365	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>534,921,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	51,878,955	-	-	211,520	-
<i>Total Net Position</i>	<u>\$ 51,878,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,520</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Sex Offender Registration	Children and Family First Council	Community Based Correctional Facility	Board of Health	Soil and Water
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 225	\$ 1,622,561	\$ 925,811	\$ 9,195,482	\$ 324,595
Cash and Cash Equivalents in Segregated Accounts	-	-	1,108,427	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	395	-	-	-	-
<i>Total Assets</i>	<u>\$ 620</u>	<u>\$ 1,622,561</u>	<u>\$ 2,034,238</u>	<u>\$ 9,195,482</u>	<u>\$ 324,595</u>
Liabilities					
Due to Other Governments	-	-	-	-	-
Due to External Parties	620	105,000	-	-	-
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>620</u>	<u>105,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	-	1,517,561	2,034,238	9,195,482	324,595
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ 1,517,561</u>	<u>\$ 2,034,238</u>	<u>\$ 9,195,482</u>	<u>\$ 324,595</u>

(continued)

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Undivided Government	Courts	Sheriff	Alimony and Child Support	Sheriff's Inmate
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 33,410	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	7,963,434	288,241	6,235	102,123
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	12,622,121	-	-	-	-
<i>Total Assets</i>	<u>\$ 12,655,531</u>	<u>\$ 7,963,434</u>	<u>\$ 288,241</u>	<u>\$ 6,235</u>	<u>\$ 102,123</u>
Liabilities					
Due to Other Governments	12,655,531	7,963,434	288,241	6,235	-
Due to External Parties	-	-	-	-	-
Due to Others	-	-	-	-	102,123
<i>Total Liabilities</i>	<u>12,655,531</u>	<u>7,963,434</u>	<u>288,241</u>	<u>6,235</u>	<u>102,123</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	LCDD Group Home Residents	Total
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 31,483,853
Cash and Cash Equivalents in Segregated Accounts	20,832	9,489,292
Property and Other Local Taxes Receivable	-	586,800,321
Special Assessments Receivable	-	34,666,029
Intergovernmental Receivable	-	38,900,095
<i>Total Assets</i>	<u>\$ 20,832</u>	<u>\$ 701,339,590</u>
Liabilities		
Due to Other Governments	-	101,027,299
Due to External Parties	-	105,620
Due to Others	20,832	122,955
<i>Total Liabilities</i>	<u>20,832</u>	<u>101,255,874</u>
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	534,921,365
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>534,921,365</u>
Net Position		
Restricted Net Position for Individuals, Organizations & Other Governments	-	65,162,351
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ 65,162,351</u>

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Undivided Tax	Real Estate Escrow	Ohio Trust Fund	Solid Waste Consortium	HB 562
Additions					
Intergovernmental	\$ 2,841,212	\$ -	\$ 1,217,928	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	44,713	-
Fines & Forfeitures for Other Governments	-	-	-	-	810
Property Tax Collections for Other Governments	544,687,558	7,439,853	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Additions</i>	<u>547,528,770</u>	<u>7,439,853</u>	<u>1,217,928</u>	<u>44,713</u>	<u>810</u>
Deductions					
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	1,217,928	-	-
Distributions to the State of Ohio	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	49,504	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	810
Property Tax Distributions to Other Governments	539,711,491	7,439,853	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Other Distributions	-	-	-	-	-
Amounts Paid to Others	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>539,711,491</u>	<u>7,439,853</u>	<u>1,217,928</u>	<u>49,504</u>	<u>810</u>
<i>Change in Net Position</i>	<u>7,817,279</u>	<u>-</u>	<u>-</u>	<u>(4,791)</u>	<u>-</u>
<i>Net Position Beginning of Year</i>	<u>44,061,676</u>	<u>-</u>	<u>-</u>	<u>216,311</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 51,878,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,520</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Sex Offender Registration	Children and Family First Council	Community Based Correctional Facility	Board of Health	Soil and Water
Additions					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Amounts Received as Fiscal Agent	-	2,789,793	4,866,031	20,806,587	503,314
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	1,500	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	548,494	-	-
Miscellaneous	-	-	86,061	-	-
<i>Total Additions</i>	<u>1,500</u>	<u>2,789,793</u>	<u>5,500,586</u>	<u>20,806,587</u>	<u>503,314</u>
Deductions					
Distributions as Fiscal Agent	-	2,470,426	4,539,979	18,360,497	376,971
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	1,500	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	109,400	-	-
Other Distributions	-	-	34,353	-	-
Amounts Paid to Others	-	-	-	-	-
Miscellaneous	-	-	340,602	-	-
<i>Total Deductions</i>	<u>1,500</u>	<u>2,470,426</u>	<u>5,024,334</u>	<u>18,360,497</u>	<u>376,971</u>
<i>Change in Net Position</i>	-	319,367	476,252	2,446,090	126,343
<i>Net Position Beginning of Year</i>	-	1,198,194	1,557,986	6,749,392	198,252
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ 1,517,561</u>	<u>\$ 2,034,238</u>	<u>\$ 9,195,482</u>	<u>\$ 324,595</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Undivided Government	Courts	Sheriff	Alimony and Child Support	Sheriff's Inmate
Additions					
Intergovernmental	\$ 32,960,521	\$ -	\$ -	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	53,105,438	262,666	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	7,817,810	-	-
Contributions from Individuals	-	-	-	906,935	-
Amounts Received for Others	-	-	-	-	1,154,363
Miscellaneous	-	143,983	353	-	-
<i>Total Additions</i>	<u>32,960,521</u>	<u>53,249,421</u>	<u>8,080,829</u>	<u>906,935</u>	<u>1,154,363</u>
Deductions					
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	32,960,521	-	-	-	-
Distributions to the State of Ohio	-	34,097	-	906,935	-
Licenses, Permits & Fees Distributions to Other Governments	-	52,721,014	262,483	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	7,818,011	-	-
Distributions to Individuals	-	203,753	-	-	-
Other Distributions	-	-	335	-	-
Amounts Paid to Others	-	-	-	-	1,153,763
Miscellaneous	-	290,557	-	-	600
<i>Total Deductions</i>	<u>32,960,521</u>	<u>53,249,421</u>	<u>8,080,829</u>	<u>906,935</u>	<u>1,154,363</u>
<i>Change in Net Position</i>	-	-	-	-	-
<i>Net Position Beginning of Year</i>	-	-	-	-	-
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

Lorain County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	LCDD Group Home Residents	Total
Additions		
Intergovernmental	\$ -	\$ 37,019,661
Amounts Received as Fiscal Agent	-	28,965,725
Licenses, Permits & Fees for Other Governments	-	53,412,817
Fines & Forfeitures for Other Governments	-	2,310
Property Tax Collections for Other Governments	-	552,127,411
Sheriff Sale Collections for Other Governments	-	7,817,810
Contributions from Individuals	-	906,935
Amounts Received for Others	95,614	1,798,471
Miscellaneous	-	230,397
<i>Total Additions</i>	<u>95,614</u>	<u>682,281,537</u>
Deductions		
Distributions as Fiscal Agent	-	25,747,873
Distributions of State Funds to Other Governments	-	34,178,449
Distributions to the State of Ohio	-	941,032
Licenses, Permits & Fees Distributions to Other Governments	-	53,033,001
Fines & Forfeitures Distributions to Other Governments	-	2,310
Property Tax Distributions to Other Governments	-	547,151,344
Sheriff Sale Distributions to Other Governments	-	7,818,011
Distributions to Individuals	83,248	396,401
Other Distributions	-	34,688
Amounts Paid to Others	-	1,153,763
Miscellaneous	12,366	644,125
<i>Total Deductions</i>	<u>95,614</u>	<u>671,100,997</u>
<i>Change in Net Position</i>	-	11,180,540
<i>Net Position Beginning of Year</i>	-	53,981,811
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ 65,162,351</u>

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Lorain County, Ohio

Statistical Section

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

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

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities:										
Net Investment in Capital Assets	\$ 111,092,934	\$ 105,815,672	\$ 96,998,285	\$ 99,066,949	\$ 93,333,579	\$ 85,548,866	\$ 87,939,735	\$ 89,318,813	\$ 90,238,304	\$ 99,338,199
Restricted for:										
Judicial Programs and Services	2,800,526	4,687,305	5,146,929	5,366,494	5,470,914	5,174,570	5,306,524	5,962,957	6,226,594	5,918,875
Public Safety Programs and Services	12,756,289	12,513,611	13,805,602	12,230,447	15,739,040	18,053,347	16,160,610	11,291,629	12,473,937	10,168,130
Health Programs and Services	48,234,360	54,375,815	53,786,632	53,678,217	53,806,275	54,183,023	59,478,679	56,325,488	62,384,793	60,999,180
Human Service Programs and Services	38,560,908	43,647,623	43,728,244	34,431,246	32,093,456	33,943,807	36,208,948	32,411,210	28,148,129	25,181,350
Community and Economic Development and Assistance	3,089,684	2,618,259	1,126,731	1,315,181	958,194	1,143,398	973,771	994,552	599,646	1,301,922
Real Estate Assessment	5,414,561	5,833,500	5,734,172	6,785,323	7,713,613	8,535,781	8,921,886	9,438,780	9,595,321	10,171,466
Highways, Streets, Roads and Bridges	1,529,020	1,433,725	2,105,179	2,247,533	2,022,445	2,677,929	6,253,400	5,947,995	7,165,792	9,342,792
DRETAC	-	-	-	-	-	-	-	-	-	2,906,201
Hotel/Motel	-	-	-	-	-	-	-	-	-	2,562,294
Capital Projects	3,194,916	3,335,710	2,333,295	3,787,630	2,189,841	8,430,993	6,310,709	23,839,207	27,831,941	28,865,827
Debt Service	2,835,919	2,435,180	2,164,158	2,489,260	2,786,122	7,151,015	1,928,512	1,867,879	2,700,141	3,212,064
OPEB	-	-	-	-	-	-	-	-	-	5,308,553
Other Purposes	756,826	928,020	1,211,008	1,515,068	1,676,797	3,251,035	8,983,160	10,001,645	6,781,236	760,600
Unrestricted	(39,085,563)	(45,432,069)	(107,418,193)	(114,711,161)	(127,619,997)	(126,292,243)	(43,917,042)	(25,142,342)	(23,297,137)	(34,533,097)
Total Governmental Activities Net Position	\$ 191,180,380	\$ 192,192,351	\$ 120,722,042	\$ 108,202,187	\$ 90,170,279	\$ 101,801,521	\$ 194,548,892	\$ 222,257,813	\$ 230,848,697	\$ 231,504,356
Business-type Activities:										
Net Investment in Capital Assets	\$ 21,333,317	\$ 20,041,604	\$ 22,048,846	\$ 26,373,007	\$ 21,692,792	\$ 22,676,939	\$ 30,788,988	\$ 30,567,419	\$ 32,893,857	\$ 33,458,620
Restricted for OPEB	-	-	-	-	-	-	-	-	-	56,478
Unrestricted (Deficit)	5,267,618	5,507,709	3,386,841	2,128,263	10,153,347	9,864,570	5,562,291	10,649,973	9,681,162	13,724,235
Total Business-type Activities Net Position	\$ 26,600,935	\$ 25,549,313	\$ 25,435,687	\$ 28,501,270	\$ 31,846,139	\$ 32,541,509	\$ 36,351,279	\$ 41,217,392	\$ 42,575,019	\$ 47,239,333
Primary Government:										
Net Investment in Capital Assets	\$ 132,426,251	\$ 125,857,276	\$ 119,047,131	\$ 125,439,956	\$ 115,026,371	\$ 108,225,805	\$ 118,728,723	\$ 119,886,232	\$ 123,132,161	\$ 132,796,819
Restricted	119,173,009	131,808,748	131,141,950	123,846,399	124,456,697	142,544,898	150,526,199	158,081,342	163,907,530	166,755,732
Unrestricted	(33,817,945)	(39,924,360)	(104,031,352)	(112,582,898)	(117,466,650)	(116,427,673)	(38,354,751)	(14,492,369)	(13,615,975)	(20,808,862)
Total Primary Government Net Position	\$ 217,781,315	\$ 217,741,664	\$ 146,157,729	\$ 136,703,457	\$ 122,016,418	\$ 134,343,030	\$ 230,900,171	\$ 263,475,205	\$ 273,423,716	\$ 278,743,689

Source: Lorain County Financial Statements

Notes:

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 31,002,765	\$ 35,807,507	\$ 38,495,831	\$ 39,100,115	\$ 43,605,371	\$ 58,071,027	\$ 23,782,489	\$ 51,803,344	\$ 52,171,690	\$ 54,469,511
Judicial	20,410,622	22,525,868	21,741,133	24,501,578	27,664,870	27,517,795	13,128,763	16,674,879	29,667,626	30,927,842
Public Safety	26,955,407	31,666,302	30,297,926	34,465,200	40,245,243	29,266,237	25,012,072	29,774,320	42,863,520	49,163,319
Public Works	13,682,460	23,888,422	15,015,191	14,824,184	16,636,604	14,380,660	12,659,145	13,589,592	15,463,863	17,132,529
Health	25,028,420	21,959,238	22,247,885	20,233,785	25,939,439	23,825,198	23,661,117	24,139,936	24,730,911	23,035,656
Human Services	69,925,747	73,733,078	91,205,152	88,539,906	95,349,601	85,014,781	59,558,696	76,226,555	105,033,804	107,016,896
Economic Development & Assistance	1,311,000	2,105,865	2,211,969	1,600,468	1,858,937	809,287	1,265,279	682,987	1,530,501	2,010,566
Interest on Long-term Debt	921,083	923,014	861,307	1,403,770	1,228,242	530,210	1,874,586	1,795,871	1,881,632	2,028,864
Other	-	-	-	-	-	45,446	44,797	-	1,238	-
<i>Total Governmental Activities Expenses</i>	<u>189,237,504</u>	<u>212,609,294</u>	<u>222,076,394</u>	<u>224,669,006</u>	<u>252,528,307</u>	<u>239,460,641</u>	<u>160,986,944</u>	<u>214,687,484</u>	<u>273,344,785</u>	<u>285,785,183</u>
Business-type Activities:										
Sewer System	2,331,787	2,845,101	2,850,438	3,074,927	6,199,647	3,377,276	5,973,572	7,268,005	6,089,100	5,884,435
Lorain County Regional Airport	606,281	615,827	593,992	744,982	666,405	864,197	1,210,764	1,014,474	1,024,923	1,200,109
Lorain County Transit	1,274,368	1,749,916	1,977,269	2,467,568	2,884,237	2,879,889	1,956,363	2,051,926	3,529,200	3,197,921
<i>Total Business-type Activities Expenses</i>	<u>4,212,436</u>	<u>5,210,844</u>	<u>5,421,699</u>	<u>6,287,477</u>	<u>9,750,289</u>	<u>7,121,362</u>	<u>9,140,699</u>	<u>10,334,405</u>	<u>10,643,223</u>	<u>10,282,465</u>
<i>Total Primary Government Expenses</i>	<u>\$ 193,449,940</u>	<u>\$ 217,820,138</u>	<u>\$ 227,498,093</u>	<u>\$ 230,956,483</u>	<u>\$ 262,278,596</u>	<u>\$ 246,582,003</u>	<u>\$ 170,127,643</u>	<u>\$ 225,021,889</u>	<u>\$ 283,988,008</u>	<u>\$ 296,067,648</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	\$ 20,921,629	\$ 22,632,936	\$ 24,646,611	\$ 17,138,676	\$ 16,392,156	\$ 17,437,640	\$ 17,754,265	\$ 14,526,162	\$ 15,014,676	\$ 16,133,821
Judicial	2,748,544	3,132,450	2,781,060	5,684,219	6,087,930	6,336,809	5,835,775	6,591,242	6,382,948	6,341,009
Public Safety	1,983,553	2,403,714	2,178,271	3,404,402	4,802,829	2,882,881	4,504,807	2,928,624	3,392,227	4,095,336
Public works	379,158	799,025	539,614	1,147,565	1,417,009	1,264,406	1,341,955	1,571,516	931,021	1,111,332
Health	5,882,948	3,336,772	2,557,178	4,426,020	4,505,276	3,678,064	3,080,611	2,782,294	2,815,411	2,709,948
Human Services	2,924,711	2,571,809	2,359,246	4,382,114	3,378,216	2,335,100	2,663,344	3,249,218	876,199	1,420,309
Operating Grants and Contributions										
General Government:										
Legislative and Executive	1,225,813	59,760	1,288,255	1,085,390	1,515,212	18,691,363	14,314,707	2,657,526	107,541	-
Judicial	483,393	1,705,898	625,706	401,817	455,750	429,182	153,654	323,378	343,362	35,000
Public Safety	2,396,201	2,456,468	3,897,001	2,133,536	7,123,405	1,261,828	7,278,601	2,153,798	8,122,148	2,621,827
Public works	7,377,879	7,416,319	7,422,025	7,608,959	8,309,166	9,355,778	12,975,153	9,372,105	9,574,222	10,302,138
Health	8,053,581	9,065,978	6,657,513	8,610,292	9,441,053	8,831,173	10,449,068	10,457,538	11,140,291	19,870,393
Human Services	50,230,703	42,707,942	42,776,658	37,103,064	49,372,749	45,819,393	52,791,840	51,663,931	59,809,156	55,914,416
Economic Development & Assistance	2,635,372	1,569,543	-	1,306,699	1,348,943	988,981	974,584	626,255	1,247,864	1,926,539
Capital Grants and Contributions										
General Government:										
Legislative and Executive	4,891,159	9,284,181	2,367,785	4,689,269	3,481,377	5,805,638	3,320,667	-	-	-
Public Safety	449,500	-	-	533,453	-	-	-	-	-	-
Public Works	79,526	447,525	501,886	250,000	-	-	-	5,486,809	7,078,645	6,427,164
<i>Total Governmental Activities Program Revenues</i>	<u>112,663,670</u>	<u>109,590,320</u>	<u>100,598,809</u>	<u>99,905,475</u>	<u>117,631,071</u>	<u>125,118,236</u>	<u>137,439,031</u>	<u>114,390,396</u>	<u>126,835,711</u>	<u>128,909,232</u>

(continued)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business-type Activities:										
Charges for Services										
Sewer System	2,522,684	3,025,143	2,402,925	3,729,167	12,969,500	2,989,907	5,917,810	7,577,679	4,028,392	4,995,885
Lorain County Regional Airport	68,394	64,291	73,170	58,740	56,037	49,173	52,838	55,438	60,389	588,093
Lorain County Transit	135,695	250,754	527,714	576,265	983,590	646,332	544,977	505,194	512,004	54,561
Operating Grants and Contributions										
Sewer System	-	-	-	-	-	50,365	21,600	200,139	-	10,000
Lorain County Regional Airport	-	-	-	-	-	499,668	89,265	230,500	1,428,373	1,533,383
Lorain County Transit	-	-	1,010,600	719,162	-	2,991,634	1,075,824	1,081,269	2,561,096	3,698,638
Capital Grants and Contributions										
Sewer System	-	20,598	30,635	2,805,690	-	-	4,810,785	1,573,253	161,953	1,973,218
Lorain County Regional Airport	1,006,275	36,663	893,232	57,234	1,269,266	-	-	-	-	-
Lorain County Transit	-	-	-	1,262,227	84,009	-	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>3,733,048</u>	<u>3,397,449</u>	<u>4,938,276</u>	<u>9,208,485</u>	<u>15,362,402</u>	<u>7,227,079</u>	<u>12,513,099</u>	<u>11,223,472</u>	<u>8,752,207</u>	<u>12,853,778</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 116,396,718</u>	<u>\$ 112,987,769</u>	<u>\$ 105,537,085</u>	<u>\$ 109,113,960</u>	<u>\$ 132,993,473</u>	<u>\$ 132,345,315</u>	<u>\$ 149,952,130</u>	<u>\$ 125,613,868</u>	<u>\$ 135,587,918</u>	<u>\$ 141,763,010</u>
Net (Expense)/Revenue										
Governmental Activities	(76,573,834)	(103,018,974)	(121,477,585)	(124,763,531)	(134,897,236)	(114,342,405)	(23,547,913)	(100,297,088)	(146,509,074)	(156,875,951)
Business-type Activities	(479,388)	(1,813,395)	(483,423)	2,921,008	5,612,113	105,717	3,372,400	889,067	(1,891,016)	2,571,313
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (77,053,222)</u>	<u>\$ (104,832,369)</u>	<u>\$ (121,961,008)</u>	<u>\$ (121,842,523)</u>	<u>\$ (129,285,123)</u>	<u>\$ (114,236,688)</u>	<u>\$ (20,175,513)</u>	<u>\$ (99,408,021)</u>	<u>\$ (148,400,090)</u>	<u>\$ (154,304,638)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 56,210,949	\$ 55,216,705	\$ 58,652,647	\$ 58,783,024	\$ 59,024,514	\$ 61,354,904	\$ 67,924,984
Sales Tax	29,169,466	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191	42,011,227	43,499,410	41,334,012	41,203,546
Intergovernmental Revenue:										
Not Restricted to Specific Programs	14,386,996	14,689,085	13,889,467	8,091,615	8,629,516	8,025,146	13,293,678	10,643,300	11,294,575	15,914,958
Not Restricted to Specific Programs - ARPA	-	-	-	-	-	-	-	20,303,466	20,779,044	18,273,665
Investment Income	1,036,624	1,140,330	729,831	3,455,584	6,113,036	3,595,964	(1,405,688)	(8,422,411)	12,987,503	10,160,492
Other Income	4,012,395	7,094,102	11,900,317	4,627,916	5,882,912	8,492,291	3,726,581	5,394,932	9,409,533	5,401,881
Transfers	(250,000)	(195,600)	(198,800)	303,200	(257,392)	(251,093)	(113,538)	(2,437,202)	(2,059,613)	(1,347,916)
<i>Total Governmental Activities</i>	<u>96,619,107</u>	<u>104,030,945</u>	<u>114,745,601</u>	<u>112,243,676</u>	<u>116,695,459</u>	<u>122,713,146</u>	<u>116,295,284</u>	<u>128,006,009</u>	<u>155,099,958</u>	<u>157,531,610</u>
Business-type Activities:										
Intergovernmental Revenue										
not Restricted to Specific Programs	101,597	97,580	-	-	-	-	-	-	-	-
Other Income	670,362	468,593	459,094	447,775	279,685	338,563	323,832	1,539,844	1,189,030	1,183,390
Transfers/Capital Contribution	250,000	195,600	198,800	(303,200)	257,392	251,093	113,538	2,437,202	2,059,613	1,347,916
<i>Total Business-type Activities</i>	<u>1,021,959</u>	<u>761,773</u>	<u>657,894</u>	<u>144,575</u>	<u>537,077</u>	<u>589,656</u>	<u>437,370</u>	<u>3,977,046</u>	<u>3,248,643</u>	<u>2,531,306</u>
<i>Total Primary Government</i>	<u>97,641,066</u>	<u>104,792,718</u>	<u>115,403,495</u>	<u>112,388,251</u>	<u>117,232,536</u>	<u>123,302,802</u>	<u>116,732,654</u>	<u>131,983,055</u>	<u>158,348,601</u>	<u>160,062,916</u>
Change in Net Position										
Governmental Activities	20,045,273	1,011,971	(6,731,984)	(12,519,855)	(18,201,777)	8,370,741	92,747,371	27,708,921	8,590,884	655,659
Business-type Activities	542,571	(1,051,622)	174,471	3,065,583	6,149,190	695,373	3,809,770	4,866,113	1,357,627	5,102,619
<i>Total Primary Government Change in Net Position</i>	<u>\$ 20,587,844</u>	<u>\$ (39,651)</u>	<u>\$ (6,557,513)</u>	<u>\$ (9,454,272)</u>	<u>\$ (12,052,587)</u>	<u>\$ 9,066,114</u>	<u>\$ 96,557,141</u>	<u>\$ 32,575,034</u>	<u>\$ 9,948,511</u>	<u>\$ 5,758,278</u>

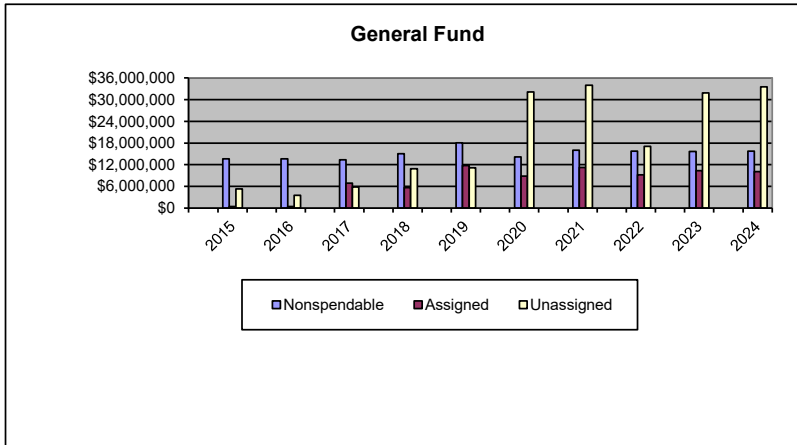
Source: Lorain County Financial Statement

Notes:

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 13,681,710	\$ 13,596,132	\$ 13,375,541	\$ 15,024,029	\$ 18,075,500	\$ 14,182,531	\$ 16,068,779	\$ 15,731,203	\$ 15,635,355	\$ 15,726,643
Assigned	414,491	455,987	6,905,088	5,696,540	11,762,318	8,835,030	11,289,277	9,191,510	10,354,170	10,072,167
Unassigned	5,290,935	3,560,709	5,852,057	10,867,651	11,155,068	32,158,987	33,982,462	17,098,836	31,864,012	33,586,016
Total General Fund	19,387,136	17,612,828	26,132,686	31,588,220	40,992,886	55,176,548	61,340,518	42,021,549	57,853,537	59,384,826
All Other Governmental Funds										
Nonspendable	1,332,658	949,212	1,224,482	1,300,288	1,615,361	1,781,748	1,314,149	1,247,158	1,612,463	1,415,797
Restricted	99,983,819	110,813,952	118,692,988	116,642,859	119,196,134	137,250,285	138,601,284	148,835,650	145,760,944	144,463,319
Committed	314,341	239,927	243,326	319,819	640,595	299,965	41,947	25,216	25,167	25,167
Assigned	41,583	-	-	-	-	-	-	-	-	-
Unassigned (Deficit)	(15,546,884)	(17,257,458)	(18,183,944)	(7,141,418)	(3,173,356)	(403,894)	(559,508)	(599,863)	(727,642)	(892,618)
Total All Other Governmental Funds	86,125,517	94,745,633	101,976,852	111,121,548	118,278,734	138,928,104	139,397,872	149,508,161	146,670,932	145,011,665
Total Governmental Funds	\$ 105,512,653	\$ 112,358,461	\$ 128,109,538	\$ 142,709,768	\$ 159,271,620	\$ 194,104,652	\$ 200,738,390	\$ 191,529,710	\$ 204,524,469	\$ 204,396,491



Source: Lorain County Financial Statements

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Property and Other Taxes	\$ 48,263,626	\$ 51,653,936	\$ 52,476,224	\$ 53,721,476	\$ 55,135,000	\$ 58,594,295	\$ 58,766,504	\$ 58,950,776	\$ 61,086,433	\$ 67,744,082
Sales Tax	29,169,467	29,649,092	35,948,562	39,554,412	41,110,682	44,198,191	42,011,227	39,712,919	41,251,632	40,961,157
Charges for Services	16,933,115	15,469,143	14,586,444	16,849,935	16,036,305	14,349,937	13,926,585	17,262,724	14,894,605	14,825,027
Licenses, Permits and Fees	14,164,096	15,368,782	15,799,242	16,124,348	17,298,046	17,331,819	19,219,048	18,507,029	17,626,473	19,086,730
Fines and Forfeitures	1,703,590	2,417,620	1,970,059	2,078,292	3,207,876	2,204,334	1,933,200	1,226,378	1,639,460	1,769,654
Special Assessments	567,897	421,715	251,775	253,913	253,527	248,069	151,357	30,947	18,626	35,362
Intergovernmental Revenue	84,511,344	86,687,910	85,744,693	81,795,549	89,853,484	100,058,355	104,638,889	118,854,002	122,627,772	132,105,882
Interest Income	1,290,551	1,380,129	1,834,831	3,505,678	6,166,810	3,616,587	(1,398,939)	(8,339,531)	13,145,574	10,334,074
Miscellaneous Revenue	5,299,537	7,442,330	5,667,749	3,422,477	5,882,912	8,492,291	4,601,581	7,085,504	10,901,514	6,307,334
Total Revenues	201,903,223	210,490,657	214,279,579	217,306,080	234,944,642	249,093,878	243,849,452	253,290,748	283,192,089	293,169,302
Expenditures										
Current:										
General Government:										
Legislative and Executive	31,010,051	32,250,342	31,362,457	33,507,655	34,973,616	54,207,122	41,366,882	58,158,038	58,466,565	64,766,006
Judicial	17,066,457	17,188,329	17,479,665	18,190,672	18,769,650	20,284,547	18,762,759	20,226,900	21,870,630	23,583,566
Public Safety	26,787,074	27,888,739	28,837,541	30,409,412	32,886,195	24,829,337	36,276,160	33,886,649	35,858,608	44,342,669
Public Works	8,915,585	11,283,584	9,200,458	9,559,053	12,303,079	10,656,000	10,272,308	11,574,891	11,071,479	11,545,577
Health	25,393,800	22,183,294	22,453,416	25,208,663	25,846,477	23,652,188	25,113,855	24,819,188	25,926,396	29,387,997
Human Services	77,213,537	75,888,660	76,910,740	84,970,573	88,284,690	83,305,073	89,479,600	99,294,490	104,984,066	106,677,740
Economic Development & Assistance	1,397,157	2,219,531	2,179,076	1,628,217	1,966,571	860,540	1,301,991	653,909	1,513,968	1,994,493
Intergovernmental	804	-	-	-	-	-	-	-	1,238	-
Other	-	-	-	-	-	45,446	44,797	43,672	-	-
Capital Outlay	7,284,730	11,152,664	13,453,159	11,599,627	16,030,318	8,894,111	8,901,379	8,433,042	14,352,256	13,257,586
Debt Service:										
Principal	1,827,566	1,911,071	1,352,368	1,917,002	13,717,815	39,237,494	6,866,916	6,773,359	7,493,954	14,741,764
Interest	1,155,653	1,164,692	1,075,115	1,749,645	1,831,664	3,668,370	1,999,861	1,900,892	1,962,680	2,575,236
Total Expenditures	198,052,414	203,130,906	204,303,995	218,740,519	246,610,075	269,640,228	240,386,508	265,765,030	283,501,840	312,872,634
<i>Excess of Revenues Over (Under) Expenditures</i>	3,850,809	7,359,751	9,975,584	(1,434,439)	(11,665,433)	(20,546,350)	3,462,944	(12,474,282)	(309,751)	(19,703,332)
Other Financing Sources (Uses)										
Payment to Refunded Bonds Escrow Agent	(2,111,463)	-	-	(12,413,339)	-	-	-	-	-	-
Issuance of Debt	2,273,166	6,060	5,465,000	27,037,823	27,550,000	49,600,000	3,405,000	4,035,000	10,955,000	18,250,000
Inception of Lease	-	-	-	-	-	-	-	-	680,205	1,424,046
Premium (Discount) on Debt Issuance	85,901	53,621	238,113	1,037,773	390,964	2,644,070	77,393	18,738	-	464,889
Transfers In	5,297,309	6,020,308	5,577,289	8,443,586	8,267,662	18,169,939	9,081,417	27,320,033	8,130,722	9,622,962
Transfers Out	(5,547,309)	(6,215,908)	(5,776,089)	(8,140,386)	(8,525,054)	(18,429,163)	(9,036,541)	(27,718,433)	(6,826,722)	(9,989,877)
Total Other Financing Sources (Uses)	(2,396)	(135,919)	5,504,313	15,965,457	27,683,572	51,984,846	3,527,269	3,655,338	12,939,205	19,772,020
Net Change in Fund Balances	\$ 3,848,413	\$ 7,223,832	\$ 15,479,897	\$ 14,531,018	\$ 16,018,139	\$ 31,438,496	\$ 6,990,213	\$ (8,818,944)	\$ 12,629,454	\$ 68,688
Debt Service as a Percentage of Noncapital Expenditures	1.5%	1.5%	1.3%	1.8%	6.6%	16.7%	3.8%	3.3%	3.5%	6.0%

Source: Lorain County Financial Statements

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

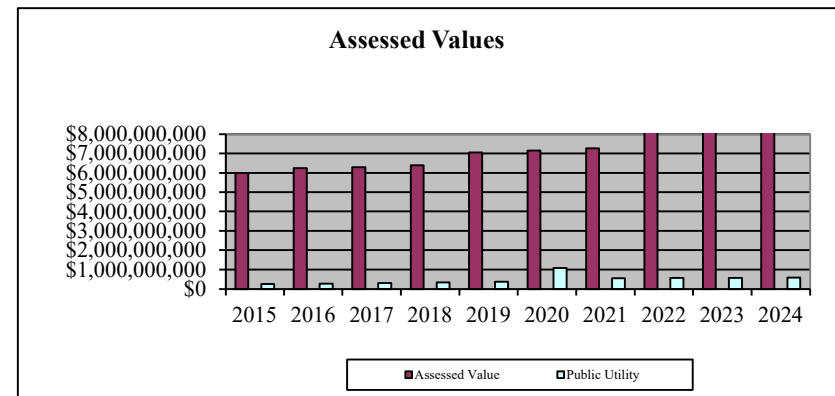
Collection Year	Real Property			Public Utility Personal Property		Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU							
2015	\$ 4,884,546,600	\$ 1,112,528,710	\$ 17,134,500,886	\$ 249,075,480	\$ 283,040,318	\$ 6,246,150,790	\$ 17,417,541,204	35.86%	9.282
2016	5,122,626,540	1,121,332,690	17,839,883,514	267,129,110	303,555,807	6,511,088,340	18,143,439,321	35.89%	9.582
2017	5,172,881,880	1,123,530,520	17,989,749,714	304,987,390	346,576,580	6,601,399,790	18,336,326,294	36.00%	9.582
2018	5,244,982,210	1,143,409,170	18,252,546,800	336,334,960	382,198,818	6,724,726,340	18,634,745,618	36.09%	9.582
2019	5,765,603,680	1,297,927,760	20,181,518,400	362,594,360	412,039,045	7,426,125,800	20,593,557,445	36.06%	9.582
2020	5,849,902,750	1,293,943,270	20,410,988,629	500,937,920	569,247,636	7,644,783,940	20,980,236,265	36.44%	9.582
2021	5,965,250,090	1,304,601,970	20,771,005,886	551,648,650	626,873,466	7,821,500,710	21,397,879,352	36.55%	9.582
2022	6,968,108,560	1,337,738,650	23,730,992,029	569,433,920	647,084,000	8,875,281,130	24,378,076,029	36.41%	9.302
2023	7,107,265,660	1,346,369,780	24,153,244,114	572,004,730	650,005,375	9,025,640,170	24,803,249,489	36.39%	9.427
2024	7,258,794,120	1,340,303,570	24,568,850,543	582,027,640	661,395,045	9,181,125,330	25,230,245,588	36.39%	10.077

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

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

Source: Office of the Auditor, Lorain County, Ohio

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



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

	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
<u>COUNTY UNITS</u>										
GENERAL FUND	1.40	1.40	1.40	1.30	1.30	1.30	1.30	1.30	1.20	1.20
SPECIAL REVENUE										
Children Services	1.50	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.65	1.80
Developmental Disabilities	3.487	3.487	3.487	3.487	3.487	3.487	3.487	3.207	3.487	3.487
TB Clinic	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.060	0.060
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00
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	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
DEBT SERVICE FUND	0.20	0.20	0.20	0.30	0.30	0.30	0.30	0.30	0.40	0.40
CUSTODIAL FUNDS										
Metropolitan Park	1.30	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Lorain Community College	3.90	3.90	3.90	3.90	3.90	3.90	4.40	4.40	4.40	4.40
Total County Rate	14.482	15.082	15.082	15.082	15.082	15.082	15.582	15.302	15.427	16.077
<u>OVERLAPPING RATES BY TAXING DISTRICT</u>										
TOWNSHIPS										
Amherst	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Brighton	11.97	12.22	12.47	12.95	12.95	12.95	12.95	12.95	12.95	12.95
Brownhelm	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
Camden	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73	8.73	9.64
Carlisle	6.25	6.25	6.75	6.75	6.75	6.75	7.50	7.50	7.50	7.50
Columbia	8.04	9.04	9.04	9.04	9.04	9.10	9.10	9.10	9.10	10.10
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	7.78	7.78	7.78	9.78	9.78	9.78	9.78	9.78	9.78	12.28
Grafton	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76	7.76
Henrietta	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	8.51
Huntington	11.07	11.32	11.57	12.05	12.05	12.05	12.05	12.05	12.05	9.65
Lagrange	6.21	6.21	6.21	6.21	6.21	7.21	7.21	7.21	7.21	7.21
Penfield	9.28	9.53	9.78	9.78	9.78	9.78	9.78	9.78	9.78	9.78
Pittsfield	8.65	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	9.81
Rochester	8.18	8.18	8.43	8.43	8.43	8.43	8.43	8.43	8.43	8.43
New Russia	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	4.46
Sheffield	12.13	12.13	12.13	12.13	12.13	12.13	15.13	12.13	12.13	15.13
Wellington	9.65	9.90	10.15	10.63	10.63	10.63	10.63	10.63	10.63	10.63
SCHOOL DISTRICTS										
Amherst EVSD	74.41	74.30	74.21	74.13	73.31	73.75	72.36	72.36	72.36	72.55
Avon LSD	56.83	58.53	57.93	57.45	55.35	59.467	57.286	57.286	57.286	57.098
Avon Lake CSD	77.37	75.49	75.21	75.08	72.21	71.871	69.785	69.785	69.785	69.894
Columbia LSD	60.13	59.53	59.44	59.37	57.99	57.435	56.299	56.299	56.299	55.746
Elyria CSD	71.81	72.28	76.27	75.64	74.89	74.89	72.44	72.44	72.44	71.83
Firelands LSD	52.33	51.91	51.83	51.67	55.40	54.01	53.78	53.78	53.78	53.94
Keystone LSD	50.24	58.27	58.39	58.20	57.85	57.45	56.97	56.97	56.97	56.66
Lorain CSD	71.90	71.78	73.57	73.59	72.71	72.65	71.27	71.27	71.27	71.07

(continued)

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

	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
Midview LSD	58.71	58.18	57.85	57.38	55.93	55.13	53.81	53.81	53.81	53.11
North Ridgeville CSD	55.70	54.24	53.56	53.02	51.32	50.51	48.41	48.41	48.41	53.70
Oberlin CSD	61.65	61.55	61.46	61.27	64.56	64.06	63.75	63.75	63.75	63.73
Sheffield-Clearview LSD	59.97	60.91	60.73	60.28	57.97	57.32	55.63	55.63	55.63	50.44
Sheffield Lake CSD	64.22	70.66	70.84	70.48	67.32	66.972	65.030	65.030	65.030	64.596
Wellington EVSD	37.02	36.69	36.56	36.41	35.56	35.32	34.35	34.35	34.35	34.23
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	53.60	53.60	53.60	52.90	52.90	52.00	51.30	51.30	51.30	50.00
Mapleton LSD	48.40	48.35	48.30	47.95	47.50	45.10	45.10	45.10	45.10	45.10
New London LSD	34.25	33.85	33.80	33.55	34.55	34.55	31.95	31.95	31.95	31.90
Olmsted Falls CSD	102.20	102.20	100.40	100.00	100.00	106.90	106.90	106.90	106.90	106.90
Strongsville CSD	81.78	81.78	81.78	81.78	81.78	87.48	86.98	86.98	86.98	86.68
Vermilion LSD	70.275	70.085	69.955	69.775	69.755	69.505	68.675	68.675	68.675	68.425
JOINT VOCATIONAL SCHOOLS										
Ashland County-West Holmes JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	5.20	5.20	5.20
E.H.O.V.E. Career Center	3.95	3.95	3.95	3.95/4.45	4.45	4.45	4.45	4.45	4.45	4.45
Lorain County JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVSD	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris Career Center	2.40	2.40	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09
CITIES										
Amherst	4.67	4.60	4.78	4.77	4.20	4.20	4.20	4.20	4.20	4.20
Avon	9.15	9.15	9.15	9.15	9.15	9.95	9.95	9.95	9.95	9.95
Avon Lake	8.12	8.10	8.08	8.08	8.04	8.02	7.98	7.98	7.98	7.98
Elyria	6.10	6.10	6.10	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Lorain	5.96	5.96	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
North Ridgeville	11.71	12.55	12.35	12.31	12.28	12.78	13.50	13.50	13.50	13.34
Oberlin	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49	14.49
Sheffield Lake	18.61	18.61	19.36	19.36	19.36	19.36	19.36	19.36	19.36	19.36
VILLAGES										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Lagrange	7.20	7.20	7.20	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Rochester	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Sheffield	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
South Amherst	3.14	3.14	3.70	3.70	3.70	5.20	5.20	5.20	5.20	5.20
Wellington	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50

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

Source: Office of the Auditor, Lorain County, Ohio

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

Name of Taxpayer	December 31, 2024	
	Assessed Value	Percent of Real Property Assessed Value
First Interstate Avon LTD	\$ 22,438,270	0.26%
WalMart Real Estate	18,794,380	0.22%
Avon Senior Living LLC	15,361,020	0.18%
Meijer Stores LP	13,545,100	0.16%
Carvana LLC	12,619,330	0.15%
Oberlin College	10,767,300	0.13%
Ford Motor Company	9,800,000	0.11%
French Creek Holdings LLC	9,643,440	0.11%
Comprehensive Health Care of Ohio Inc	8,110,710	0.09%
Avon Owner 1 LLC	7,943,230	0.09%
Totals	<u>\$ 129,022,780</u>	<u>1.50%</u>
Total Assessed Valuation	<u>\$ 8,599,097,690</u>	

Name of Taxpayer	December 31, 2015	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 19,034,690	0.32%
WalMart Real Estate	18,831,230	0.31%
First Interstate Avon LTD	18,383,630	0.31%
Centro Midway LLC	9,336,350	0.16%
Ford Motor Company	8,389,100	0.14%
SIR Properties Trust	7,671,700	0.13%
Green Circle Growers Inc	7,664,250	0.13%
Rowland Billy	7,505,310	0.13%
CHP Chestnut Coomons Oh MOB LLC	7,071,680	0.12%
AERC Avon LLC	6,822,430	0.11%
Totals	<u>\$ 110,710,370</u>	<u>1.86%</u>
Total Assessed Valuation	<u>\$ 5,997,075,310</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, 2024	
	Assessed Value	Percent of Public Utility Assessed Value
American Transmission	\$ 163,379,570	28.07%
Nexus Gas Transmission LLC	103,980,790	17.87%
Ohio Edison Co.	103,787,720	17.83%
Columbia Gas of Ohio Inc	67,713,490	11.63%
Columbia Gas Transmission LLC	64,253,650	11.04%
Vermilion Power LLC	34,261,830	5.89%
Cleveland Electric	33,152,410	5.70%
Total	<u>\$ 570,529,460</u>	<u>98.03%</u>
Total Assessed Valuation	<u>\$ 582,027,640</u>	

Name of Taxpayer	December 31, 2015	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 84,891,640	34.08%
American Transmission	38,405,610	15.42%
Cleveland Electric	26,859,730	10.78%
Columbia Gas of Ohio Inc	25,746,990	10.34%
Firstenergy Generation	24,461,450	9.82%
Columbia Gas Transmission LLC	15,958,310	6.41%
Genon Power Midwest LP	14,918,120	5.99%
Total	<u>\$ 231,241,850</u>	<u>92.84%</u>
Total Assessed Valuation	<u>\$ 249,075,480</u>	

Source: Office of the Auditor, Lorain County, Ohio

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2015	\$ 55,502,399	\$ 53,480,825	96.36%	\$ 1,766,175	\$ 55,247,000	99.54%
2016	58,400,475	56,415,918	96.60%	1,517,738	57,933,656	99.20%
2017	59,232,490	57,139,923	96.47%	1,754,360	58,894,283	99.43%
2018	60,344,449	58,212,845	96.47%	1,039,104	58,212,845	96.47%
2019	62,236,849	60,310,606	96.90%	998,027	60,310,606	96.90%
2020	65,738,253	62,116,967	94.49%	1,599,054	63,836,890	97.11%
2021	66,151,234	64,414,968	97.38%	-	64,414,968	97.38%
2022	67,994,670	65,274,882	96.00%	-	65,274,882	96.00%
2023	74,706,531	71,718,270	96.00%	-	71,718,270	96.00%
2024	79,229,013	76,059,852	96.00%	-	76,059,852	96.00%

Source: Office of the Auditor, Lorain County, Ohio

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

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

Year	Governmental Activities								Business-type Activities					Total Primary Government	Percentage of Personal Income (a)	Debt Per Capita (a)
	General Obligation Bonds	Sales Tax Bonds	Special Assessment Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	SIB Loans Payable	Lease Payable	General Obligations Bonds	Bond Anticipation Notes	OWDA Loans Payable	OPWC Loans Payable	Lease Payable			
2015	\$16,205,000	\$ -	\$2,035,000	\$ -	\$ 180,193	\$ 544,621	\$ 202,000	\$ -	\$7,255,000	\$ -	\$ 748,266	\$ 97,295	\$ -	\$27,267,375	0.21%	89.32
2016	14,770,000	-	1,710,000	-	113,132	483,990	184,681	-	7,010,000	-	708,843	88,072	-	25,068,718	0.19%	81.77
2017	16,785,000	2,565,000	1,375,000	-	65,480	539,067	160,595	-	6,760,000	-	668,128	78,849	-	28,997,119	0.21%	94.17
2018	16,025,226 (b)	5,735,000	1,040,000	11,730,000	53,565	521,618	135,781	-	6,495,000	2,710,000	3,603,156	69,626	-	48,118,972	0.35%	156.43
2019	22,366,747 (b)	5,365,000	685,000	19,985,000	41,086	456,846	110,217	-	8,845,000	4,180,000	4,361,357	60,403	-	66,456,656	0.46%	214.49
2020	49,108,268 (b)	4,990,000	320,000	3,350,000	28,018	428,756	83,881	-	9,540,954 (b)	4,430,000	4,206,237	51,180	-	76,537,294	0.52%	246.22
2021	46,324,790 (b)	4,605,000	-	5,600,000	14,332	376,867	57,539	-	9,068,406 (b)	4,495,000	4,047,973	37,346	-	74,627,253	0.46%	236.47
2022	43,386,311 (b)	4,205,000	-	6,030,000	-	324,978	30,401	-	8,600,858 (b)	4,520,000	3,886,491	28,124	-	71,012,163	0.41%	224.53
2023	40,352,832 (b)	3,800,000	-	10,955,000	-	273,090	-	678,540	8,113,310 (b)	6,820,000	3,751,866	23,797	-	74,768,435	0.42%	235.19
2024	41,969,353 (b)	3,385,000	-	13,375,000	-	230,366	-	1,968,546	8,548,310 (b)	14,255,000	3,635,441	19,469	29,352	87,415,837	0.46%	271.36

Source: Office of the Auditor, Lorain County, Ohio

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

(b) Includes Premium on General Obligation Bonds

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

Year	General Bonded Debt			Debt Service Monies Available	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population (1)	Estimated Actual Value (a)	General Obligation Bonds				
2015	305,291	\$ 17,417,541,204	\$ 23,460,000	\$ 1,000,857	\$ 22,459,143	0.13%	73.57
2016	306,590	18,143,439,321	21,780,000	955,032	20,824,968	0.11%	67.92
2017	307,924	18,336,326,294	23,545,000	1,087,143	22,457,857	0.12%	72.93
2018	307,600	18,634,745,618	22,520,226 (b)	1,483,326	21,036,900	0.11%	68.39
2019	309,833 (2)	20,593,557,445	31,211,747 (b)	2,786,122	28,425,625	0.14%	91.74
2020	310,850 (2)	20,980,236,265	58,649,222 (b)	7,151,015	51,498,207	0.25%	165.67
2021	315,595 (2)	21,397,879,352	55,393,196 (b)	1,928,512	53,464,684	0.25%	169.41
2022	316,268 (2)	24,378,076,029	51,987,169 (b)	1,867,879	50,119,290	0.21%	158.47
2023	317,910 (2)	24,803,249,489	48,466,142 (b)	2,700,141	45,766,001	0.18%	143.96
2024	322,030 (2)	25,230,245,588	50,517,663 (b)	3,212,064	47,305,599	0.19%	146.90

Source: Office of the Auditor, Lorain County, Ohio

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

(2) Generated estimate based on prior trends

(a) Refer to S6 for Property Value Data.

(b) Includes Premium on General Obligation Bonds

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

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessed Valuation (a)	<u>\$ 6,246,150,790</u>	<u>\$ 6,511,088,340</u>	<u>\$ 6,601,399,790</u>	<u>\$ 6,724,726,340</u>	<u>\$ 7,426,125,800</u>	<u>\$ 7,644,783,940</u>	<u>\$ 7,821,500,710</u>	<u>\$ 8,875,281,130</u>	<u>\$ 9,025,640,170</u>	<u>\$ 9,181,125,330</u>
Debt Limit - Assessed Value (1)	<u>\$ 154,653,770</u>	<u>\$ 161,277,209</u>	<u>\$ 163,534,995</u>	<u>\$ 166,618,159</u>	<u>\$ 184,153,145</u>	<u>\$ 189,619,599</u>	<u>\$ 194,037,518</u>	<u>\$ 220,382,028</u>	<u>\$ 224,141,004</u>	<u>\$ 228,028,133</u>
Amount of Debt Applicable to Debt Limit (b)										
General Obligation Bonds	23,460,000	55,393,196	23,545,000	22,520,226	31,211,747	58,649,222	55,393,196	51,987,169	47,915,000	49,960,000
Less Debt Service Monies Available	<u>(1,000,857)</u>	<u>(955,032)</u>	<u>(1,087,143)</u>	<u>(1,483,326)</u>	<u>(2,786,122)</u>	<u>(7,151,015)</u>	<u>(1,928,512)</u>	<u>(1,867,879)</u>	<u>(2,700,141)</u>	<u>(3,212,064)</u>
Amount of Debt Subject to Limit	<u>22,459,143</u>	<u>54,438,164</u>	<u>22,457,857</u>	<u>21,036,900</u>	<u>28,425,625</u>	<u>51,498,207</u>	<u>53,464,684</u>	<u>50,119,290</u>	<u>45,214,859</u>	<u>46,747,936</u>
Legal Debt Margin	<u>\$ 132,194,627</u>	<u>\$ 106,839,045</u>	<u>\$ 141,077,138</u>	<u>\$ 145,581,259</u>	<u>\$ 155,727,520</u>	<u>\$ 138,121,392</u>	<u>\$ 140,572,834</u>	<u>\$ 170,262,738</u>	<u>\$ 178,926,145</u>	<u>\$ 181,280,197</u>
Legal Debt Margin as a Percentage of the Debt Limit	85.48%	66.25%	86.27%	87.37%	84.56%	72.84%	72.45%	77.26%	79.83%	79.50%
Unvoted Debt Limit - 1.0% of Assessed Value	<u>\$ 62,461,508</u>	<u>\$ 65,110,883</u>	<u>\$ 66,013,998</u>	<u>\$ 67,247,263</u>	<u>\$ 74,261,258</u>	<u>\$ 76,447,839</u>	<u>\$ 78,215,007</u>	<u>\$ 88,752,811</u>	<u>\$ 90,256,402</u>	<u>\$ 91,811,253</u>
Amount of Debt Subject to Limit	<u>22,459,143</u>	<u>54,438,164</u>	<u>22,457,857</u>	<u>21,036,900</u>	<u>28,425,625</u>	<u>51,498,207</u>	<u>53,464,684</u>	<u>50,119,290</u>	<u>45,214,859</u>	<u>46,747,936</u>
Unvoted Legal Debt Margin	<u>\$ 40,002,365</u>	<u>\$ 10,672,719</u>	<u>\$ 43,556,141</u>	<u>\$ 46,210,363</u>	<u>\$ 45,835,633</u>	<u>\$ 24,949,632</u>	<u>\$ 24,750,323</u>	<u>\$ 38,633,521</u>	<u>\$ 45,041,543</u>	<u>\$ 45,063,317</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	64.04%	16.39%	65.98%	68.72%	61.72%	32.64%	31.64%	43.53%	49.90%	49.08%

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
2015	305,291	\$ 41,812	\$ 12,764,827,292	150,500	8,400	5.6%
2016	306,590	42,949	13,167,733,910	152,700	9,200	6.0%
2017	307,924	44,433	13,681,987,092	153,200	9,400	6.1%
2018	307,600	44,125	13,572,850,000	152,400	8,200	5.4%
2019	309,833 (4)	46,147 (4)	14,297,863,451	154,200	6,600	4.3%
2020	310,850 (4)	47,666 (4)	14,816,976,100	149,100	14,700	9.9%
2021	315,595 (4)	51,157 (4)	16,144,893,415	151,700	10,600	7.0%
2022	316,268 (4)	54,452 (4)	17,221,425,136	153,900	7,800	5.1%
2023	317,910 (4)	55,441 (4)	17,625,248,310	155,100	5,900	3.8%
2024	322,030 (4)	59,141 (4)	19,045,176,230	155,900	6,200	4.0%

- Sources:** (1) U.S. Census Bureau midyear population estimates
(2) U.S. Bureau of Economic Analysis
(3) Ohio Department of Job & Family Services - Ohio Labor Market Information
(4) Generated estimate based on prior trends

Note: Civilian Labor Force is the sum of employment and unemployment, comprising civilians 16 years of age and over who are working or seeking work. It excludes military personnel, persons in institutions, those studying or keeping house full-time, persons who are retired or unable to work, and volunteer workers.

Lorain County, Ohio
Principal Employers
Current Fiscal Period and Fiscal Period Ended Nine Years Prior

Employer	Nature of Business	2024		Percentage of Total Employment	2015	
		Number of Employees (1)	Rank		Number of Employees	Rank
The Cleveland Clinic Foundation	Health Care	2,875	1	1.85%	860	5
Lorain County	Government	1,904	2	1.23%	1,733	4
University Hospitals	Health Care	1,850	3	1.19%	2,056	1
Mercy Health Lorain	Health Care	1,751	4	1.13%		
Ford Motor Company - Avon Lake	Truck & Van Manufacturing	1,773	5	1.14%	1,844	3
Wal-Mart Stores Inc.	Retail	1,300	6	0.84%		
Lorain County Community College	Education	1,267	7	0.82%	2,053	2
Oberlin College	Education	1,068	8	0.69%		
Lorain City School District	Education	1,022	9	0.66%		
Elyria City School District	Education	832	10	0.54%	809	6
Invacare Corporation	Surgical Supplies				746	8
Avon Local School District	Education				729	10
North Ridgeville City School District	Education				782	7
Our Lady of the Wayside, Inc.	Human Services Support				706	10
Total		<u>15,642</u>		<u>10.09%</u>	<u>12,318</u>	
Total Employment within the County		<u>155,100</u>	(2)			

Source: Number of employees obtained from the W2's
from our Tax Department

Sources: (1) Various Human Resource departments and internet informational sources-AOS Audit reports,etc.

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Legislative and Executive										
Commissioners	42	43	44	32	49	48	45	59	56	54
Records Center	3	4	3	4	5	4	4	8	6	8
Community Development	21	16	13	13	14	14	13	12	12	9
Auditor	28	20	21	22	21	14	22	20	20	22
Auditor - Real Estate Assessment	26	32	29	33	37	44	33	53	39	36
Treasurer	6	6	6	8	5	5	8	5	5	4
Treasurer - DRETAC	7	7	7	4	6	6	4	6	6	6
Treasurer - Board of Revision	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	79	78	87	89	81	79	89	92	97	95
Prosecutor - DRETAC	13	14	-	-	-	14	-	-	3	3
Board of Elections	28	27	30	59	58	33	59	37	38	47
Clerk of Courts - Certificate of Title	25	24	21	23	17	14	23	15	12	11
Recorder	10	12	10	10	9	9	10	11	10	11
Judicial										
Common Pleas Court	50	47	47	84	41	49	86	52	59	54
Common Pleas - Law Library	2	2	2	2	2	2	2	2	2	2
Common Pleas - Special Projects	-	-	-	-	2	-	-	-	-	-
Common Pleas - Veteran's Court	1	1	1	2	1	-	2	1	-	1
Probate Court	11	10	11	12	10	13	12	14	15	13
Probate Court - Indigent Guardianship	1	1	1	1	1	1	1	-	-	-
Probate Court - Computerization	-	-	-	-	-	-	-	-	-	-
Probate Court - Microfilm	2	2	2	2	2	2	2	-	-	-
Municipal Court	12	13	17	17	17	17	17	12	12	12
Clerk of Courts	30	31	28	21	25	21	21	30	28	25
Clerk of Courts - Foreclosure Special Projects	3	3	3	3	2	-	3	1	2	2
Clerk of Courts - Computerization	2	-	-	-	-	-	-	-	-	-
Domestic Relations	135	129	131	130	137	125	130	153	151	151
Domestic Relations - Violent Offender	-	-	1	-	-	-	-	-	-	-
Domestic Relations - Title IV	3	1	3	2	2	1	2	2	2	1
Public Safety										
Sheriff	61	68	66	68	67	63	68	76	76	71
Sheriff - Jail Facility	143	151	150	146	151	133	146	160	164	153
Sheriff - Rotary	3	3	3	1	3	1	1	1	1	1
Sheriff - MEG	8	8	8	8	7	4	8	6	4	7
Sheriff - Crime Lab	3	4	4	5	6	6	5	9	8	7
Sheriff - Criminal Justice Services	5	5	5	7	8	6	7	9	9	6
Sheriff - Concealed Handgun License	-	-	1	1	1	1	1	1	-	-
Commissioners - Hazardous Materials	2	-	-	-	-	-	-	-	-	-
Commissioners - Community Disaster Services	2	2	2	2	3	3	2	4	6	4
Commissioners - 911 Services	28	28	31	31	36	31	31	47	42	48
T- Federal	-	-	-	-	-	-	-	-	-	-

(continued)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Coroner	8	7	8	8	9	9	8	8	8	10
Common Pleas - Intensive Supervision	23	23	22	22	28	35	13	44	46	40
Common Pleas - County Probation Services	4	5	8	7	3	5	7	6	5	6
Common Pleas - Court Mediation	2	2	2	2	1	2	2	1	2	2
Domestic Relations - Drug Court	1	3	2	1	1	1	1	2	2	-
Domestic Relations - Mental Health Court	-	1	-	-	-	-	-	-	-	1
Prosecutor's Victim Witness	4	5	6	5	5	3	5	-	-	1
Public Works										
Engineer Tax Map	1	1	1	1	1	1	1	1	1	1
Engineer - Motor Vehicle Gas Tax	56	56	51	50	49	52	50	54	51	48
Commissioners - Bascule Bridge	6	6	6	6	6	5	6	6	7	6
Health										
LCBDD - Supportive Living	71	42	42	-	-	-	-	-	-	-
Commissioners - Dog and Kennel	6	6	6	6	6	5	6	5	6	7
Commissioners - Solid Waste	20	22	23	20	20	22	20	23	21	18
Golden Acres	3	-	-	-	-	-	-	-	-	-
Sheriff's - Solid Waste	2	2	2	2	2	2	2	2	-	-
Auditor - Dog and Kennel	3	3	2	2	2	2	2	2	2	1
Alcohol and Drug Addiction Services	4	5	6	7	7	-	7	-	-	-
TB Clinic	-	-	-	-	-	-	-	-	-	-
Community Mental Health	11	11	12	12	12	20	-	-	-	-
Mental Health, Addiction and Recovery Services Board	-	-	-	-	17	-	12	20	20	22
Human Services										
Workforce Development Agency	7	11	24	20	20	19	20	32	29	32
Job and Family Services	174	184	177	185	165	154	185	176	160	175
Children's Services	115	121	122	140	137	133	140	172	168	172
Child Support Enforcement Agency	51	64	63	66	62	55	66	59	59	61
Domestic Relations - Youth Services	3	10	3	3	3	2	3	1	6	6
Domestic Relations - Reclaim Ohio	36	27	34	30	23	24	30	19	17	18
Veteran Services	15	19	19	20	19	20	20	19	23	24
LCBDD	429	428	427	470	486	331	470	382	380	371
Proprietary Services										
Sanitary Sewer	6	8	6	7	9	8	7	17	15	15
Transit Authority	1	2	3	2	2	1	2	2	2	3
Total	<u>1,857</u>	<u>1,866</u>	<u>1,865</u>	<u>1,936</u>	<u>1,921</u>	<u>1,674</u>	<u>1,942</u>	<u>1,951</u>	<u>1,915</u>	<u>1,904</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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Legislative and Executive										
Commissioners										
Number of meetings	53	56	57	51	61	55	61	53	60	55
Auditor										
Number of non-exempt conveyances	6,041	6,752	7,424	7,554	7,991	8,277	8,996	7,943	6,950	7,963
Number of exempt conveyances	5,926	4,922	5,047	4,605	4,805	4,460	5,200	5,610	5,512	5,441
Number of real estate transfers	13,923	14,693	14,941	16,228	16,213	16,606	18,515	13,553	11,562	14,543
Number of parcels	164,180	164,976	165,538	166,475	167,521	168,769	169,622	170,835	172,095	173,157
Number of checks issued	56,744	56,512	56,293	57,371	56,240	48,436	51,023	57,016	55,590	48,655
Treasurer										
Number of parcels collected	140,649	141,218	145,715	146,749	146,350	147,362	148,628	149,405	150,644	151,622
Return on portfolio	1.30%	1.14%	1.14%	1.69%	1.96%	1.37%	0.69%	0.89%	1.77%	2.59%
Prosecuting Attorney										
Number of cases - criminal	3,650	3,754	3,646	3,918	4,058	4,767	5,438	4,925	4,261	5,327
Number of cases - active civil lawsuits	36	16	23	37	39	19	11	22	26	44
Number of civil and miscellaneous legal opinions	2,888	2,600	2,720	3,042	2,967	35	36	18	18	15
Board of Elections										
Number of registered voters	195,535	206,401	207,865	214,629	205,513	218,506	216,676	219,390	218,855	221,647
Number of voters last general election	81,953	143,296	55,706	116,231	58,738	158,732	43,661	113,927	112,294	161,185
Percentage of registered voters that voted	41.91%	69.43%	26.80%	54.15%	28.58%	72.64%	20.15%	51.93%	51.31%	72.72%
Recorder										
Number of deeds recorded	9,884	10,669	11,121	11,976	12,755	12,377	14,347	12,851	11,241	11,581
Number of mortgages recorded	10,969	12,257	11,467	10,919	13,065	16,433	41,209	13,491	9,525	20,447
Number of military discharges recorded	27	41	44	643	421	150	150	141	165	130
Buildings and Grounds										
Number of buildings	70	71	71	71	71	69	69	68	66	64
Square footage of buildings	1,336,037	1,351,391	1,351,391	1,351,391	1,351,391	1,365,119	1,365,119	1,329,691	1,327,351	1,322,143
Central Purchasing										
Number of purchase orders issued	3,408	3,456	3,487	3,759	3,663	3,770	4,062	4,370	4,853	5,120
Judicial										
Common Pleas Court										
Number of civil and criminal cases filed	7,151	7,583	8,482	6,798	5,287	4,356	4,633	5,265	5,740	6,379
Probate Court										
Number of civil cases filed	89	65	80	52	89	50	54	62	55	34
Juvenile Court										
Number of juveniles charged	1,326	1,172	1,088	733	763	802	446	565	625	552
Number of cases reviewed	1,685	1,428	1,327	961	1,008	1,101	1,381	1,102	1,186	1,331
Bindovers	12	6	5	7	2	2	12	6	6	4
Number of adjudged delinquent cases filed	864	966	1,304	770	785	94	214	156	472	494

(continued)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Clerk of Courts										
Number of civil cases filed	9,078	9,225	12,617	11,494	10,439	17,600	14,379	12,889	13,182	14,320
Number of criminal cases filed	2,140	2,469	2,190	2,298	1,925	1,869	2,005	2,303	2,276	2,586
Number of appeals cases filed	179	176	171	208	154	107	118	103	137	132
Number of domestic cases filed	1,444	1,510	1,599	1,575	1,632	1,557	1,555	1,534	1,662	1,652
Number of liens filed	4,067	4,111	6,325	8,462	7,077	15,113	11,751	9,927	9,718	10,527
Domestic Relations										
Number of cases filed	4,136	3,936	3,746	3,761	3,489	2,689	3,139	3,199	3,168	2,891
Number of disposition of cases	7,864	7,821	7,906	6,962	6,814	4,557	4,814	5,734	6,323	5,734
Number of traffic dispositions	1,076	1,013	1,017	1,003	877	656	681	726	787	791
Law Library										
Number of volumes in collection	19,855	17,850	17,859	18,477	18,477	18,502	18,553	18,523	18,541	18,555
Public Safety										
Sheriff										
Average daily jail census	411	453	421	425	362	250	274	306	334	365
Prisoners booked	8,064	8,040	7,399	8,236	8,256	5,959	6,192	7,254	8,040	7,550
Prisoners released	7,948	8,093	7,386	8,261	8,347	6,050	6,245	7,228	8,050	7,664
Cost of Prisoner Meals	\$495,376	\$519,633	\$520,311	\$526,627	\$400,284	\$342,557	\$432,921	\$507,914	\$365,923	\$766,620
Number of traffic citations issued	1,168	1,162	1,355	1,460	1,225	975	925	862	600	513
Number of calls for service	59,930	58,745	37,292	35,138	32,093	34,743	34,913	35,416	34,030	36,934
Coroner										
Number of cases investigated	275	347	385	334	323	385	470	431	461	367
Number of autopsies performed	59	75	65	65	49	46	67	51	44	43
Cases relinquished to attending physicians	456	493	598	621	658	765	883	792	719	732
Public Works										
Engineer										
Miles of roads resurfaced	7	16	6	19	21	24	5	27	24	30
Number of bridges replaced/improved	8	7	7	4	4	5	3	7	7	3
Number of culverts built/replaced/improved	24	4	3	23	9	10	2	12	8	32
Sewer District										
Average daily sewage treated - gallons	229,000	444,600	298,300	416,100	374,000	439,100	439,100	357,300	388,073	325,900
Number of tap-ins	0	0	0	0	71	57	155	232	261	255
Number of customers	3,265	3,252	3,316	3,978	3,907	3,985	4,944	5,176	7,266	7,564

(continued)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Health										
LCBDD										
Number of students enrolled										
Early intervention program	725	556	471	782	797	774	871	945	1,039	1,102
Preschool	25	20	17	23	24	20	18	23	26	26
School age	152	156	138	153	158	148	142	133	126	119
Mental Health										
Total client count - intensive	5,463	5,209	4,950	5,226	5,649	5,552	5,640	5,253	4,763	1,633
Total client count - non-intensive	6,028	6,075	5,812	6,532	7,081	7,377	7,133	5,421	3,570	1,373
Total client count - early intervention	1,985	2,117	1,681	1,791	1,943	1,589	1,207	1,012	722	587
Human Services										
Jobs and Family Services/Child Support										
Total client count - Food Stamp Recipients	39,598	39,106	37,204	33,910	47,994	37,336	37,997	36,714	33,932	33,250
Total client count - Child Care Children Served	2,636	2,699	2,557	1,719	3,351	3,222	2,611	2,697	3,012	2,779
Total client count - Ohio Works First Recipients	3,199	3,424	3,234	1,334	3,212	119	2,627	1,431	1,346	1,269
Total client count - Disability Assistance Recipients	169	146	139	-	-	-	-	-	-	-
Total client count - Medicaid Eligible Recipients	71,238	70,414	70,942	66,129	36,702	52,517	54,195	57,557	51,003	35,889
Children Services										
Intake Workload - Abuse	999	956	937	765	756	993	1,010	995	767	823
Intake Workload - Emotional Maltreatment	364	301	211	101	50	79	73	62	46	58
Intake Workload - Neglect	1,282	1,079	1,027	912	828	840	788	861	747	905
Intake Workload - Medical Neglect	93	82	74	58	53	23	45	37	38	45
Intake Workload - Sex Abuse	273	199	215	160	166	210	227	228	154	172
Intake Workload - Family in Need of Services	190	149	154	116	106	106	112	100	107	111
Intake Workload - Dependency	25	28	13	31	21	25	26	34	30	40
Intake Workload - Information & Referral	136	230	284	362	548	277	293	412	351	218
Veteran Services										
Veterans Requesting Financial Assistance	268	247	355	1,833	385	896	869	1,113	1,280	1,469
Veterans Receiving Financial Assistance	238	233	337	1,800	332	872	925	1,026	1,222	1,440
Total Veteran Service Commission Contacts	8,936	8,008	9,215	8,831	9,485	3,399	2,452	2,847	3,800	5,679
Amount of benefits paid to county residents	\$617,058	\$643,171	\$768,787	\$841,827	\$1,342,253	\$1,022,693	\$941,507	\$1,481,716	\$1,511,000	\$1,334,717

Source: Lorain County Departments

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government:										
Legislative and Executive:										
Commissioners										
Administrative office space (sq. ft.)	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949	18,949
Auditor										
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer										
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895	895	895	895
Prosecuting Attorney										
Administrative office space	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574	33,574
Board of Elections										
Administrative office space	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870	14,870
Recorder										
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds										
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing										
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing										
Administrative office space	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
Judicial:										
Common Pleas Court										
Administrative and Courtroom Space	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775	62,775
Number of court rooms	10	10	10	10	10	10	10	10	10	10
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513	17,513
Certificate of Title	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616
Domestic Relations										
Administrative office space	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035	35,035
Law Library										
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology										
Administrative office space	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety:										
Sheriff										
Jail capacity	422	422	422	422	422	422	422	422	422	422
Number of patrol vehicles	43	50	50	50	51	50	50	52	55	55
Probation										
Administrative office space	355	355	355	355	355	355	355	355	355	355
Disaster Services										
Number of emergency response vehicles	6	6	6	6	6	6	6	6	6	8
Public Works:										
Engineer										
Centerline miles of roads	264	264	264	264	265	265	267	267	267	267
Number of bridges	22	22	22	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43	43	46	46
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,236	1,236
Number of vehicles	105	106	106	106	115	97	71	62	54	44
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	5	5	8	11	12	13	17	17
Miles of sewer lines	41	41	41	41	54	73	73	73	81	82
Miles of water lines	42	42	42	42	42	41	47	47	47	47
Health:										
LCBDD										
Number and type of facilities	8	8	8	8	8	8	8	8	8	8
Number of busses	36	36	39	38	38	38	38	38	38	38
Group Home Facilities	6	6	6	6	6	6	6	6	6	6
Mental Health										
Number of facilities	2	2	2	2	2	2	2	2	2	2
Human Services:										
Jobs and Family Services/Child Support										
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235	93,235
Children Services										
Administrative office space	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697	17,697
Number of vehicles	18	16	15	16	17	19	17	18	19	17
Veteran Services										
Administrative office space	850	850	850	850	850	850	850	850	850	850
Number of vehicles	5	5	6	8	8	10	11	14	16	15

Source: Various County Departments, square footage approximated

