



319 Black River Lane  
Lorain, Ohio 44052  
440.204.2269  
[lorainport.com](http://lorainport.com)

DATE: February 10, 2023  
TO: Board of Directors  
FROM: Tamika Bonilla, Chairwoman, Financial Planning & Audit Committee  
SUBJECT: Meeting Notice

---

Please be advised that a Financial Planning & Audit Committee Meeting has been scheduled for 6:00 p.m. on

Tuesday, February 14, 2023

Location:  
Lorain Port and Finance Authority  
319 Black River Lane  
Lorain, OH 44052

cc: Mayor/Administration  
City Council  
Media

**Lorain Port and Finance Authority**  
Financial Planning & Audit Committee Meeting  
Tuesday, February 14, 2023, at 6:00 p.m.  
Port Office

**AGENDA**

---

- I. Roll Call
- II. Report of Chairman
  - A. 2022 Annual Financial Report
  - B. 2023 Permanent Budget
- III. Other Business
- IV. Adjournment

**LORAIN PORT AUTHORITY**  
**LORAIN COUNTY**  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2022

---

**Note 1 – Reporting Entity**

The Lorain Port Authority (the Port Authority), Lorain County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority is directed by a nine-member Board, appointed for staggered four-year terms by the Mayor of Lorain, and approved by City Council of the City of Lorain. The Port Authority promotes economic development, supports the maritime industry, provides water safety and recreational programs, and sound public access to the waterfront and waterfront management. The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Port Authority's financial statements consist of a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

***Fund Accounting***

The Port Authority 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. The funds of the Port are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Port Authority for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Port Authority had the following significant Special Revenue Fund:

***Marine Patrol Program*** This fund is used to account for the boater education, safety and security of the waters in and around Lorain Ohio. The Marine Patrol Program is funded through a grant by Ohio Department of Natural Resources, Division of Parks and Watercraft.

***Paddling Enhancement Fund*** This fund was used to design, build, and install an ADA compliant kayak launch on the Black River. The Paddling Enhancement fund is funded through a grant by the Ohio Department of Natural Resources, Division of Parks and Watercraft.

***Inclusive Project Planning Fund*** This fund is used for a site area redevelopment analysis and strategic plan of three publicly controlled sites in the city of Lorain, Ohio. The Inclusive Project Planning fund is through JobsOhio, the city of Lorain, and the Port Authority.

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Port Authority had the following significant Capital Project Fund:

***Kelleys Island Ferry Boat Project*** The National Transportation Act made funds available to build a ferry boat. The Federal Highway Administration designated the Ohio Department of Transportation to administer the program.

**LORAIN PORT AUTHORITY**  
LORAIN COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

---

**Note 2 – Summary of Significant Accounting Policies (continued)**

**Port and Parks Lake Erie Bike Trail Station** The National Oceanic and Atmospheric Administration (NOAA) made funds available create a bike trail. NOAA designated the Ohio Department of Natural Resources to administer the program.

**Fiduciary Funds** Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria. The Port Authority does not have any trust funds. Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in the trust fund. The Port Authority's custodial funds account for Rockin' on the River concert ticket sales and Energy Special Improvement District funds.

**Basis of Accounting**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Port Authority's Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

**Budgetary Process**

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The Port Authority Board must annually approve appropriation measures and subsequent amendments. The Lorain County Budget Commission must also approve appropriation measure. Unencumbered appropriations lapse at year end.

**Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The Lorain County Budget Commission must also approve estimated resources.

**Encumbrances**

The Ohio Revised Code requires the Port Authority to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over into the next year and does not need to be re-appropriated. Special Revenue reimbursement type grants encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2022 budgetary activity appears in Note 3.

**LORAIN PORT AUTHORITY**  
LORAIN COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

---

**Note 2 – Summary of Significant Accounting Policies (continued)**

***Capital Assets***

The Port Authority records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused compensation and vacation leave. These financial statements do not include a liability for unpaid leave.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Port Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Non-spendable*** The Port Authority classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, non-spendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Authority.

***Restricted*** Fund balance is *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.

***Committed*** Port Authority's Board of Directors can *commit* amounts via formal action (resolution). The Port Authority must adhere to these commitments unless the Port Authority's Board of Directors amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Port Authority 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

**LORAIN PORT AUTHORITY**  
**LORAIN COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 3 – Budgetary Activity**

## 2022 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	1,283,267	1,235,613	(47,654)
Special Revenue	520,900	-	(520,900)
Capital Projects	3,169,620	3,107,460	(62,160)
Custodial	-	44,676	-
Total	<u>4,973,787</u>	<u>4,387,749</u>	<u>(630,714)</u>

## 2022 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	1,176,844	1,123,195	53,649
Special Revenue	541,872	41,872	500,000
Capital Projects	3,194,620	2,095,267	1,099,353
Custodial	-	44,676	-
Total	<u>4,913,336</u>	<u>3,305,010</u>	<u>1,653,002</u>

**Note 4 – Deposits**

To improve cash management, cash received by the Port is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits. A summary of the Port's deposits at December 31 was as follows:

<b>Deposits and Investments</b>	<u>2022</u>
Demand Deposit	<u>1,916,850</u>
Total Deposits	<u>1,916,850</u>

The Port does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Port is holding \$8,964 in unremitted employee payroll withholdings.

**Deposits**

Deposits are insured by Federal Deposit Insurance Corporation and collateralized through the Ohio Pooled Collateralized System (OPCS), a collateral pool if 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.

**LORAIN PORT AUTHORITY**  
LORAIN COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

---

**Note 5 – Taxes*****Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the Port Authority's Board adopts the rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Lorain County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Lorain Port Authority.

**Note 6 – Interfund Balances*****Advances***

As of December 31, 2022, the Port had one outstanding advance for the Inclusive Project Planning Special Revenue Fund. This is a reimbursement grant that is incomplete at year end.

***Transfers***

A transfer of \$1.32 from the Marine Patrol Special Revenue Fund to the General Fund. This grant is complete, all expenses are paid, grantor has reconciled and closed the grant.

A transfer of \$23,266.66 from the General Fund to the Port & Parks Bike Trail Station Capital Project Fund for additional amount required to complete the project.

**Note 7 – Risk Management*****Workers' Compensation***

Workers' Compensation coverage is provided by the State of Ohio. The Port Authority pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Commercial Insurance***

The Lorain Port Authority has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public Officials and Employees liability
- Faithful performance bonds

**LORAIN PORT AUTHORITY**  
LORAIN COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

---

**Note 8 – Defined Benefit Pension Plans*****Ohio Public Employees Retirement System***

All employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivors and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Port Authority contributed an amount equaling 14% of participants' gross salaries. The Port Authority has paid all contributions required through December 31, 2021.

**Note 9 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for members in the member-direct plan was 4.0 percent during calendar year 2022.

**Note 10 – Debt**

The Port Authority has no outstanding debt as of December 31, 2022.

**Conduit Debt**

The Port Authority issued (\$10,000,000) ten million dollars to Altenheim Properties, Inc. in variable rate Revenue Bonds, series 2012 on November 28, 2012. The account balance as of December 31, 2022 was \$2,010,003.

The Port Authority issued (\$7,800,000) seven million – eight hundred thousand dollars in Economic Development Revenue Bonds to Ohio Guidestone, series 2016 on June 7, 2016. Account balance as of December 31, 2022 was \$5,566,731.

The Lorain Port Authority is not obligated in any way to pay debt related charges on the bonds from any of its funds, and therefore, they have been excluded entirely from the Lorain Port Authority's debt presentation. There has not been and there is not currently any condition of default under the bonds of the related financing documents.

**Note 11 – Contingent Liabilities**

Amounts grantor agencies pay to the Port Authority are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.



**LORAIN PORT AUTHORITY**  
**LORAIN COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 12 – Fund Balances**

Included in fund balance are amounts the Port Authority cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the un-expendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Outstanding Encumbrances	\$37,072	\$11,559	0	0	0	\$48,631
<i>Total</i>	<u>\$37,072</u>	<u>\$11,559</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$48,631</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted, committed or assigned. The fund balance of permanent funds that is not part of the non-spendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Committed represent economic development funds set aside. The board of directors through resolution 2020-26 authorized and directed to put economic development project revenues towards economic development related activities. Economic development related revenues include project fees obtained from Port transactions including but not limited to any financing mechanism, incentive structure, project management agreement or contract associated with economic development, or lease of land for the benefit of economic development. It is the intention of putting these specific project revenues directly towards economic development activities to further the Strategic Plan, continue to grow current programs and devote in developing new ones, while having the funds necessary to invest to ensure economic development success. Economic development revenues will be utilized for projects including but not limited to grant matches, loan funds, planning and technical services related to economic development, and property acquisition. The amount set aside as of December 31, 2022 is \$716,630.76.

**Note 13 – 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 continues. During 2022, the Port Authority did not receive COVID-19 funding. The impact on the Port Authority's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Note 14 – Subsequent Events**

The Port Authority is fundraising to build a new and improved outdoor stage area at our festival site, Black River Landing. To date we have received funds from Lorain County.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$706,502	\$0	\$0	\$0	\$0	\$706,502
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	96,912	0	0	1,589,893	0	1,686,805
Special Assessments	0	0	0	0	0	0
Charges for Services	396,086	0	0	0	0	396,086
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	36,113	0	0	1,494,301	0	1,530,414
<i>Total Cash Receipts</i>	<u>1,235,613</u>	<u>0</u>	<u>0</u>	<u>3,084,194</u>	<u>0</u>	<u>4,319,807</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	71	0	0	0	71
Public Health Services	0	0	0	0	0	0
Leisure Time Activities	28,888	0	0	0	0	28,888
Community Environment	0	30,241	0	0	0	30,241
Basic Utility Services	54,485	0	0	0	0	54,485
Transportation	0	0	0	0	0	0
General Government	907,936	0	0	0	0	907,936
Intergovernmental	0	0	0	0	0	0
Capital Outlay	71,548	0	0	2,095,268	0	2,166,816
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>1,062,857</u>	<u>30,312</u>	<u>0</u>	<u>2,095,268</u>	<u>0</u>	<u>3,188,437</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>172,756</u>	<u>(30,312)</u>	<u>0</u>	<u>988,926</u>	<u>0</u>	<u>1,131,370</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	1	0	0	23,267	0	23,268
Transfers Out	(23,267)	(1)	0	0	0	(23,268)
Advances In	0	31,800	0	0	0	31,800
Advances Out	(31,800)	0	0	0	0	(31,800)
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(55,066)</u>	<u>31,799</u>	<u>0</u>	<u>23,267</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>117,690</u>	<u>1,487</u>	<u>0</u>	<u>1,012,193</u>	<u>0</u>	<u>1,131,370</u>
<i>Fund Cash Balances, January 1</i>	<u>737,008</u>	<u>20,972</u>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>782,980</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$854,698</u></u>	<u><u>\$22,459</u></u>	<u><u>\$0</u></u>	<u><u>\$1,037,193</u></u>	<u><u>\$0</u></u>	<u><u>\$1,914,350</u></u>

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Fiduciary Fund Types

For the Year Ended December 31, 2022

	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial	Totals (Memorandum Only)
<b>Additions</b>					
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0
Gifts and Donations (trust funds only)	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessment Collections for Distribution	0	0	0	0	0
Deposits Received	0	0	0	0	0
Amounts Held for Employees	0	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0	0
Other Amounts Collected for Distribution	0	0	0	44,676	44,676
<b>Total Additions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,676</b>	<b>44,676</b>
<b>Deductions</b>					
Distributions as Fiscal Agent	0	0	0	0	0
Distributions to Other Governments	0	0	0	0	0
Distributions to Other Funds (Primary Gov't)	0	0	0	0	0
Distributions of Deposits	0	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0	0
Other Distributions	0	0	0	44,676	44,676
<b>Total Deductions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,676</b>	<b>44,676</b>
<b>Net Change in Fund Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Cash Balances, January 1	0	0	0	2,500	2,500
<b>Fund Cash Balances, December 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Special Revenue Funds  
 For the Year Ended December 31, 2022

	USEPA Brownfield Assessment	MARINE PATROL PROGRAM	Inclusive Project Planning	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Disbursements				
Current:				
Security of Persons & Property	0	71	0	71
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	30,241	30,241
Basic Utility Services	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	<u>0</u>	<u>71</u>	<u>30,241</u>	<u>30,312</u>
Excess of Receipts Over (Under) Disbursements	<u>0</u>	<u>(71)</u>	<u>(30,241)</u>	<u>(30,312)</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Special Revenue Funds  
For the Year Ended December 31, 2022

	USEPA Brownfield Assessment	MARINE PATROL PROGRAM	Inclusive Project Planning	SPECIAL REVENUE TOTAL
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	(1)	0	(1)
Advances In	0	0	31,800	31,800
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	(1)	31,800	31,799
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	(72)	1,559	1,487
Fund Cash Balances, January 1	0	72	20,900	20,972
Fund Cash Balances, December 31	\$0	\$0	\$22,459	\$22,459

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Capital Projects Funds  
 For the Year Ended December 31, 2022

	Grant Constructi on	Port & Parks Bike	BRL Stage Capital Projects	CAPITAL PROJECTS TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$0	\$0
Municipal Income Tax	0	0	0	0
Intergovernmental	585,665	9,228	995,000	1,589,893
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	1,494,301	0	0	1,494,301
<b>Total Cash Receipts</b>	<b>2,079,966</b>	<b>9,228</b>	<b>995,000</b>	<b>3,084,194</b>
Cash Disbursements				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	2,079,966	15,302	0	2,095,268
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Cash Disbursements</b>	<b>2,079,966</b>	<b>15,302</b>	<b>0</b>	<b>2,095,268</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>0</b>	<b>(6,074)</b>	<b>995,000</b>	<b>988,926</b>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Capital Projects Funds  
For the Year Ended December 31, 2022

	Grant Constructi on	Port & Parks Bike	BRL Stage Capital Projects	CAPITAL PROJECTS TOTAL
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	23,267	0	23,267
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	23,267	0	23,267
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	0	17,193	995,000	1,012,193
Fund Cash Balances, January 1	0	25,000	0	25,000
Fund Cash Balances, December 31	\$0	\$42,193	\$995,000	\$1,037,193



LORAIN PORT AUTHORITY, LORAIN COUNTY  
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Other Custodial Funds  
For the Year Ended December 31, 2022

	Rockin' on the River	Energy Special Improvement	OTHER CUSTODIAL TOTAL
Additions			
Property and Other Local Taxes Collected for Distribution	\$0	\$0	\$0
Charges for Services	0	0	0
Fines, Licenses and Permits for Distribution	0	0	0
Earnings on Investments (trust funds only)	0	0	0
Gifts and Donations (trust funds only)	0	0	0
Intergovernmental	0	0	0
Special Assessment Collections for Distribution	0	0	0
Deposits Received	0	0	0
Amounts Held for Employees	0	0	0
Amounts Received as Fiscal Agent	0	0	0
Other Amounts Collected for Distribution	44,676	0	44,676
Total Additions	<u>44,676</u>	<u>0</u>	<u>44,676</u>
Deductions			
Distributions as Fiscal Agent	0	0	0
Distributions to Other Governments	0	0	0
Distributions to Other Funds (Primary Gov't)	0	0	0
Distributions of Deposits	0	0	0
Distributions on Behalf of Employees	0	0	0
Other Distributions	44,676	0	44,676
Total Deductions	<u>44,676</u>	<u>0</u>	<u>44,676</u>
Net Change in Fund Balances	0	0	0
Fund Cash Balances, January 1	0	2,500	2,500
Fund Cash Balances, December 31	<u>\$0</u>	<u>\$2,500</u>	<u>\$2,500</u>

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$840,104.00	\$840,104.00	\$706,500.60	(\$133,603.40)
1000-490-0500 Other - Intergovernmental{ODNR Submerged Land Lease}	\$18,335.00	\$18,100.00	\$0.00	(\$18,100.00)
1000-490-0800 Other - Intergovernmental{Miscellaneous}	\$0.00	\$1,457.00	\$6,085.25	\$4,628.25
1000-490-9000 Other - Intergovernmental{Homestead and Rollback}	\$0.00	\$0.00	\$90,826.82	\$90,826.82
1000-523-0000 Recreation Entry Fees	\$12,000.00	\$13,100.00	\$13,428.19	\$328.19
1000-531-8500 Sale of Lots{Real Estate}	\$0.00	\$217,500.00	\$216,688.55	(\$811.45)
1000-590-0100 Other - Charges for Services{Oasis Lease}	\$53,045.00	\$53,000.00	\$53,000.00	\$0.00
1000-590-0600 Other - Charges for Services{Lumen Leases}	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
1000-590-0700 Other - Charges for Services{Black River Landing}	\$15,000.00	\$13,000.00	\$13,222.46	\$222.46
1000-590-0800 Other - Charges for Services{Miscellaneous}	\$0.00	\$450.00	\$453.00	\$3.00
1000-590-2000 Other - Charges for Services{Economic Development}	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
1000-590-4201 Other - Charges for Services{KIFBL}	\$80,237.02	\$75,538.79	\$75,538.79	\$0.00
1000-590-7200 Other - Charges for Services{Lighthouse}	\$12,500.00	\$10,755.00	\$10,755.00	\$0.00
1000-820-0000 Contributions and Donations	\$0.00	\$12,500.00	\$20,000.00	\$7,500.00
1000-820-4300 Contributions and Donations{Stage Project}	\$0.00	\$0.00	\$1,260.50	\$1,260.50
1000-820-5500 Contributions and Donations{Bonaminio Family}	\$0.00	\$0.00	\$0.00	\$0.00
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$14,761.00	\$14,852.47	\$91.47
1000-892-0750 Other - Miscellaneous Non-Operating{Rockin' on the River}	\$0.00	\$0.00	\$0.00	\$0.00
1000-931-0000 Transfers - In	\$0.00	\$1.32	\$1.32	\$0.00
General Fund Total:	\$1,044,221.02	\$1,283,267.11	\$1,235,612.95	(\$47,654.16)
General Funds Total:	\$1,044,221.02	\$1,283,267.11	\$1,235,612.95	(\$47,654.16)
2000 Special Revenue				
USEPA Brownfield Assessment Grant				
2051-411-0000 Federal - Restricted	\$500,000.00	\$500,000.00	\$0.00	(\$500,000.00)
USEPA Brownfield Assessment Grant Fund Total:	\$500,000.00	\$500,000.00	\$0.00	(\$500,000.00)

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
<b>Inclusive Project Planning</b>				
2901-490-6500 Other - Intergovernmental{City of Lorain}	\$0.00	\$0.00	\$0.00	\$0.00
2901-841-6600 Capital Contributions{JobsOhio}	\$20,900.00	\$20,900.00	\$0.00	(\$20,900.00)
2901-931-6700 Transfers - In{Inclusive Project Planning}	\$0.00	\$0.00	\$0.00	\$0.00
Inclusive Project Planning Fund Total:	\$20,900.00	\$20,900.00	\$0.00	(\$20,900.00)
Special Revenue Funds Total:	\$520,900.00	\$520,900.00	\$0.00	(\$520,900.00)
<b>4000 Capital Projects</b>				
<b>Grant Construction KIFBL</b>				
4201-411-0000 Federal - Restricted	\$585,664.73	\$585,664.73	\$585,664.73	\$0.00
4201-841-0000 Capital Contributions	\$1,634,858.05	\$1,494,300.79	\$1,494,300.79	\$0.00
Grant Construction KIFBL Fund Total:	\$2,220,522.78	\$2,079,965.52	\$2,079,965.52	\$0.00
<b>Port &amp; Parks Bike Trail Station</b>				
4202-411-6300 Federal - Restricted{Port & Parks BikeTrail Station}	\$50,000.00	\$50,000.00	\$9,228.27	(\$40,771.73)
4202-490-6400 Other - Intergovernmental{Metro Parks}	\$20,126.79	\$20,126.79	\$0.00	(\$20,126.79)
4202-931-6300 Transfers - In{Port & Parks BikeTrail Station}	\$0.00	\$23,266.66	\$23,266.66	\$0.00
Port & Parks Bike Trail Station Fund Total:	\$70,126.79	\$93,393.45	\$32,494.93	(\$60,898.52)
<b>BRL Stage Capital Projects</b>				
4901-411-4300 Federal - Restricted{Stage Project}	\$995,000.00	\$995,000.00	\$995,000.00	\$0.00
4901-820-4300 Contributions and Donations{Stage Project}	\$1,261.00	\$1,261.00	\$0.00	(\$1,261.00)
BRL Stage Capital Projects Fund Total:	\$996,261.00	\$996,261.00	\$995,000.00	(\$1,261.00)
Capital Projects Funds Total:	\$3,286,910.57	\$3,169,619.97	\$3,107,460.45	(\$62,159.52)
<b>9000 Custodial</b>				
<b>Rockin' on the River</b>				

Statement excludes amounts for advances.  
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
9902-892-0750 Other - Miscellaneous Non-Operating{Rockin' on the River}	\$0.00	\$0.00	\$44,676.24	\$0.00
Rockin' on the River Fund Total:	\$0.00	\$0.00	\$44,676.24	\$0.00
Energy Special Improvement District				
9903-590-2100 Other - Charges for Services{PACE}	\$0.00	\$0.00	\$0.00	\$0.00
Energy Special Improvement District Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$44,676.24	\$0.00
Report Totals:	\$4,852,031.59	\$4,973,787.08	\$4,387,749.64	(\$630,713.68)

Statement excludes amounts for advances.  
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-190-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-349-7000 Other - Professional and Technical Services{Shuttle Boats}	\$17,000.00	\$0.00	\$14,191.90	\$14,191.90	\$14,191.90	\$0.00	\$14,191.90	\$0.00
1000-310-391-7100 Dues and Fees{Ferry Boat}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-490-7000 Other - Supplies and Materials{Shuttle Boats}	\$15,000.00	\$0.00	\$14,706.25	\$14,706.25	\$14,695.59	\$0.00	\$14,695.59	\$10.66
1000-512-311-0000 Electricity	\$40,000.00	\$2,500.00	\$40,000.00	\$42,500.00	\$36,992.28	\$3,625.00	\$40,617.28	\$1,882.72
1000-522-313-0000 Natural Gas	\$7,500.00	\$180.00	\$7,500.00	\$7,680.00	\$6,253.84	\$750.00	\$7,003.84	\$676.16
1000-532-312-0000 Water and Sewage	\$12,000.00	\$1,000.00	\$12,000.00	\$13,000.00	\$11,239.22	\$1,610.74	\$12,849.96	\$150.04
1000-735-132-0000 Salaries - Administrator's Staff	\$320,000.00	\$6,299.46	\$320,000.00	\$326,299.46	\$305,656.40	\$8,963.78	\$314,620.18	\$11,679.28
1000-735-132-2000 Salaries - Administrator's Staff{Economic Development}	\$9,837.48	\$2,003.54	\$9,837.48	\$11,841.02	\$10,657.38	\$0.00	\$10,657.38	\$1,183.64
1000-735-211-0000 Ohio Public Employees Retirement System	\$44,800.00	\$0.00	\$44,392.92	\$44,392.92	\$42,398.53	\$0.00	\$42,398.53	\$1,994.39
1000-735-211-2000 Ohio Public Employees Retirement System{Economic Development}	\$1,579.85	\$0.00	\$1,986.93	\$1,986.93	\$1,986.93	\$0.00	\$1,986.93	\$0.00
1000-735-213-0000 Medicare	\$4,640.00	\$0.00	\$4,597.84	\$4,597.84	\$4,344.04	\$0.00	\$4,344.04	\$253.80
1000-735-213-2000 Medicare{Economic Development}	\$207.31	\$0.00	\$249.47	\$249.47	\$249.47	\$0.00	\$249.47	\$0.00
1000-735-221-0000 Medical/Hospitalization	\$89,888.60	\$6,677.10	\$90,776.00	\$97,453.10	\$89,886.60	\$7,564.50	\$97,451.10	\$2.00
1000-735-221-2000 Medical/Hospitalization{Economic Development}	\$887.40	\$887.40	\$0.00	\$887.40	\$887.40	\$0.00	\$887.40	\$0.00
1000-735-222-0000 Life Insurance	\$500.00	\$33.00	\$500.00	\$533.00	\$396.00	\$33.00	\$429.00	\$104.00
1000-735-225-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$734.00	\$0.00	\$734.00	\$266.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
Workers' Compensation								
1000-735-228-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Reimbursement								
1000-735-229-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,740.67	\$0.00	\$4,740.67	\$259.33
Other - Insurance Benefits								
1000-735-229-2000	\$126.83	\$126.83	\$126.83	\$253.66	\$126.83	\$0.00	\$126.83	\$126.83
Other - Insurance Benefits{Economic Development}								
1000-735-240-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Compensation								
1000-735-252-0000	\$9,935.50	\$0.00	\$15,034.86	\$15,034.86	\$9,860.04	\$0.00	\$9,860.04	\$5,174.82
Travel and Transportation								
1000-735-252-2000	\$1,064.50	\$0.00	\$965.14	\$965.14	\$965.14	\$0.00	\$965.14	\$0.00
Travel and Transportation{Economic Development}								
1000-735-321-0000	\$13,500.00	\$800.00	\$12,500.00	\$13,300.00	\$11,985.53	\$514.47	\$12,500.00	\$800.00
Telephone								
1000-735-329-0000	\$15,000.00	\$152.95	\$22,150.50	\$22,303.45	\$21,749.73	\$285.10	\$22,034.83	\$268.62
Other-Communications, Printing & Advertising								
1000-735-329-8000	\$4,000.00	\$0.00	\$3,620.00	\$3,620.00	\$3,558.24	\$0.00	\$3,558.24	\$61.76
Other-Communications, Printing & Advertising{Other Promotio}								
1000-735-329-8800	\$22,075.00	\$0.00	\$22,075.00	\$22,075.00	\$22,075.00	\$0.00	\$22,075.00	\$0.00
Other-Communications, Printing & Advertising{Fireworks}								
1000-735-330-0000	\$5,000.00	\$367.97	\$5,000.00	\$5,367.97	\$4,784.61	\$0.00	\$4,784.61	\$583.36
Rents and Leases								
1000-735-330-6000	\$36,005.00	\$0.00	\$36,005.00	\$36,005.00	\$36,003.32	\$0.00	\$36,003.32	\$1.68
Rents and Leases{ODNR Lease}								
1000-735-330-6100	\$16,843.00	\$0.00	\$16,843.00	\$16,843.00	\$15,000.00	\$0.00	\$15,000.00	\$1,843.00
Rents and Leases{CORPS Engineer Lease}								
1000-735-341-0000	\$3,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00
Accounting and Legal Fees								
1000-735-341-2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Accounting and Legal Fees{Economic Development}								
1000-735-343-0000	\$3,500.00	\$0.00	\$3,792.00	\$3,792.00	\$3,792.00	\$0.00	\$3,792.00	\$0.00
Uniform Accounting Network Fees								
1000-735-344-0000	\$22,000.00	\$0.00	\$18,039.00	\$18,039.00	\$17,728.09	\$0.00	\$17,728.09	\$310.91
Tax Collection Fees								
1000-735-346-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Engineering Services								

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
1000-735-347-0000 Planning Consultants	\$15,000.00	\$0.00	\$5,400.00	\$5,400.00	\$3,481.88	\$0.00	\$3,481.88	\$1,918.12
1000-735-347-2000 Planning Consultants{Economic Development}	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
1000-735-349-0000 Other - Professional and Technical Services	\$14,052.00	\$14,052.00	\$3,250.00	\$17,302.00	\$17,251.50	\$0.00	\$17,251.50	\$50.50
1000-735-353-0000 Liability Insurance Premiums	\$65,000.00	\$0.00	\$54,790.00	\$54,790.00	\$54,790.00	\$0.00	\$54,790.00	\$0.00
1000-735-391-0000 Dues and Fees	\$13,600.00	\$130.00	\$13,179.50	\$13,309.50	\$10,484.49	\$0.00	\$10,484.49	\$2,825.01
1000-735-391-2000 Dues and Fees{Economic Development}	\$1,905.20	\$1,500.00	\$1,905.20	\$3,405.20	\$405.20	\$0.00	\$405.20	\$3,000.00
1000-735-391-8500 Dues and Fees{Real Estate}	\$0.00	\$0.00	\$5,931.18	\$5,931.18	\$5,931.18	\$0.00	\$5,931.18	\$0.00
1000-735-410-0000 Office Supplies and Materials	\$5,000.00	\$33.90	\$7,000.00	\$7,033.90	\$3,994.60	\$0.00	\$3,994.60	\$3,039.30
1000-735-431-0000 Repairs and Maintenance of Buildings and Land	\$185,000.00	\$6,569.96	\$206,630.45	\$213,200.41	\$191,549.16	\$11,225.36	\$202,774.52	\$10,425.89
1000-735-431-5300 Repairs and Maintenance of Buildings and Land{GOOSE DOG}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$621.22	\$0.00	\$621.22	\$878.78
1000-745-342-0000 Auditing Services	\$6,000.00	\$184.50	\$9,676.00	\$9,860.50	\$9,860.50	\$0.00	\$9,860.50	\$0.00
1000-745-342-2000 Auditing Services{Economic Development}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$3,900.00	\$3,900.00	\$2,541.76	\$0.00	\$2,541.76	\$1,358.24
1000-800-590-0000 Other - Capital Outlay	\$96,897.91	\$0.00	\$69,026.47	\$69,026.47	\$69,006.47	\$0.00	\$69,006.47	\$20.00
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$23,266.66	\$23,266.66	\$23,266.66	\$0.00	\$23,266.66	\$0.00
General Fund Total:	\$1,133,345.58	\$43,498.61	\$1,133,345.58	\$1,176,844.19	\$1,086,123.40	\$37,071.95	\$1,123,195.35	\$53,648.84
General Funds Total:	\$1,133,345.58	\$43,498.61	\$1,133,345.58	\$1,176,844.19	\$1,086,123.40	\$37,071.95	\$1,123,195.35	\$53,648.84

2000 Special Revenue

USEPA Brownfield Assessment Grant

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
2051-735-252-0000 Travel and Transportation	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00
2051-735-300-0000 Contractual Services	\$493,000.00	\$0.00	\$493,000.00	\$493,000.00	\$0.00	\$0.00	\$0.00	\$493,000.00
2051-735-400-0000 Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
USEPA Brownfield Assessment Grant Fund Total:	\$500,000.00	\$0.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
Marine Patrol Program								
2061-110-132-0000 Salaries - Administrator's Staff	\$0.00	\$55.92	\$0.00	\$55.92	\$55.92	\$0.00	\$55.92	\$0.00
2061-110-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2061-110-213-0000 Medicare	\$14.79	\$0.00	\$14.79	\$14.79	\$14.79	\$0.00	\$14.79	\$0.00
2061-110-400-0000 Supplies and Materials	\$1.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2061-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$1.32	\$1.32	\$1.32	\$0.00	\$1.32	\$0.00
Marine Patrol Program Fund Total:	\$16.11	\$55.92	\$16.11	\$72.03	\$72.03	\$0.00	\$72.03	\$0.00
Inclusive Project Planning								
2901-410-347-6700 Planning Consultants{Inclusive Project Planning}	\$41,800.00	\$0.00	\$41,800.00	\$41,800.00	\$30,241.00	\$11,559.00	\$41,800.00	\$0.00
Inclusive Project Planning Fund Total:	\$41,800.00	\$0.00	\$41,800.00	\$41,800.00	\$30,241.00	\$11,559.00	\$41,800.00	\$0.00
Special Revenue Funds Total:	\$541,816.11	\$55.92	\$541,816.11	\$541,872.03	\$30,313.03	\$11,559.00	\$41,872.03	\$500,000.00
4000 Capital Projects								
Grant Construction KIFBL								
4201-800-346-0000 Engineering Services	\$39,334.75	\$0.00	\$39,088.00	\$39,088.00	\$39,088.00	\$0.00	\$39,088.00	\$0.00
4201-800-391-0000 Dues and Fees	\$80,237.02	\$0.00	\$75,538.79	\$75,538.79	\$75,538.79	\$0.00	\$75,538.79	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.



LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2022 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2021	Appropriations For Year Ended December 31, 2022	Total	Disbursements for Year Ended December 31, 2022	Reserve for Encumbrances as of December 31, 2022	Total	Variance Favorable (Unfavorable)
4201-800-590-0000 Other - Capital Outlay	\$2,100,951.05	\$0.00	\$1,965,338.77	\$1,965,338.77	\$1,965,338.77	\$0.00	\$1,965,338.77	\$0.00
Grant Construction KIFBL Fund Total:	\$2,220,522.82	\$0.00	\$2,079,965.56	\$2,079,965.56	\$2,079,965.56	\$0.00	\$2,079,965.56	\$0.00
Port & Parks Bike Trail Station								
4202-800-500-6300 Capital Outlay{Port & Parks Bike Trail Station}	\$95,126.79	\$0.00	\$118,393.45	\$118,393.45	\$15,301.71	\$0.00	\$15,301.71	\$103,091.74
Port & Parks Bike Trail Station Fund Total:	\$95,126.79	\$0.00	\$118,393.45	\$118,393.45	\$15,301.71	\$0.00	\$15,301.71	\$103,091.74
BRL Stage Capital Projects								
4901-800-530-4300 Buildings and Other Structures{Stage Project}	\$996,261.00	\$0.00	\$996,261.00	\$996,261.00	\$0.00	\$0.00	\$0.00	\$996,261.00
BRL Stage Capital Projects Fund Total:	\$996,261.00	\$0.00	\$996,261.00	\$996,261.00	\$0.00	\$0.00	\$0.00	\$996,261.00
Capital Projects Funds Total:	\$3,311,910.61	\$0.00	\$3,194,620.01	\$3,194,620.01	\$2,095,267.27	\$0.00	\$2,095,267.27	\$1,099,352.74
9000 Custodial								
Rockin' on the River								
9902-889-399-0000 Other - Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$44,676.24	\$0.00	\$44,676.24	\$0.00
Rockin' on the River Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$44,676.24	\$0.00	\$44,676.24	\$0.00
Energy Special Improvement District								
9903-889-349-2100 Other - Professional and Technical Services{PACE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Energy Special Improvement District Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$44,676.24	\$0.00	\$44,676.24	\$0.00
Report Totals:	\$4,987,072.30	\$43,554.53	\$4,869,781.70	\$4,913,336.23	\$3,256,379.94	\$48,630.95	\$3,305,010.89	\$1,653,001.58

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

LORAIN PORT AUTHORITY, LORAIN COUNTY  
 Reconciliation of Interfund Transactions  
 Fiscal 2022 Year-to-Date

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
General	\$1.32	\$23,266.66	-\$23,265.34	\$0.00	\$31,800.00	-\$31,800.00
Marine Patrol Program	\$0.00	\$1.32	-\$1.32	\$0.00	\$0.00	\$0.00
Inclusive Project Planning	\$0.00	\$0.00	\$0.00	\$31,800.00	\$0.00	\$31,800.00
Port & Parks Bike Trail Station	\$23,266.66	\$0.00	\$23,266.66	\$0.00	\$0.00	\$0.00
	<u>\$23,267.98</u>	<u>\$23,267.98</u>	<u>\$0.00</u>	<u>\$31,800.00</u>	<u>\$31,800.00</u>	<u>\$0.00</u>

## LORAIN PORT AUTHORITY

Description	Actual 2020	Actual 2021	Actual 2022	Proposed Budget 2/14/23 2023	Budget 2024
<b>Fund Classification: 1000 General</b>					
Fund Balance 1/1	\$564,061.06	\$555,468.15	\$737,008.05	\$854,697.60	\$739,910.60
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prior Year Encumbrances	\$30,889.31	\$50,089.56	\$43,498.61	\$37,071.95	\$0.00
Unencumbered Balance 1/1	\$533,171.75	\$505,378.59	\$693,509.44	\$817,625.65	\$739,910.60
<b>Revenues</b>					
1000-110-0000 - General Property Tax - Real Estate	\$711,693.81	\$745,405.25	\$706,500.60	\$840,104.00	
1000-490-0500 - Other - Intergovernmental{ODNR Submerged Land Lease}	\$18,001.66	\$18,086.50	\$0.00	\$36,200.00	
1000-490-0800 - Other - Intergovernmental{Miscellaneous}	\$2,813.58	\$4,298.15	\$6,085.25	\$0.00	
1000-490-2500 - Other - Intergovernmental{TIF}	\$26,043.92	\$0.00	\$0.00	\$0.00	
1000-490-9000 - Other - Intergovernmental{Homestead and Rollback}	\$96,031.88	\$95,741.67	\$90,826.82	\$0.00	
1000-523-0000 - Recreation Entry Fees	\$600.00	\$14,920.70	\$13,428.19	\$12,500.00	
1000-531-8500 - Sale of Lots {Real Estate}	\$5,000.00	\$68,500.00	\$216,688.55		
1000-590-0100 - Other - Charges for Services{2019 Spitzer then Oasis}	\$50,000.00	\$51,500.00	\$53,000.00	\$54,500.00	
1000-590-0600 - Other - Charges for Services{CenturyLink/Lumen Leases}	\$1,500.00	\$0.00	\$3,000.00	\$1,500.00	
1000-590-0700 - Other - Charges for Services{Black River Landing}	\$150.00	\$17,850.00	\$13,222.46	\$25,000.00	
1000-590-0800 - Other - Charges for Services{Miscellaneous}	\$0.00	\$1,411.00	\$453.00	\$0.00	
1000-590-2000 - Other - Charges for Services{Economic Development}	\$25,000.00	\$11,000.00	\$10,000.00	\$10,000.00	
1000-590-4201 - Other - Charges for Services{KIFBL}	\$111,668.37	\$203,647.38	\$75,538.79	\$0.00	
1000-590-5100 - Other - Charges for Services{Miscellaneous Income}	\$400.00	\$0.00	\$0.00	\$0.00	
1000-590-7200 - Other - Charges for Services{Lighthouse}	\$5,615.00	\$13,839.00	\$10,755.00	\$12,500.00	
1000-820-0000 - Contributions and Donations	\$5,000.00	\$12,500.00	\$20,000.00	\$0.00	
1000-820-4300 - Contributions and Donations{Stage Project}			\$1,260.50		
1000-820-5500 - Contributions and donations{Bonaminio Family}		\$22,499.25			
1000-891-0000 - Other - Miscellaneous Operating	\$1,016.73	\$697.19	\$14,852.47		
1000-892-0750 - Other - Miscellaneous Non-Operating{Rockin' on the River}	\$0.00	\$10,000.00	\$0.00	\$0.00	
Other Financing Sources					
1000-931-0000 - Transfers - In	\$0.00	\$0.00	\$1.32	\$0.00	
1000-941-0000 - Advances - In	\$11,666.67	\$0.00	\$0.00	\$0.00	
<b>Total Revenue</b>	<b>\$1,072,201.62</b>	<b>\$1,291,896.09</b>	<b>\$1,235,612.95</b>	<b>\$992,304.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
1000-190-349-0000 - Other - Professional and Technical Services	\$0.00	\$576.00	\$0.00	\$0.00	
1000-310-349-7000 - Other - Professional and Technical Services{River Tour}	\$4,947.50	\$15,937.50	\$14,191.90	\$15,000.00	
1000-310-391-7100 - Dues and Fees{Ferry Boat}	\$0.00	\$0.00	\$0.00	\$0.00	
1000-310-490-7000 - Other - Supplies and Materials{River Tour}	\$16,435.60	\$14,245.17	\$14,695.59	\$15,000.00	

Description	2020	2021	2022	2023	2024
1000-512-311-0000 - Electricity	\$31,329.62	\$35,425.75	\$36,992.28	\$40,000.00	
1000-522-313-0000 - Natural Gas	\$3,276.75	\$4,382.20	\$6,253.84	\$6,500.00	
1000-532-312-0000 - Water and Sewage	\$10,651.34	\$10,264.93	\$11,239.22	\$12,000.00	
1000-735-132-0000 - Salaries - Administrator's Staff	\$232,263.82	\$230,576.32	\$305,656.40	\$344,000.00	
1000-735-132-2000 - Salaries - Administrator's Staff{Economic Development}	\$64,864.13	\$70,529.04	\$10,657.38	\$0.00	
1000-735-211-0000 - Ohio Public Employees Retirement System	\$30,736.85	\$32,039.56	\$42,398.53	\$48,160.00	
1000-735-211-2000 - Ohio Public Employees Retirement System{Economic Development}	\$9,517.13	\$10,813.51	\$1,986.93	\$0.00	
1000-735-213-0000 - Medicare	\$3,305.06	\$2,944.60	\$4,344.04	\$4,988.00	
1000-735-213-2000 - Medicare{Economic Development}	\$1,025.01	\$1,000.13	\$249.47	\$0.00	
1000-735-221-0000 - Medical/Hospitalization	\$69,418.80	\$73,448.10	\$89,886.60	\$90,776.00	
1000-735-221-2000 - Medical/Hospitalization{Economic Development}	\$10,648.80	\$9,761.40	\$887.40	\$0.00	
1000-735-222-0000 - Life Insurance	\$429.00	\$363.00	\$396.00	\$444.00	
1000-735-225-0000 - Workers' Compensation	\$216.00	\$477.00	\$734.00	\$1,000.00	
1000-735-229-0000 - Other - Insurance Benefits	\$3,345.00	\$3,440.00	\$4,740.67	\$5,000.00	
1000-735-229-2000 - Other - Insurance Benefits{Economic Development}	\$486.96	\$351.06	\$126.83	\$0.00	
1000-735-240-0000 - Unemployment Compensation	\$1,564.00	\$0.00	\$0.00	\$0.00	
1000-735-252-0000 - Travel and Transportation	\$16.62	\$1,506.20	\$9,860.04	\$12,000.00	
1000-735-252-2000 - Travel and Transportation{Economic Development}	\$3,709.41	\$6,758.08	\$965.14	\$0.00	
1000-735-321-0000 - Telephone	\$13,582.95	\$11,043.02	\$11,985.53	\$12,000.00	
1000-735-329-0000 - Other-Communications, Printing & Advertising	\$36,782.05	\$35,072.36	\$21,749.73	\$25,000.00	
1000-735-329-2000 - Other-Communications, Printing & Advertising{Economic Devel}	\$0.00	\$207.50	\$0.00	\$0.00	
1000-735-329-5500 - Other-Communications, Printing & Advertising{Bonaminio Family}		\$22,424.25	\$0.00		
1000-735-329-8000 - Other-Communications, Printing & Advertising{Other Promotion}	\$2,395.00	\$3,398.95	\$3,558.24	\$4,000.00	
1000-735-329-8800 - Other-Communications, Printing & Advertising {Fireworks}		\$0.00	\$22,075.00	\$25,075.00	
1000-735-330-0000 - Rents and Leases	\$4,556.67	\$4,966.64	\$4,784.61	\$5,000.00	
1000-735-330-6000 - Rents and Leases{ODNR Lease}	\$0.00	\$72,006.64	\$36,003.32	\$36,005.00	
1000-735-330-6100 - Rents and Leases{CORPS Engineer Lease}	\$15,000.00	\$15,000.00	\$15,000.00	\$16,843.00	
1000-735-341-0000 - Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$3,000.00	
1000-735-341-2000 - Accounting and Legal Fees{Economic Development}	\$3,000.00	\$635.50	\$0.00	\$0.00	
1000-735-343-0000 - Uniform Accounting Network Fees	\$2,286.00	\$3,504.00	\$3,792.00	\$3,800.00	
1000-735-344-0000 - Tax Collection Fees	\$17,086.76	\$19,251.53	\$17,728.09	\$20,000.00	
1000-735-345-0000 - Election Expenses	\$27,364.24	\$0.00	\$0.00	\$0.00	
1000-735-346-0000 - Engineering Services	\$0.00	\$0.00	\$0.00	\$5,000.00	
1000-735-347-0000 - Planning Consultants	\$0.00	\$2,400.00	\$3,481.88	\$15,000.00	
1000-735-347-2000 - Planning Consultants{Economic Development}	\$15,706.25	\$17,750.00	\$0.00	\$0.00	
1000-735-349-0000 - Other - Professional and Technical Services	\$0.00	\$14,448.00	\$17,251.50	\$20,000.00	
1000-735-353-0000 - Liability Insurance Premiums	\$61,516.60	\$66,724.10	\$54,790.00	\$57,500.00	
1000-735-391-0000 - Dues and Fees	\$6,157.22	\$7,307.34	\$10,484.49	\$14,000.00	
1000-735-391-1500 - Dues and Fees{Bonds - Revenue}	\$0.00	\$0.00	\$0.00	\$0.00	
1000-735-391-2000 - Dues and Fees{Economic Development}	\$3,248.00	\$1,633.32	\$405.20	\$0.00	
1000-735-391-8500 - Dues and Fees{Real Estate}			\$5,931.18		

Description	2020	2021	2022	2023	2024
1000-735-410-0000 - Office Supplies and Materials	\$4,337.91	\$4,174.50	\$3,994.60	\$5,000.00	
1000-735-431-0000 - Repairs and Maintenance of Buildings and Land	\$182,245.18	\$174,146.71	\$191,549.16	\$190,000.00	
1000-735-431-5300 - Repairs and Maintenance of Buildings and Land{GOOSE DOG}	\$927.49	\$1,114.16	\$621.22	\$1,500.00	
1000-745-342-0000 - Auditing Services	\$2,849.50	\$9,491.50	\$9,860.50	\$0.00	
1000-800-540-0000 - Machinery, Equipment and Furniture	\$6,021.26	\$172.02	\$2,541.76	\$3,500.00	
1000-800-590-0000 - Other - Capital Outlay	\$154,210.71	\$63,799.00	\$69,006.47	\$50,000.00	
Other Financing Uses					
1000-910-910-0000 - Transfers - Out	\$11,666.67	\$35,000.00	\$23,266.66	\$0.00	
1000-920-920-0000 - Advances - Out	\$0.00	\$0.00	\$31,800.00	\$0.00	
<b>Total Expenditures</b>	<b>\$1,069,127.86</b>	<b>\$1,110,510.59</b>	<b>\$1,117,923.40</b>	<b>\$1,107,091.00</b>	<b>\$0.00</b>

**Fund Classification: 2051 USEPA Brownfield Assessment Grant**

Fund Balance 1/1			\$0.00	\$0.00	\$0.00
Fund Balance Adjustments			\$0.00	0	
Prior Year Encumbrances			\$0.00	0	
Unencumbered Balance 1/1			\$0.00	\$0.00	

**Revenues**

2051-411-0000 - Federal - Restricted			\$0.00	\$500,000.00	
Other Financing Sources					
2051-931-0000 - Transfers - In					
2051-941-0000 - Advances - In					
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$500,000.00</b>	

**Expenditures**

2051-735-252-0000 - Travel and Transportation			\$0.00	\$6,500.00	
2051-735-300-0000 - Contractual Services			\$0.00	\$493,000.00	
2051-735-400-0000 - Supplies and Materials			\$0.00	\$500.00	
Other Financing Uses					
2051-920-920-0000 - Transfers - Out					
2051-920-920-0000 - Advances - Out					
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$500,000.00</b>	

Description	2020	2021	2022	2023	2024
<b>Fund Classification: 2061 Special Revenue Marine Patrol</b>					
Fund Balance 1/1	\$5,852.25	\$193.52	\$72.03	\$0.00	
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00		
Prior Year Encumbrances	\$1,415.34	\$110.00	\$55.92		
Unencumbered Balance 1/1	\$4,436.91	\$83.52	\$16.11		
<b>Revenues</b>					
2061-422-0000 - State - Restricted	\$35,000.00	\$35,000.00			
Other Financing Sources					
2061-931-0000 - Transfers - In	\$11,666.67	\$0.00			
2061-941-0000 - Advances - In	\$0.00	\$0.00			
<b>Total Revenue</b>	<b>\$46,666.67</b>	<b>\$35,000.00</b>	<b>\$0.00</b>		
<b>Expenditures</b>					
2061-110-132-0000 - Salaries - Administrator's Staff	\$31,635.00	\$20,640.00	\$55.92		
Police Enforcement - Salaries Total		\$20,640.00	\$55.92		
Police Enforcement - Other					
2061-110-211-0000 - Ohio Public Employees Retirement System	\$4,433.10	\$2,890.00			
2061-110-213-0000 - Medicare	\$459.26	\$300.00	\$14.79		
2061-110-225-0000 - Workers' Compensation	\$801.00	\$645.00			
2061-110-270-0000 - Uniforms and Clothing	\$1,413.93	\$94.00			
2061-110-353-0000 - Liability Insurance Premiums	\$5,388.00	\$4,930.00			
2061-110-400-0000 - Supplies and Materials	\$7,600.05	\$779.52			
2061-110-433-0000 - Repairs and Maintenance of Motor Vehicles	\$0.00	\$4,805.00			
2061-110-440-0000 - Small Tools and Minor Equipment	\$595.06	\$0.00			
Police Enforcement - Other Total	\$20,690.40	\$14,443.52	\$14.79		
2061-800-400-0000 - Supplies and Materials	\$0.00	\$0.00			
Other Financing Uses					
2061-920-920-0000 - Advances - Out			\$1.32		
2061-920-920-0000 - Advances - Out	\$0.00	\$0.00			
<b>Total Expenditures</b>	<b>\$52,325.40</b>	<b>\$35,083.52</b>	<b>\$72.03</b>		

Description	2020	2021	2022	2023	2024
<b>Fund Classification: 2901 Inclusive Project Planning</b>					
Fund Balance 1/1		\$0.00	\$20,900.00	\$22,459.00	\$0.00
Fund Balance Adjustments		\$0.00	\$0.00	\$0.00	
Prior Year Encumbrances		\$0.00	\$0.00	\$11,559.00	
Unencumbered Balance 1/1		\$0.00	\$20,900.00	\$10,900.00	
<b>Revenues</b>					
2901-490-065 - Other Intergovernmental {City of Lorain}		\$10,900.00	\$0.00		
2901-841-6600 - Capital Contributions {Jobs Ohio}		\$0.00	\$0.00	\$20,900.00	
Other Financing Sources					
2901-931-6700 - Transfers - In{Inclusive Project Planning}		\$10,000.00			
2901-941-6700 - Advances - In {Inclusive Project Planning}			\$31,800.00		
Total Revenue		\$20,900.00	\$31,800.00	\$20,900.00	
<b>Expenditures</b>					
2901-410-347-6700 - Planning Consultant {Inclusive Project Planning}		\$0.00	\$30,241.00	\$11,559.00	
2901-920-920-6700 - Advances - Out {Inclusive Project Planning}				\$31,800.00	
Total Expenditures		\$0.00	\$30,241.00	\$43,359.00	

Description	2020	2021	2022	2023	2024
<b>Fund Classification: 4201 Grant Construction KIFBL</b>					
Fund Balance 1/1	\$14,119.69	\$0.04	\$0.04	\$0.00	
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00		
Prior Year Encumbrances	\$14,119.69	\$0.00	\$0.00		
Unencumbered Balance 1/1	\$0.00	\$0.04	\$0.04		
<b>Revenues</b>					
4201-411-0000 - Federal - Restricted	\$1,419,249.45	\$2,715,085.82	\$585,664.73		
4201-841-0000 - Capital Contributions	\$925,786.32	\$1,067,857.07	\$1,494,300.79		
Other Financing Sources					
4201-941-0000 - Advances - In					
Total Revenue	\$2,345,035.77	\$3,782,942.89	\$2,079,965.52		
<b>Expenditures</b>					
4201-800-346-0000 - Engineering Services	\$73,640.00	\$62,025.25	\$39,088.00		
4201-800-347-0000 - Planning Consultants	\$14,119.69	\$0.00			
4201-800-391-0000 - Dues and Fees	\$111,668.37	\$203,647.38	\$75,538.79		
4201-800-590-0000 - Other - Capital Outlay	\$2,159,727.36	\$3,517,270.26	\$1,965,338.77		
Other Financing Uses					
2061-920-920-0000 - Advances - Out					
Total Expenditures	\$2,359,155.42	\$3,782,942.89	\$2,079,965.56		
<b>Fund Classification: 4202 Port &amp; Parks Bike Trail Station</b>					
Fund Balance 1/1		\$0.00	\$25,000.00	\$42,193.22	\$0.00
Fund Balance Adjustments		\$0.00	\$0.00	\$0.00	
Prior Year Encumbrances		\$0.00	\$0.00	\$0.00	
Unencumbered Balance 1/1		\$0.00	\$25,000.00	\$42,193.22	
<b>Revenues</b>					
4202-411-6300 - Federal - Restricted{Port & Parks Bike Trail Station}		\$0.00	\$9,228.27	\$40,771.73	
4202-490-6400 - Other Intergoermental {Metro Parks} Contributions		\$4,873.21	\$0.00	\$20,126.79	
Other Financing Sources					
4202-931-6300 - Transfer -In {Port & Park Bike Trail Station}		\$25,000.00	\$23,266.66	\$0.00	
Total Revenue		\$29,873.21	\$32,494.93	\$60,898.52	
<b>Expenditures</b>					
4202-800-500-6300 - Other - Capital Outlay {Port & Parks Bike Trail Station}		\$4,873.21	\$15,301.71	\$103,091.74	
Other Financing Uses					
2061-920-920-0000 - Advances - Out					
Total Expenditures		\$4,873.21	\$15,301.71	\$103,091.74	



Description	2020	2021	2022	2023	2024
<b>Fund Classification: 4901 BRL Stage Capital Project</b>					
Fund Balance 1/1			\$0.00	\$995,000.00	\$0.00
Fund Balance Adjustments			\$0.00	\$0.00	
Prior Year Encumbrances			\$0.00	\$0.00	
Unencumbered Balance 1/1			\$0.00	\$995,000.00	
<b>Revenues</b>					
4901-411-4300 - Federal - Restricted{Stage Project}			\$995,000.00		
4901-820-4300 - Contributions and Donations {Stage Project}			\$0.00		
Other Financing Sources					
4901-931-4300 - Transfer -In {Stage Project}				\$1,260.50	
Total Revenue			\$995,000.00	\$1,260.50	
<b>Expenditures</b>					
4901-800-346-4301 - Engineering Services {Stage Architect}				\$400,000.00	
4901-800-347-4302 - Planning Consultants {Stage Fundraiser}				\$100,000.00	
4901-800-349-4303 - Other Prof. &Tech. Svs {Stage Construction Manager}				\$100,000.00	
4901-800-590-4300 - Other - Capital Outlay {Stage Project}				\$396,260.50	
Other Financing Uses					
4901-920-920-4300 - Advances - Out {Stage Project}					
Total Expenditures			\$0.00	\$996,260.50	