

**LORAIN COUNTY, OHIO**

**SINGLE AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2004**





**Auditor of State  
Betty Montgomery**

Board of Commissioners  
Lorain County  
226 Middle Ave.  
Elyria, OH 44035

We have reviewed the *Independent Auditor's Report* of Lorain County, prepared by Varney, Fink & Associates, Inc., for the audit period January 1, 2004 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Lorain County is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

October 5, 2005

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**LORAIN COUNTY, OHIO  
SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2004**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, OH 44035

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, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 27, 2005. We did not audit the financial statements of the Murray Ridge Production Center, Inc., the Lorain County Regional Airport Authority and the Lorain County Port Authority, discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*** (continued)

Compliance

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

However, we noted certain matters that we reported to management of the County, in a separate letter dated July 27, 2005.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

VARNEY, FINK & ASSOCIATES, INC.  
Certified Public Accountants

July 27, 2005

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH *OMB CIRCULAR A-133***

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, OH 44035

Compliance

We have audited the compliance of Lorain County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2004. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended December 31, 2004.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 (continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

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 the County, as of and for the year ended December 31, 2004, and have issued our report thereon dated July 27, 2005. We did not audit the financial statements of the Murray Ridge Production Center, Inc., the Lorain County Regional Airport Authority and the Lorain County Port Authority, discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

VARNEY, FINK & ASSOCIATES, INC.  
Certified Public Accountants

July 27, 2005

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2004**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Agriculture:</u></b>			
Solid Waste Management Grant	10.762		\$2,543
<i>Passed Through the Ohio Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	----	35,126
National School Lunch Program	10.555	----	85,022
Total Child Nutrition Cluster			120,148
Total U.S. Department of Agriculture			122,691
<b><u>U.S. Department of Housing and Urban Development:</u></b>			
<i>Passed Through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	B-F-03-043-1	226,743
Community Development Block Grants/State's Program	14.228	B-F-02-043-1	81,731
Community Development Block Grants/State's Program	14.228	B-C-03-043-01	99,917
Total Community Development Block Grants/State's Program			408,391
HOME Investment Partnership Program	14.239	B-C-03-043-2	22,656
Microenterprise Development Grants	59.050	----	24,739
Total U.S. Department of Housing and Urban Development			455,786
<b><u>U.S. Department of Justice:</u></b>			
Local Law Enforcement Block Grants	16.592	2003-LB-BX-1656	9,109
<i>Passed Through the Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grant (Merit Project II)	16.523	2003-JB-017-A052	64,781
Juvenile School-Liaison Mediation Project	16.540	2004-JJ-DP2-0057	25,332
<i>Passed Through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2004VADSCE491	32,006
Crime Victim Assistance	16.575	2005VADSCE491	10,895
Crime Victim Assistance	16.575	2004VAGENE041T	10,884
Crime Victim Assistance	16.575	2003VAGENE041T	40,685
Crime Victim Assistance	16.575	2004VAGENE492T	5,101
Crime Victim Assistance	16.575	2003VAGENE492T	15,988
Total Crime Victim Assistance			115,559
<i>Passed Through the Ohio Office of Criminal Justice Services:</i>			
Byrne Formula Grant Program	16.579	2003-DG-B01-7016	57,260
Byrne Formula Grant Program	16.579	2003-DG-A01-7085	177,693
Byrne Formula Grant Program	16.579	2003-DG-H01-7395	54,122
Total Byrne Formula Grant Program			289,075

(continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2004**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Focus on Domestic Violence Advocacy	16.588	2003-WF-VA2-8315	51,869
Total U.S. Department of Justice			555,725
<b><u>U.S. Department of Transportation:</u></b>			
Federal Transit Cluster			
Capital, Operating and Planning Assistance			
Formula Grants:			
Capital Equipment Purchases	20.507	OH-03-0219	8,680
	20.507	OH-90-0278	169
Capital Assistance from Operations	20.507	OH-90-0440	774,415
Operating Assistance	20.507	OH-37-4019	26,927
	20.507	OH-37-4023	90,215
	20.507	OH-90-4440	12,972
	20.507	OH-90-4482	846,347
Planning Assistance	20.507	OH-90-2389	45,104
Total Federal Transit Formula Grants			1,804,829
<i>Passed Through the Ohio Department of Public Safety:</i>			
Highway Planning and Construction Grant	20.205	2005STPG/3	21,750
<i>Passed Through the Ohio Department of Transportation:</i>			
Highway Planning and Construction Grant	20.205	LOR-CR204-04.09	287,013
Highway Planning and Construction Grant	20.205	LOR-CR-32-5.09	695,441
Highway Planning and Construction Grant	20.205	LOR-CR33-03.21	178,865
Highway Planning and Construction Grant	20.205	LOR-CR-611-3.90	5,200
Highway Planning and Construction Grant	20.205	LOR-CR-SR611-4.38	53,640
Total Highway Planning and Construction Grant Passed Through the Ohio Department of Transportation			1,220,159
Total Highway Planning and Construction Grant			1,241,909
Total U.S. Department of Transportation			3,046,738
<b><u>U.S. Department of Homeland Security</u></b>			
<i>Passed Through the Ohio Department of Public Safety:</i>			
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106	167,905
State Domestic Preparedness Equipment Support Program	97.004	2004-GE-T4-0025	85,332
State Domestic Preparedness Equipment Support Program	97.004	2003-TE-TX-0199	186,100
State Domestic Preparedness Equipment Support Program	97.004	2003-TE-TX-0199	17,000
State Domestic Preparedness Equipment Support Program	97.004	2003-MUP-30015	606,050
State Domestic Preparedness Equipment Support Program	97.004	2003-MUP-30015	68,808
Total State Domestic Preparedness Equipment Support Program			1,131,195
<i>Passed Through the Ohio Emergency Management Agency:</i>			
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2003-GR-7026	14,380

(continued)

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2004**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Community Emergency Response Teams	97.054	EMC-2003-GR-7066	8,100
Emergency Management Performance Grants	97.042	2005-EM-T5-0001	<u>72,597</u>
Total U.S. Department of Homeland Security			<u>1,226,272</u>
<b><u>U.S. Department of Education:</u></b>			
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186B 47-01942-00-DFSCA-P-05-9635		29,000
Safe and Drug-Free Schools and Communities - State Grants	84.186B 47-01942-00-DFSCA-P-04-9635		<u>29,000</u>
Total Safe and Drug-Free Schools and Communities - State Grants			<u>58,000</u>
<i>Passed Through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States (Title VI-B Flow-Thru)	84.027	----	<u>110,243</u>
<i>Passed Through the Ohio Rehabilitation Services Commission/Passed Through the Bureau of Vocational Rehabilitation:</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	----	<u>9,437</u>
Total U.S. Department of Education			<u>177,680</u>
<b><u>U.S. Department of Health and Human Services:</u></b>			
<i>Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	----	253,187
<i>Passed Through the Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	93.667	----	<u>207,191</u>
Total Social Services Block Grant (Title XX)			<u>460,378</u>
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medicaid Cluster:			
Medical Assistance Program (Title XIX)	93.778	----	743,217
<i>Passed Through the Ohio Department of Mental Health:</i>			
Medicaid Cluster:			
Medical Assistance Program (Title XIX)	93.778	----	5,933,466
State Children's Insurance Program	93.767	----	430,237
<i>Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities and the Ohio Department of Job and Family Services</i>			
Medicaid Cluster:			
Medical Assistance Program (Title XIX)	93.778	----	2,145,780
Medical Assistance Program (Title XIX)	93.778	----	185,423
Medical Assistance Program (Title XIX)	93.778	----	1,171,709
Medical Assistance Program (Title XIX)	93.778	----	191,549
Medical Assistance Program (Title XIX)	93.778	----	1,649,168
Medical Assistance Program (Title XIX)	93.778	----	625,781

(continued)



**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2004**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities and the Ohio Department of Job and Family Services/Passed through the Cuyahoga County Department of Mental Retardation and Developmental Disabilities:</i>			
Medicaid Cluster:			
Medical Assistance Program (Title XIX)	93.778	----	101,153
To Total Medical Assistance Program (Title XIX) - Medicaid Cluster			<u>13,177,483</u>
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Substance Abuse and Mental Health Services	93.243	47-00463-SIG-P-05-0405	48,853
Substance Abuse and Mental Health Services	93.243	47-00463-SIG-P-04-0405	49,730
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-CMMCO-P-05-0030	5,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-UMDOP-P-05-9198	59,802
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-UMDOP-P-04-9198	59,802
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01472-WOMEN-T-05-8969	141,142
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01472-WOMEN-T-04-8969	200,236
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-06742-WOMEN-T-04-0003	55,125
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-06742-WOMEN-T-05-0003	55,125
Block Grants for Prevention and Treatment of Substance Abuse	93.959	----	915,597
Block Grants for Prevention and Treatment of Substance Abuse	93.959	----	<u>353,665</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>1,944,077</u>
<i>Passed Through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services (Community Plan)	93.958		130,698
Block Grants for Community Mental Health Services (Child & Adolescent Grant)	93.958		23,441
Block Grants for Community Mental Health Services (Leadership Development Grant)	93.958	28-AD-04-02	3,864
Block Grants for Community Mental Health Services (All Hazards Preparedness)	93.958	28-31-04	12,047
Block Grants for Community Mental Health Services (Network of Care Grant)	93.958	28-NC-04-01	40,000
Block Grants for Community Mental Health Services (COS/COB Co-location Grant)	93.958	28-AD-04-01	<u>2,000</u>
Total Block Grants for Community Mental Health Services			<u>212,050</u>
Total U.S. Department of Health and Human Services			<u>15,793,988</u>
<b><u>U.S. Department of Labor:</u></b>			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
WIA Cluster:			
WIA Adult Program	17.258	----	1,212,440
WIA Youth Activities	17.259	----	1,017,390
WIA Dislocated Workers	17.260	----	465,123
WIA Administration	----	----	<u>151,684</u>
Total U.S. Department of Labor - WIA Cluster			<u>2,846,637</u>
Total Expenditures of Federal Awards			<u>\$24,225,517</u>

The notes to this Schedule are an integral part of this Schedule.

## LORAIN COUNTY, OHIO

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2004

#### NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### NOTE B - SUBRECIPIENTS

The County passes through certain Federal assistance received from the Ohio Department of Alcohol and Drug Addiction Services and the Ohio Department of Mental Health to not-for-profit agencies (subrecipients). The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

#### NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANTS REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-to-moderate income households and to eligible persons to rehabilitate their homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money would be recorded as an expenditure on the Schedule in the year the initial loan was made. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirement imposed by HUD, and they would also be included as expenditures on the Schedule. These loans are collateralized by mortgages on the property.

As of December 31, 2004, there are seven loans outstanding totaling \$432,539 as presented on the basic financial statements.

#### NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

**LORAIN COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(CONTINUED)**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

**NOTE E - DISCRETELY PRESENTED COMPONENT UNITS**

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

**LORAIN COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 §505**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of auditor's report issued on the financial statements	Unqualified Opinion
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level?	No
(d)(1)(ii)	Were there any other reportable conditions in internal control reported at the financial statement level?	No
(d)(1)(iii)	Was there any material noncompliance reported at the financial statement level?	No
(d)(1)(iv)	Were there any material weaknesses in internal control over major programs reported?	No
(d)(1)(iv)	Were there any other reportable conditions in internal control over major programs reported?	No
(d)(1)(v)	Type of auditor's report issued on compliance for major programs	Unqualified
(d)(1)(vi)	Were there any reportable audit findings under §510?	No

**LORAIN COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 §505**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

**(CONTINUED)**

(d)(1)(vii)	Major Programs:	Medicaid Cluster (Title XIX), CFDA #93.767 and 93.778; Highway Planning and Construction, CFDA #20.205; Block Grants for Prevention and Treatment of Substance Abuse, CFDA #93.243 and #93.959; State Domestic Preparedness Equipment Support Program, CFDA #97.004
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: >\$726,766 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

LORAIN COUNTY, OHIO

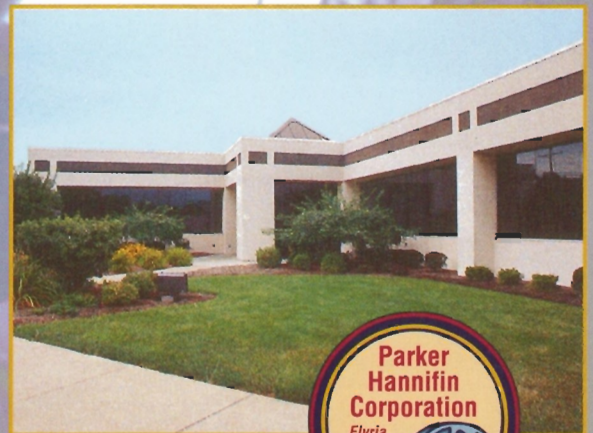
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 §505

FOR THE YEAR ENDED DECEMBER 31, 2004

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid; Explain
2003-002	Project Wage Determination not updated after 180 days.	Yes	Finding no longer valid.



# Lorain County



## Comprehensive Annual Financial Report

For The Year Ended December 31, 2004

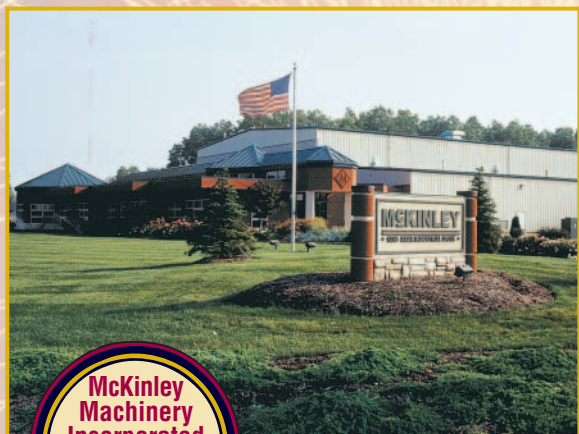
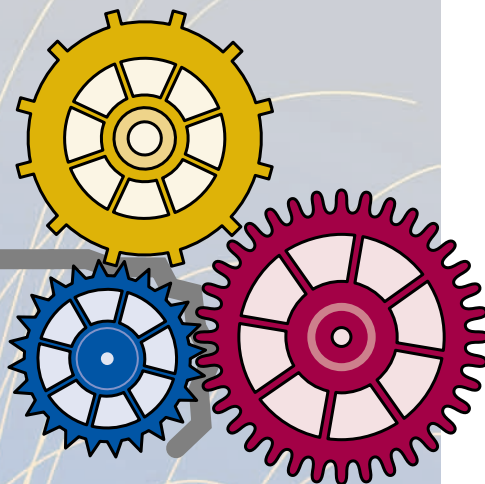
Mark R. Stewart, Auditor







# INTRODUCTION SECTION



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# **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2004*



## **Lorain County Ohio**

**Mark R. Stewart**  
Lorain County Auditor

*Prepared by:*

**J. Craig Snodgrass, CPA, CGFM**  
Asst. Chief Deputy Auditor

**Lillian C. Brand**  
Asst. Comptroller

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**LORAIN COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2004**

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**LORAIN COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004**

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**LORAIN COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2004**

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# OFFICE OF THE AUDITOR

## LORAIN COUNTY, OHIO

**MARK R. STEWART**

Auditor

July 27, 2005

Lorain County Commissioners:

Honorable Elizabeth C. Blair, President  
Honorable Lori Kokoski  
Honorable Ted Kalo

Citizens of Lorain County

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for the County of Lorain, Ohio, for the year ended December 31, 2004. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

The Comprehensive Annual Financial Report (CAFR) is presented in three sections:

1. The Introductory Section includes a Table of Contents, the Letter of Transmittal, a list of elected officials, the organization chart of the county government, the organizational chart of the County Auditor's Office, the Lorain County Geographical Information System Maps, and the GFOA Certificate of Achievement.
2. The Financial Section includes the Independent Auditor's Report, Management's Discussion and Analysis, the Financial Statements, which include explanatory notes and relevant supplemental financial statements and schedules for 2004.
3. The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County which may be used to extrapolate trends for comparative years.

This transmittal letter should be read in conjunction with the Management's Discussion and Analysis, which provides a narrative introduction, overview and analysis of the basic financial statements.

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 2000 census, the County had a population of 284,664, 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. Common Pleas Judges, Domestic Relations Judges, and the Probate Judge are also elected on a county-wide basis.

The County provides its citizens a wide range of services that include human and social services, health and community assistance services, road and bridge maintenance, and other general and administrative support services. The County also operates an enterprise fund sewer operation.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Lorain County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." 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 Lorain County Regional Airport Authority, the Murray Ridge Production Center, Inc. and the Lorain County Port Authority have been included as discretely presented component units.

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

Lorain County General Health District  
Lorain County Soil and Water Conservation District  
Local Emergency Planning Commission  
Lorain County Family and Children First Council

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

## **ECONOMIC CONDITION AND OUTLOOK**

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization, while also offering a rural atmosphere and a variety of lifestyles for its inhabitants. The County is traversed by two major limited-access highways and a number of major State and U.S. Highways. Interstate Highways 80 and 90, major east-west transportation links, provide residents of the County direct access to major economic centers such as Chicago, Illinois, to the west and Cleveland, Ohio; Erie, Pennsylvania; and Buffalo and Rochester, New York to the east. State and U.S. Routes, such as U.S. 6 and 20 and State Routes 2, 57, 58, 254, and 611, provide excellent access to local and regional markets south, east and west. The excellent road network of the County has attracted over 41 common carriers that serve the area.

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to ship to rail, and docks and other facilities for the receipt of iron ore, gypsum ore, 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**

The County completed a number of major construction and renovation projects along with expanding into and strengthening its economic development tools in 2004, with the intention to better serve the citizens of Lorain County. It is critical to invest in the infrastructure of the County and to maintain the high level of service that the citizens expect.

The County spent approximately \$8.9 million in 2004 to complete the long awaited "crown jewel" of construction projects- the new Lorain County Justice Center. The total capitalized construction costs of the project amounted to \$41.7 million. A long-time in the making, the County officially broke ground on the 228,000 square foot facility on May 3, 2002. The total estimated costs of the project of \$46 million included improvements other than the brick and mortar, and was paid from cash reserves on hand, and the issuance of \$25 million in bonds. The seven story structure was substantially completed in 2003 and occupied in May of 2004. The Justice Center is home to the offices of the five General Division Judges, three Domestic Judges, the Probate Court Judge, the County Prosecutor and the County Clerk of Courts. The approval for a sixth General Division Judge was recently authorized by the State Legislature with the anticipated term to commence in January 2007. The Justice Center was designed and built to accommodate for the future growth of the General Division Judge, and our justice system.

With the construction of this facility, the County has been able to consolidate these departments and locate in one building instead of multiple locations as in the past. This should increase the efficiency and coordination of work between these departments and the taxpayers that require their assistance. A number of other County departments have moved into the vacated Pre-1900's Courthouse that housed most of the Judges. The remaining departments such as the County Commissioners, Children Services, Recorder, Auditor and Treasurer will remain in the County Administration building.

In April of 2004, bonds were issued in the amount of \$3.87 million for various purpose improvements. Approximately \$1.7 million was to acquire, renovate, improve, equip and furnish the County Board of Elections building. Historically, the County had leased two Board of Elections office buildings, one located in the county seat of Elyria and the other in the County's most populous city, Lorain. In a cost saving move, the Commissioners resolved to purchase a facility in lieu of rent, as the yearly lease payments were approximately the same as the yearly bond payments. The County now owns a facility that is centrally located with highway access to conduct business. The other \$2.1 million is intended to pay for the costs of improvements to roads, highways and bridges within Lorain County. The bond payments are to be paid from proceeds received by the County Engineer from the State of Ohio gasoline excise tax fund. General Fund monies would not be impacted.

On March 7, 2004 the County officially assumed the operations of the Lorain County Transit Authority to help leverage the County's financial strength and boost the funding sources available to the public transportation operation. The Commissioner's also passed a resolution in May of 2005 and assumed the operations of the Lorain County Regional Airport Authority which would maximize the economic growth of the County and enhance the opportunities for economic development at the airport. These actions are very important to the long-term economic benefit of the County as its population continues to increase. There were approximately 1,800 new homes built in 2004, with record numbers in conveyances and sales tax collections. As the State and surrounding Counties have been affected by current economic conditions, Lorain County has shown moderate to heavy growth in a number of these key economic areas. Lorain County anticipates continued and successful growth in its approach to operations.

## **DEPARTMENT FOCUS**

The featured department for this year's CAFR is the office of the Common Pleas Judges, in particular Judge Thomas W. Janas.

Let's face it. When asked to describe government work and government employees, many people think "dull and boring and kind of like being one of the living dead." But, in Lorain County at least, one couldn't be more wrong about the people who run our local government agencies or the work they do for our benefit.

For example, like the robins of spring, each year an astounding 5000+ new legal matters come home to roost at Lorain County Justice Center in Elyria, Ohio. These invading cases are often long, complicated, and require the close personal attention of the men and women that we have elected to the highest judicial offices in our county, the Judges of our county's Court of Common Pleas. Far from boring, a little further investigation reveals that the activities taking place in these highly specialized courts are anything but humdrum. The people involved in assisting the Judges in their everyday operations are pretty special too.

Our local court system is composed of several independent judicial offices, each headed by a judge who is responsible for resolving particular legal disputes. Within the "General Division" of the Justice Center, five Honorable Judges including Edward Zaleski, Lynett McGough, Thomas Janas, Mark Betleski, and Christopher Rothgery, have been charged with protecting Lorain County citizens from adult felony crime and, resolving civil disputes that may involve millions of dollars or maybe just a lemon of a used car.

A quick visit to the office and chambers of Judge Thomas W. Janas, an eleven-year veteran of the Bench and former chief assistant prosecuting attorney for Lorain County, provides ample evidence of the energy and experience of our courts. Judge Janas, like all the General Division Judges, oversees a small staff that aids him in his official endeavors and through all phases of litigation. This staff consists of a bailiff, a court reporter, two secretaries and a law clerk. What makes the courtroom of Judge Janas so noteworthy is that he has personally assembled a team of

tireless legal professionals with 77 years of law-related experience among them. With that kind of quality workforce in place it is no small wonder that Judge Janas still finds his work both exciting and satisfying. It is a feeling reciprocated by his employees.

In conclusion, rest easy knowing that regardless of the status of the victims of crime or the amount of money concerned, our judges and their bright-eyed teams treat all cases that come before them with great respect and impartiality. Whether you are a homeless person or a dot.com millionaire, you will be treated exactly the same when you face the Bench at the new Lorain County Justice Center in downtown Elyria.

## **FINANCIAL INFORMATION**

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

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

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

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

**Budgetary Control** The Board of County Commissioners adopts a permanent appropriation measure in December of the previous year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the department level within the general fund and at the fund 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.

**Debt Limitation** - At December 31, 2004, general obligation bonds outstanding totaled \$28,165,000. During 2004, \$3,870,000 of general obligation bonds were issued and \$1,025,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2004 was \$121,706,841.

The outstanding general obligation debt is primarily related to proceeds of bonds used either to construct or renovate buildings the County uses for its operations.

The County has a liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer system improvements and are being repaid from special assessments charged to benefited property owners. At December 31, 2004, the special assessment liability for the loans was \$1,328,076.

Special Assessment Bonds outstanding at December 31, 2004, were \$4,889,555. Special Assessment Bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

The County maintains an "A-1" credit rating on its long-term bonds from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit.

**Cash Management** - The County pools its cash to simplify cash management. All idle moneys are invested, with the earnings paid into the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit, STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury Bills, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Student Loan Market Association (SLMA) notes, National City Money Market Fund, Federal Home Loan Mortgage Company (FHLMC) notes, Federal securities, commercial paper, bankers acceptances and overnight repurchase agreements. Interest earned on investments is credited to the general fund, except as stipulated by State Statute or County resolution. Interest earnings for the primary government totaled \$2,626,903 during 2004.

A majority of the County's deposits are collateralized with securities held by the pledging financial institutions' trust department or agent in collateral pools that name the County as a participant. The face value of the pooled collateral must equal at least 110% of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Risk Management** - The County maintains self-funded programs for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$250,000 per occurrence. Vehicles and property are covered through the County Risk Sharing Authority (CORSA), and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the State of Ohio Workers' Compensation program.

## **INDEPENDENT AUDIT**

Varney, Fink & Associates, Inc., conducted an independent audit with respect to the basic financial statements for the year ended December 31, 2004. The unqualified 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 the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of federal financial assistance, findings and recommendations, and the report on internal control and compliance are published in a separate report.

## **AWARDS**

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lorain County for its Comprehensive Annual Financial Report for the year ended December 31, 2003. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting.

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

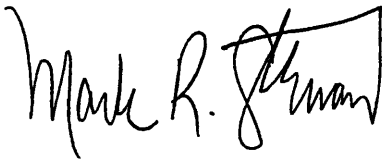
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

## Acknowledgments

The preparation of a financial document of this magnitude is the result of a combined effort of a number of dedicated individuals who deserve recognition for their efforts. I wish to extend my appreciation to the entire staff of the Auditor's office. Special thanks are extended to J. Craig Snodgrass, CPA, CGFM, Lillian Brand, Cheryl Litz, Carmella Phillips, Lisa Hobart, Diane Schuster, Maggie Barta, Jessica Yarish, Rhonda Heginbotham, John Rokasy and the Budget Department.

In addition, I would like to express my appreciation to Steven G. Luca, CPA and James J. Czarney CPA of Frank, Seringer & Chaney, Inc. for their consultation and assistance in this project. Also, I wish to express my appreciation to 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 "Mark R. Stewart". The signature is written in a cursive style with a large, stylized initial "M".

Mark R. Stewart  
Lorain County Auditor

**Lorain County, Ohio**  
Elected Officials  
As of December 31, 2004

---

**Board of Commissioners**

Elizabeth C. Blair  
Mary Jo Vasi (ending 01/01/05)  
David J. Moore (ending 01/02/05)  
Ted Kalo (commencing 01/03/05)  
Lori Kokoski (commencing 01/02/05)

**County Auditor**

Mark R. Stewart

**County Treasurer**

Daniel J. Talarek

**Prosecuting Attorney**

Gary Bennett (ending 01/02/05)  
Dennis Will (commencing 01/03/05)

**Clerk of Courts**

Ron Nabakowski

**Coroner**

Paul M. Matus

**Common Pleas Court Judges**

Kosma Glavas  
Edward M. Zaleski  
Lynett M. McGough  
Thomas W. Janas  
Mark Betleski

**Probate Court Judge**

Frank J. Horvath

**Domestic Relations Judges**

David A. Basinski

Paulette Lilly

Debra Boros

**Engineer**

Kenneth P. Carney

**Recorder**

Judy Nedwick

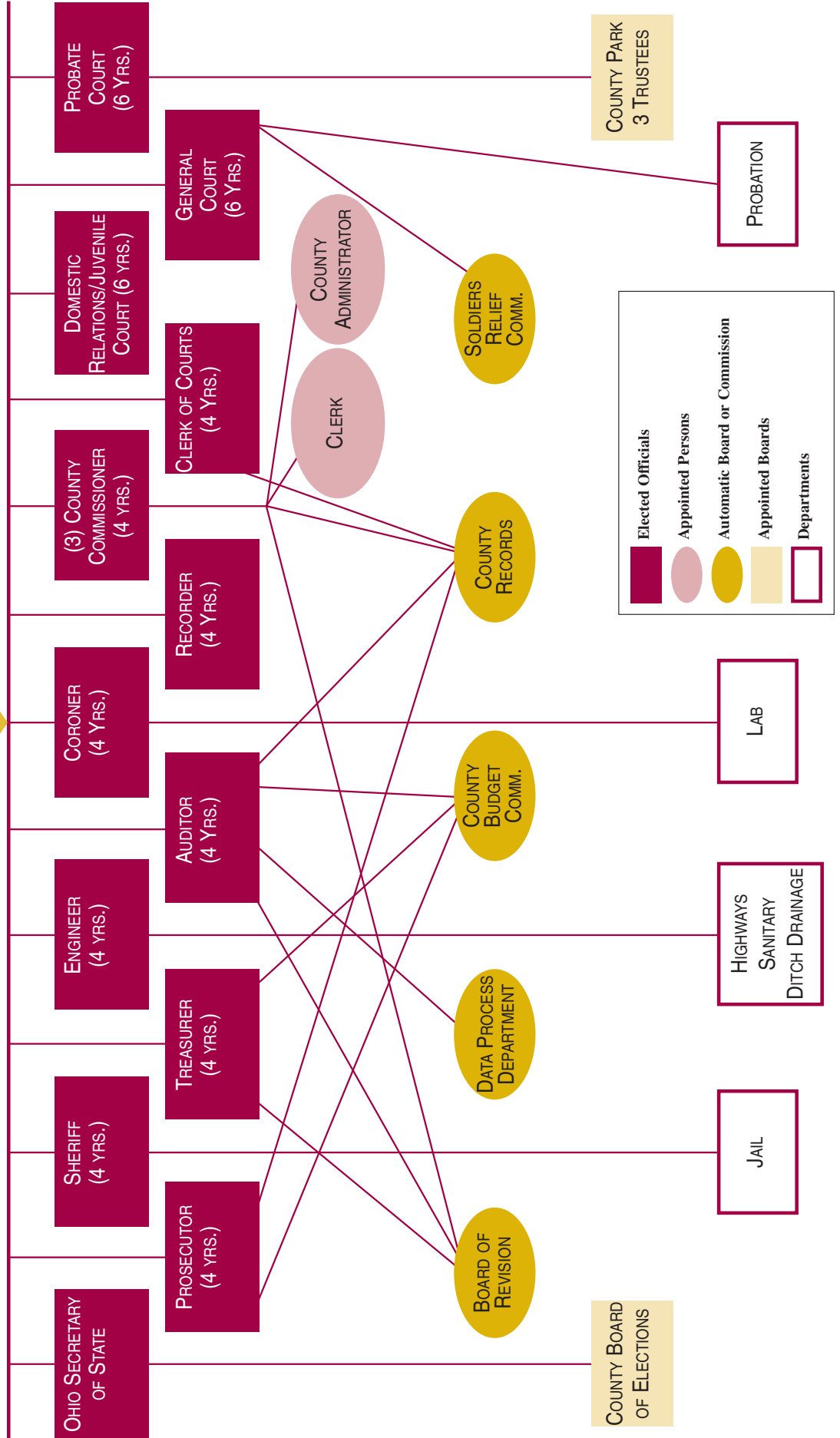
**Sheriff**

Phil R. Stammitti



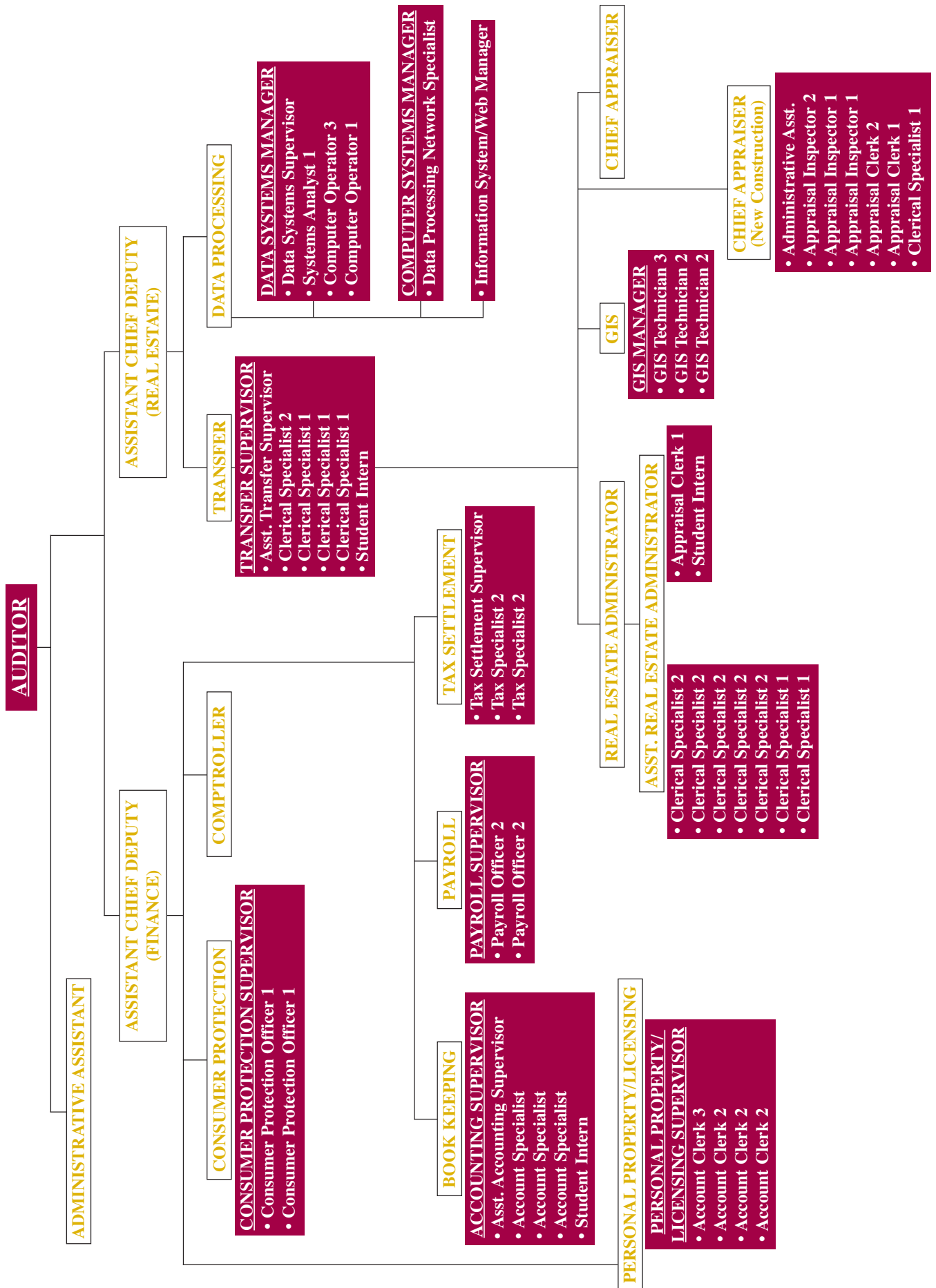
# Lorain County Government

## REGISTERED VOTERS



<span style="display:inline-block; width:15px; height:15px; background-color:maroon;"></span>	Elected Officials
<span style="display:inline-block; width:15px; height:15px; background-color:lightpink;"></span>	Appointed Persons
<span style="display:inline-block; width:15px; height:15px; background-color:yellow;"></span>	Automatic Board or Commission
<span style="display:inline-block; width:15px; height:15px; border:1px solid maroon;"></span>	Appointed Boards
<span style="display:inline-block; width:15px; height:15px; border:1px solid maroon;"></span>	Departments

# Lorain County Auditor's Organizational Chart





## Black River Landing





## Quarry Project





## Walker & SR 83, Avon Lake





## Sandy Ridge Metropark



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lorain County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Nancy L. Ziehl*

President

*Jeffrey R. Enos*

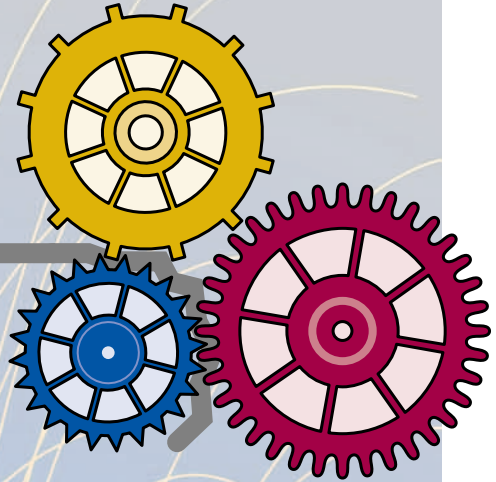
Executive Director

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# FINANCIAL SECTION



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**INDEPENDENT AUDITOR'S REPORT**

The Board of County Commissioners,  
County Auditor and County Treasurer  
Lorain County  
226 Middle Avenue  
Elyria, OH 44035

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Lorain County, Ohio, (the County) as of and for the year ended December 31, 2004 which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Murray Ridge Production Center, Inc., a discretely presented component unit, which statements reflect total assets of \$1,620,568 as of June 30, 2004, and total revenues of \$1,461,214 for the year then ended. We did not audit the financial statements of the Lorain County Regional Airport Authority, a discretely presented component unit, which statements which reflect total assets of \$12,400,504 as of December 31, 2004, and total revenues of \$3,763,968 for the year then ended. We did not audit the financial statements of the Lorain County Port Authority, a discretely presented component unit, which statements which reflect total assets of \$2,568,873 as of December 31, 2004, and total revenues of \$62,330. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc., the Lorain County Regional Airport Authority and the Lorain County Port Authority, discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Murray Ridge Production Center, Inc. were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

## INDEPENDENT AUDITOR'S REPORT (continued)

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County, as of December 31, 2004, and the respective changes in financial position and cash flows where applicable, thereof and the respective budgetary comparison for the General Fund, Job and Family Services, Children Services, Community Mental Health and MRDD for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2005 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors are fairly stated in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

VARNEY, FINK & ASSOCIATES, INC.  
Certified Public Accountants

July 27, 2005

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2004**

---

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, 2004. 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**

Key financial highlights for 2004 are:

- The General Fund balance increased \$442,314 or 1%.
- The County had record sales tax revenues and conveyance fee collections during 2004 with strong real estate tax collections, offsetting lower recorder fees and investment income.
- Construction of The Justice Center project used approximately \$8.9 million of cash during 2004.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Lorain County as an entire operating entity. The basic financial statements are comprised of three components: The Government-wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements. The statements also provide additional information of specific financial conditions.

**Government-wide Financial Statements**

The Government-wide Financial Statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets and Statement of Activities - The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The Statement of Activities presents information indicating the County's net assets change during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used in a private-sector business. This basis of accounting takes into consideration all of the current year's revenues and expenditures, regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. The change in net assets informs the reader as to whether, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets should also be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

Government Activities – The reporting of services including public safety, social services programs, administration, and all departments, with the exception of our Sewer Fund and Transit System, are reported as Government Activities.

Business-Type Activity – The County charges user fees to recoup the cost of the operation of the Sewer System and County Transit as well as all capital expenses associated with the facilities.

Component Units – The County includes financial data of the Lorain County Regional Airport Authority, Murray Ridge Production Center, Inc. and the Lorain County Port Authority. These component units are described in Note 1 of the Notes to the Financial Statements. The component units are separate entities and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

**Lorain County, Ohio**  
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The Government-wide Financial Statements can be found on pages 13-15 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into the following three categories: Governmental Funds, Proprietary Funds and Fiduciary Funds. Fund financial reports provide detailed information about those funds. Based on restriction on use of dollars in those funds, the County has established many funds that account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. Lorain County's major funds are: General Fund, Board of Mental Retardation and Developmental Disabilities (MRDD), Children Services, Community Mental Health, Job and Family Services and Q Construction.

**Governmental Funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be helpful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the County's near-term financial decisions. Both the Governmental Funds Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds. Data from the other governmental 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. The governmental fund financial statements can be found on pages 16-21 of this report.

The County adopts an annual appropriated budget for all county funds under its jurisdiction. A budgetary comparison statement has been provided for the General Fund, Job & Family Service Fund, Children Services Fund, Community Mental Health and MRDD Fund to demonstrate compliance with this budget.

**Proprietary Funds** – The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an Enterprise Fund to account for its Sanitary Engineer operations and the Lorain County Transit System. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County used an Internal Service Fund to account for the medical self-insurance. The proprietary fund financial statements can be found on pages 29-32 of this statement.

**Fiduciary Funds** – Are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds is not available to support the County's own programs. The Fiduciary Fund financial statements can be found on page 33 of this statement.



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Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 38-75 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that can be found on pages 77-186 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$290.8 million (\$280.9 million in governmental activities and \$9.9 million in business-type activities) as of December 31, 2004. The largest portion of the County's net assets (56.5%) is in unrestricted net assets and (38.4%) is in investment in capital assets (i.e.; buildings, land, equipment and machinery, infrastructure), less any related debt used to acquire those assets that is still outstanding. Lorain County uses these capital assets to provide services to citizens; consequently, these assets are 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. Net assets are included in the following Table 1.

**TABLE 1**  
**NET ASSETS**  
**(In Millions)**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b><u>2004</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
<b>Assets</b>						
Current and Other Assets	\$205.3	\$201.3	\$ 1.1	\$ .1	\$206.4	\$201.4
Capital Assets, net	<u>134.8</u>	<u>132.3</u>	<u>11.3</u>	<u>10.4</u>	<u>146.1</u>	<u>142.7</u>
Total Assets	<u>\$340.1</u>	<u>\$333.6</u>	<u>\$12.4</u>	<u>\$10.5</u>	<u>\$352.5</u>	<u>\$344.1</u>
<b>Liabilities</b>						
Current and Other Liabilities	\$ 15.9	\$ 16.1	\$ 1.1	\$ .1	\$ 17.0	\$ 16.2
Long-Term Liabilities due within one year	5.0	4.8	.1	.1	5.1	4.9
Long-Term Liabilities due in more than one year	<u>38.3</u>	<u>35.3</u>	<u>1.3</u>	<u>1.4</u>	<u>39.6</u>	<u>36.7</u>
Total Liabilities	<u>\$ 59.2</u>	<u>\$ 56.2</u>	<u>\$ 2.5</u>	<u>\$ 1.6</u>	<u>\$ 61.7</u>	<u>\$ 57.8</u>
<b>Net Assets</b>						
Invested in Capital Assets Net of Debt	\$ 101.8	\$ 99.9	\$ 10.0	\$ 9.0	\$111.8	\$108.9
Restricted:						
Highways and Streets	6.5	6.3	-	-	6.5	6.3
Justice Center	8.1	17.3	-	-	8.1	17.3
Unrestricted	<u>164.5</u>	<u>153.9</u>	<u>(.1)</u>	<u>(.1)</u>	<u>164.4</u>	<u>153.8</u>
Total Net Assets	<u>\$280.9</u>	<u>\$277.4</u>	<u>\$ 9.9</u>	<u>\$ 8.9</u>	<u>\$290.8</u>	<u>\$286.3</u>

At December 31, 2004, Unrestricted assets (\$164.5 million) may be used to meet the County's ongoing obligations to citizens and creditors.

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Table 2 below, indicates the changes in net assets for the year ended December 31, 2004 and 2003.

**TABLE 2**  
**CHANGES IN NET ASSETS**  
**(In Millions)**

	<b>Governmental</b>		<b>Business Type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Revenues						
Program Revenues:						
Charge for Services	\$ 35.6	\$ 33.7	\$1.5	\$ .9	\$ 37.1	\$ 34.6
Operating Grants and Contributions	91.8	77.8	1.0	-	92.8	77.8
Capital Grants and Contributions	3.3	7.2	-	-	3.3	7.2
General Revenues:						
Taxes	70.4	66.9	-	-	70.4	66.9
Investment Income	2.6	1.9	-	-	2.6	1.9
Intergovernmental Revenue not Restricted to Specific Programs	10.7	10.8	-	-	10.7	10.8
Premium on Bonds, Including Interest	-	-	-	-	-	-
Other	<u>.8</u>	<u>.6</u>	<u>-</u>	<u>-</u>	<u>.8</u>	<u>.6</u>
Total Revenues	<u>\$215.2</u>	<u>\$198.9</u>	<u>\$ 2.5</u>	<u>\$ .9</u>	<u>\$217.7</u>	<u>\$199.8</u>
Program Expenses and Transfers						
General Government:						
Legislative and Executive	\$ 32.7	\$ 33.8	\$ -	\$ -	\$ 32.7	\$ 33.8
Judicial System	15.2	13.7	-	-	15.2	13.7
Public Safety	22.4	20.6	-	-	22.4	20.6
Public Works	15.4	14.3	-	-	15.4	14.3
Health	44.8	41.7	-	-	44.8	41.7
Human Services	73.4	69.8	-	-	73.4	69.8
Economic Development and Assistance	.6	1.1	-	-	.6	1.1
Intergovernmental	.6	.5	-	-	.6	.5
Interest and Fiscal Charges	1.9	.6	-	-	1.9	.6
Transfers	1.0	-	(1.0)	-	-	-
Sewer System	-	-	1.2	1.3	1.2	1.3
County Transit	<u>-</u>	<u>-</u>	<u>3.5</u>	<u>-</u>	<u>3.5</u>	<u>-</u>
Total Expenses	<u>\$208.0</u>	<u>\$196.1</u>	<u>\$3.7</u>	<u>\$1.3</u>	<u>\$211.7</u>	<u>\$197.4</u>
Change in Net Assets	7.2	2.8	(1.2)	(.4)	6.0	2.4
Net Assets – Beginning	<u>273.7</u>	<u>274.6</u>	<u>11.1</u>	<u>9.3</u>	<u>284.8</u>	<u>283.9</u>
Net Assets – Ending	<u>\$280.9</u>	<u>\$277.4</u>	<u>\$9.9</u>	<u>\$8.9</u>	<u>\$290.8</u>	<u>\$286.3</u>



**Lorain County, Ohio**  
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**Governmental Activities**

Tax revenue accounts for \$70,431,578 of the \$215,282,669 total revenue for governmental activity, or 32.7% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$9,238,056 and the Job and Family Services, receiving \$1,455,224.

The County's direct charges to users of governmental services made up \$35,634,842 or 17% of total governmental revenue. These charges are for fees for real estate transfers, collection of taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Human Services accounts for \$73,392,588 of the \$207,031,110 total expenses for governmental activities, or 35% of total expenditures. The next largest program is Health, which equals \$44,817,754 or 22% of total governmental expenses.

**Business-Type Activities**

The net assets for the business-type activities for the County decreased by \$1,237,967 during the year 2004. Major revenue sources were Charges for Services of \$1,435,857 and Operating Grants of \$1,041,165.

**Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to demonstrate and ensure compliance with finance related legal requirements.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$110,138,670, a decrease of \$2,848,826 in comparison with the prior year. Approximately 77% of this total amount, or \$85,322,430 is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not readily available for new spending since it has already been committed to (1) liquidate contracts and purchase orders from the prior or current period of \$8,000,350, (2) to pay debt service of \$2,388,147, or (3) for a variety of other restricted purposes of \$14,427,743.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the General Funds unreserved balance was \$26,035,198, while the total fund balance reached \$39,881,461. As a measure of the General Funds liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 52% of total General Fund expenditures, while total fund balance represents 79% of that same amount.

The fund balance of the County's General Fund increased by approximately \$413,083 or 1%. This increase is due in part by record sales tax revenues and conveyance fee collections during 2004 offsetting decreases in interest income and recorder fee collections.

The other major governmental funds of the County are Job and Family Services, Children Services, Community Mental Health, Board of Mental Retardation and Development Disabilities (MRDD), and Q Construction.

The fund balance of the Job and Family Services decreased by approximately \$90 thousand.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
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The fund balance for Children Services Board increased by \$256,569. The increase is due to increased tax collections and funding amounts in state grants and timing issues on when monies are received.

The fund balance for the Community Mental Health Board increased approximately \$1.8 million due to strong tax levy collections and an increase in Intergovernmental Revenue.

The fund balance for the Board of Mental Retardation and Developmental Disabilities experienced a net increase by \$3,811,957 due primarily to one time expenditures experienced in 2003 did not occur in 2004 lowering expenses, thus increasing the Fund balance.

The Q Construction fund balance decreased by \$8.5 million due to actual construction costs incurred predominantly on The Justice Center project.

Enterprise Funds - The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Sewer fund totaled \$(177,946) and the decrease in net assets of the Sewer Fund was \$291,818 for the year. The County Transit Fund unrestricted net assets totaled \$93,172 at year end and net assets decreased \$(946,149) during the year.

**General Fund Budgetary Highlights**

As, required by State statute, the Board of County Commissioners adopts an annual appropriation (budget) resolution, effective the first day of January, for all County funds under its jurisdiction. In addition to the County General Fund, ninety-three (93) funds representing various governmental, proprietary and fiduciary activities are included in the annual appropriation process.

The fiscal dynamics of the County General Fund may be summarized as follows for 2003 and 2004:

	2003	2004	Increase/(Decrease)
Fund Balance at Beginning of Year	\$22,538,401	\$21,245,689	\$(1,292,712)
Revenues	51,871,033	54,119,124	2,248,091
Expenditures	48,270,887	49,588,711	1,317,824
Advances/Transfers In/(Out)	(4,892,858)	(3,575,513)	(1,317,345)
Fund Balance at End Of Year	\$21,245,689	\$22,200,589	\$954,900

The ending year County General Fund balance increased \$954,900 or 4.5% as compared to Year 2003. This increase is a reflection of the total Fund activity, in terms of Revenues, Expenditures and Transfers/Advances. Revenues increased by \$2,248,091 (4.3%) represented by strong increases in Property and Other Tax collections, Sales Tax and payments for Licenses, Permits and Fees. Expenditures increased by \$1,317,824 (2.7%) represented by increases in Legislative & Executive, Public Safety and Human Services areas combined with a major increase in the area of Capital Outlays. With the national, state and local economies continued recovery from the recession of 2001 and 2002 and modest but uneven growth in 2004, it is positive to note that increases to The County General Fund Revenues exceeded increases in The County General Fund Expenditures by \$930,267 (70.6%).

The recording of daily, weekly and monthly General Fund Revenues and Expenditures as compared to the original budget necessitates updates toward a final annual budget. In terms of revenues, not only are daily reviews of specific line item revenue accounts examined closely and independently by both the County Auditor's office and the Commissioners' Budget Department, but also, extensive quarterly reviews for all line item revenue accounts are undertaken on a coordinated and

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2004**

joint effort basis by these departments. Monthly General Fund financial reports are prepared which analyze monthly and year-to-date comparisons of revenues, expenditures and cash balances.

The County General Fund is organized and structured on the basis of thirty-five (35) Departments and Cost Centers – each with its own set of budgeted line item accounts. For continued growth restraint of County General Fund Expenditures, Commissioners continued the following budget policy decisions initiated with the 2003 County General Fund Budget for all Departments:

- 1) Department Salaries & Wages and their associated line item accounts were carefully scrutinized and increased or decreased where necessary.
- 2) Mandated line item accounts were reviewed and increased, decreased or maintained at their 2003 levels as required by the Ohio Revised Code.
- 3) Supplies and Equipment line item accounts were maintained at their 2003 levels.
- 4) Travel and Staff Training line item accounts were maintained at their 2003 levels.
- 5) Discretionary departmental line item accounts were maintained at their 2003 levels.

In terms of total General Fund Expenditures and the diversity of services offered to the public, the following major components are illustrated:

	Service Component	2003 Budget	% Of Total 2003 Budget	2004 Budget	% Of Total 2004 Budget	\$ Increase/ (Decrease)	% Increase/ (Decrease)
1.	Legislative/Executive	\$24,667,225	51.1%	\$25,412,010	51.2%	\$744,785	3.0%
2.	Judicial	13,955,558	28.9%	13,967,829	28.2%	12,271	0.1%
3.	Public Safety	6,519,459	13.5%	6,765,060	13.6%	245,601	3.8%
4.	Capital Outlay	240,652	0.5%	356,355	0.7%	115,703	48.1%
5.	Human Services	2,161,003	4.4%	2,356,041	4.8%	195,038	9.0%
6.	Inter-Governmental	451,533	1.0%	465,222	1.0%	13,689	3.0%
7.	Public Works	271,567	0.6%	262,795	0.5%	(8,772)	(3.2%)
8.	Health	3,890	0.0%	3,399	0.0%	(491)	(12.6%)
	<b>Total Expenditures</b>	<b>\$48,270,887</b>	<b>100.0%</b>	<b>\$49,588,711</b>	<b>100.0%</b>	<b>\$1,317,824</b>	<b>2.7%</b>

Legislative/Executive and Judicial components are responsible for approximately four-fifths (79.4%) of all General Fund Expenditures in 2004, a \$757,056 (3.1%) increase as compared to Year 2003. These two service components contain the majority of all personnel salaries and benefits from the County General Fund. One line-item account within these components that represents a large portion of the increased expenditures is the increase cost for employee health insurance & prescription drug coverage. Future issues that may have an effect on the expenditures of the County General Fund, as related to employee staffing will be the creation of a "Family Court" which will combine the current Domestic Relations and Probate Courts and add a sixth Judge to the County Court of Common Pleas.

**Capital Assets and Debt Administration**

Capital Assets – The County's investment in capital assets for its governmental and business-type activities as of December 31, 2004, amounts to \$146,162,856 (net of accumulated depreciation). This investment in capital assets includes land, building structures and improvements, furniture, fixtures and equipment and infrastructure. The total increase in the County's investment in capital assets for the current fiscal year was 6% for governmental activities.

Major capital asset event during the fiscal year was the completion of the \$46 million Justice Center Project.

Additional information of the County's capital assets can be found in Note 8.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2004**

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**Debt Administration**

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

Moody's Investors Services had assigned an "A-1" bond rating for Year 2004 which was upgraded on June 21, 2005 to "Aa3" bond rating for the County. Fitch's had assigned an "AA" rating to the County for Year 2004 bonding needs. These high ratings result in the flexibility of borrowing at extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory as the result of management's conservative approach to the annual budgeting process.

At the year ended 2004 the Lorain County General Obligation (G.O.) Bond Indebtedness was \$28,165,000. Excluding the County's April 2002 20-year G.O. Bond current \$18,705,000 debt balance for a new \$46,000,000 Justice Center Project, total G.O. Bond Indebtedness was \$9,460,000 at year-end 2004 as compared with year-end 2003 of \$5,920,000 an increase of \$3,540,000 (59.8%). This increase is attributed to issuing \$1,755,000 in new G.O. Bonds for the purchase of a building to house the Lorain County Board of Election (BOE) pay off of \$2,000,000 of short term debt and the need to reduce the long term General Fund costs of having multiple satellite BOE office locations. Of the \$9,460,000 amount, \$3,380,000 is attributable to the County's Human Service Building, which is fully reimbursable to the County by State monies; and, \$2,115,000 is to the capital funding needs of the County Engineer's Office, with yearly debt service amounts fully reimbursable to the County from the Motor Vehicle Gas Tax Revenues.

**General Obligation Bonds**

Human Service Building	\$ 3,380,000
Juvenile Facilities	2,210,000
Engineer's Office	2,115,000
Board of Elections	1,755,000
	<hr/>
	9,460,000
Justice Center	18,705,000
	<hr/>
Total	<u>\$28,165,000</u>

In addition to general obligation bonds and notes to meet its borrowing needs the County utilizes OWDA loans and Special Assessment bonds and notes to finance Sanitary Sewer and Waterline Projects. Current debt levels are modest and are reimbursable by way of sewer assessments and tap-in fees. 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.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for the County is currently 6.7%, which is a decrease from the rate of 7.3% a year ago. The state average unemployment rate was 6.0% and the national average was 5.5%.
- Inflationary trends in the region compare favorably; unfavorably to national indices.

During the current fiscal year, unreserved fund balances in the general fund decreased from \$26,857,666 to \$26,035,198. The County has prepared a budget for 2005 without appropriating any of the unreserved balance. The County prepared a revenue-balanced budget for the General Fund without an increase in taxes or increase in fees or charges for services.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2004**

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**Request for Information**

This financial report is designed to provide a general overview of Lorain County's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to:

J. Craig Snodgrass, CPA CGFM  
Assistant Chief Deputy Auditor  
Lorain County Administration Building  
Elyria, Ohio 44035

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**Lorain County, Ohio**  
**Statement of Net Assets**  
December 31, 2004

	<u>Primary Government</u>			<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 112,543,624	\$ 464,448	\$ 113,008,072	\$ 1,012,079
Cash with Fiscal and Escrow	411,882	-	411,882	-
Investments	-	-	-	846,232
Receivables, Net of Allowances	90,888,371	944,414	91,832,785	946,919
Internal Balances	351,243	(351,243)	-	-
Due from Component Units	83,247	-	83,247	-
Inventory	1,015,319	355	1,015,674	-
Prepaid Expenses	-	-	-	13,104
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Fund Program Reserves	-	-	-	2,530,503
Capital Assets not being Depreciated	6,242,734	51,684	6,294,418	7,354,394
Capital Assets, net of Depreciation	128,571,946	11,296,492	139,868,438	3,885,714
Total Assets	<u>\$ 340,108,366</u>	<u>\$ 12,406,150</u>	<u>\$ 352,514,516</u>	<u>\$ 16,589,945</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 12,320,171	\$ 1,036,348	\$ 13,356,519	\$ 986,784
Claims Payable	1,662,734	-	1,662,734	-
Intergovernmental Payable	1,910,230	22,028	1,932,258	148,055
Deferred Revenue	-	-	-	34,000
Noncurrent Liabilities:				
Due within One Year	5,043,984	150,685	5,194,669	-
Due in more than One Year	38,275,645	1,261,763	39,537,408	82,280
Total Liabilities	<u>59,212,764</u>	<u>2,470,824</u>	<u>61,683,588</u>	<u>1,251,119</u>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	101,760,125	10,020,100	111,780,225	11,167,098
Restricted:				
Highways & Streets	6,526,138	-	6,526,138	-
Justice Center	8,100,201	-	8,100,201	-
Bond Fund Program Reserves	-	-	-	2,530,503
Capital Improvements	-	-	-	202,038
Donor Restricted	-	-	-	83,834
Unrestricted	164,509,138	(84,774)	164,424,364	1,355,353
Total Net Assets	<u>\$ 280,895,602</u>	<u>\$ 9,935,326</u>	<u>\$ 290,830,928</u>	<u>\$ 15,338,826</u>

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

**Lorain County, Ohio**  
**Statement of Activities**  
For the Year Ended December 31, 2004

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government:</b>				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 32,734,506	\$ 21,391,157	\$ 367,054	\$ 3,084,634
Judicial	15,194,491	2,964,106	499,283	-
Public Safety	22,436,361	1,819,885	2,538,963	3,122
Public Works	15,442,116	994,055	7,188,087	185,241
Health	44,817,754	6,921,340	26,261,348	-
Human Services	73,392,588	1,544,299	54,475,356	-
Economic Development and Assistance	585,003	-	432,217	-
Intergovernmental	557,397	-	-	-
Interest on Long-Term Debt	1,873,180	-	-	-
Total Government Activities	<u>207,033,396</u>	<u>35,634,842</u>	<u>91,762,308</u>	<u>3,272,997</u>
Business-Type Activities:				
Sewer	1,229,826	938,008	-	-
County Transit	3,533,112	497,849	1,041,165	-
Total Business-Type Activities	<u>4,762,938</u>	<u>1,435,857</u>	<u>1,041,165</u>	<u>-</u>
Total Primary Government	<u>211,796,334</u>	<u>37,070,699</u>	<u>92,803,473</u>	<u>3,272,997</u>
 <b>Component Units:</b>				
Lorain County Regional Airport Authority	761,428	86,966	403,000	3,258,982
Lorain County Port Authority	52,045	41,103	-	-
Murray Ridge Production Center, Inc.	1,347,929	1,378,130	47,597	-
Total Component Units	<u>\$ 2,161,402</u>	<u>\$ 1,506,199</u>	<u>\$ 450,597</u>	<u>\$ 3,258,982</u>

General Revenues:  
Taxes  
  Property and Other Taxes  
  Sales  
Intergovernmental Revenue  
not Restricted to Specific Programs  
Investment Income  
Other Income  
Transfers  
  Total General Revenues and Transfers  
Changes in Net Assets  
Net Assets - Beginning (As restated in Note 2)  
Net Assets - Ending

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



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

<b>Governmental Activities</b>	<b>Primary Government Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (7,891,661)	\$ -	\$ (7,891,661)	\$ -
(11,731,102)	-	(11,731,102)	-
(18,074,391)	-	(18,074,391)	-
(7,074,733)	-	(7,074,733)	-
(11,635,066)	-	(11,635,066)	-
(17,372,933)	-	(17,372,933)	-
(152,786)	-	(152,786)	-
(557,397)	-	(557,397)	-
(1,873,180)	-	(1,873,180)	-
<u>(76,363,249)</u>	<u>-</u>	<u>(76,363,249)</u>	<u>-</u>
-	(291,818)	(291,818)	-
-	(1,994,098)	(1,994,098)	-
-	<u>(2,285,916)</u>	<u>(2,285,916)</u>	<u>-</u>
<u>(76,363,249)</u>	<u>(2,285,916)</u>	<u>(78,649,165)</u>	<u>-</u>
-	-	-	2,987,520
-	-	-	(10,942)
-	-	-	77,798
-	-	-	<u>3,054,376</u>
48,527,320	-	48,527,320	-
21,904,258	-	21,904,258	-
10,693,280	-	10,693,280	-
2,626,903	-	2,626,903	60,615
860,761	7,949	868,710	11,119
(1,040,000)	1,040,000	-	-
<u>83,572,522</u>	<u>1,047,949</u>	<u>84,620,471</u>	<u>71,734</u>
7,209,273	(1,237,967)	5,971,306	3,126,110
273,686,329	11,173,293	284,859,622	12,212,716
<u>\$ 280,895,602</u>	<u>\$ 9,935,326</u>	<u>\$ 290,830,928</u>	<u>\$ 15,338,826</u>

**Lorain County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2004**

	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 21,918,618	\$ 2,975,135	\$ 6,395,687	\$ 11,840,568
Cash with Fiscal Agent	-	-	-	-
Receivables, Net of Allowances	17,722,992	8,953,403	11,216,172	9,952,682
Notes Receivable	-	-	-	-
Due from Other Funds	2,718,199	-	-	9,500
Due from Component Units	83,247	-	-	-
Advances to Other Funds	12,516,962	-	-	200,000
Materials and Supplies Inventory	207,309	21,960	1,389	5,659
Total Assets	<u>\$ 55,167,327</u>	<u>\$ 11,950,498</u>	<u>\$ 17,613,248</u>	<u>\$ 22,008,409</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 2,327,909	\$ 920,835	\$ 539,149	\$ 2,420,773
Contracts Payable	51,357	479,345	-	-
Retainage Payable	-	-	-	-
Intergovernmental Payable	616,242	240,786	139,619	54,282
Deferred Revenue	12,276,228	8,366,522	10,288,651	8,716,292
Due to Other Funds	14,130	175,000	27,408	-
Advance from Other Funds	-	-	-	-
Total Liabilities	<u>15,285,866</u>	<u>10,182,488</u>	<u>10,994,827</u>	<u>11,191,347</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,121,992	728,023	-	107,376
Inventory	207,309	21,960	1,389	5,659
Advances	12,516,962	-	-	200,000
Loans	-	-	-	220,220
Notes Receivable	-	-	-	-
Debt Service	-	-	-	-
Unreserved (Deficit), reported in:				
General Fund	26,035,198	-	-	-
Special Revenue Funds	-	1,018,027	6,617,032	10,283,807
Capital Projects Funds	-	-	-	-
Total Fund Balances	<u>39,881,461</u>	<u>1,768,010</u>	<u>6,618,421</u>	<u>10,817,062</u>
Total Liabilities and Fund Balances	<u>\$ 55,167,327</u>	<u>\$ 11,950,498</u>	<u>\$ 17,613,248</u>	<u>\$ 22,008,409</u>

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

<u>MRDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 14,840,453	\$ 9,243,671	\$ 37,360,481	\$ 104,574,613
-	-	411,882	411,882
20,213,072	1,067,937	21,186,019	90,312,277
-	-	475,242	475,242
-	-	90,153	2,817,852
-	-	-	83,247
-	-	-	12,716,962
127,696	-	651,306	1,015,319
<u>\$ 35,181,221</u>	<u>\$ 10,311,608</u>	<u>\$ 60,175,083</u>	<u>\$ 212,407,394</u>
\$ 990,489	\$ 13,218	\$ 2,634,690	\$ 9,847,063
7,202	105,425	998,016	1,641,345
-	2,663	-	2,663
242,752	-	616,549	1,910,230
18,869,280	715,695	14,513,248	73,745,916
2,441	492,300	1,993,626	2,704,905
-	11,425,786	990,816	12,416,602
<u>20,112,164</u>	<u>12,755,087</u>	<u>21,746,945</u>	<u>102,268,724</u>
227,516	3,064,404	2,751,039	8,000,350
127,696	-	651,306	1,015,319
-	-	-	12,716,962
-	-	-	220,220
-	-	475,242	475,242
-	-	2,388,147	2,388,147
-	-	-	26,035,198
14,713,845	-	32,162,404	64,795,115
-	(5,507,883)	-	(5,507,883)
<u>15,069,057</u>	<u>(2,443,479)</u>	<u>38,428,138</u>	<u>110,138,670</u>
<u>\$ 35,181,221</u>	<u>\$ 10,311,608</u>	<u>\$ 60,175,083</u>	<u>\$ 212,407,394</u>

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**Lorain County, Ohio**  
**Reconciliation of Total Governmental Funds Balances**  
**to Net Assets of Governmental Activities**  
**December 31, 2004**

Total governmental funds balances	\$ 110,138,670
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources are therefore not reported in the funds.	134,814,680
Long term liabilities, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(10,265,073)
Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances	73,745,916
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(33,054,555)
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.	<u>5,515,964</u>
Net assets of governmental activities	<u>\$ 280,895,602</u>

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2004**

	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
<b>REVENUES</b>				
Taxes:				
Property	\$ 9,751,086	\$ -	\$ 6,346,610	\$ 9,424,624
Sales	14,592,481	-	-	-
Charges for Services	1,724,112	-	-	-
Licenses and Permits	11,375,797	-	-	-
Fines and Forfeitures	1,826,842	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	11,016,033	25,316,445	8,147,083	12,190,854
Interest Income	2,576,150	-	-	-
Miscellaneous Revenue	1,211,633	-	56,058	542
Total Revenues	<u>54,074,134</u>	<u>25,316,445</u>	<u>14,549,751</u>	<u>21,616,020</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Legislative and Executive	25,058,218	-	-	-
Judicial	14,134,492	-	-	-
Public Safety	6,920,559	-	-	-
Public Works	263,019	-	-	-
Health	4,969	-	-	19,820,460
Human Services	2,099,053	25,039,605	14,292,730	-
Economic Development and Assistance	-	-	-	-
Intergovernmental	557,397	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	356,355	-	-	-
Total Expenditures	<u>49,394,062</u>	<u>25,039,605</u>	<u>14,292,730</u>	<u>19,820,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,680,072</u>	<u>276,840</u>	<u>257,021</u>	<u>1,795,560</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	367,073	-	-	-
Transfers Out	(4,604,831)	(367,073)	-	-
Proceeds of Sale of Bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>(4,237,758)</u>	<u>(367,073)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	442,314	(90,233)	257,021	1,795,560
Fund Balances at Beginning of Year	39,468,378	1,857,886	6,361,852	9,019,261
Increase (Decrease) in Reserve for Inventory	<u>(29,231)</u>	<u>357</u>	<u>(452)</u>	<u>2,241</u>
Fund Balances at End of Year	<u>\$ 39,881,461</u>	<u>\$ 1,768,010</u>	<u>\$ 6,618,421</u>	<u>\$ 10,817,062</u>

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

<u>MRDD</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 18,312,399	\$ -	\$ 3,433,625	\$ 47,268,344
-	-	7,311,777	21,904,258
78,761	-	9,421,267	11,224,140
-	-	4,257,837	15,633,634
-	-	707,311	2,534,153
-	-	99,566	99,566
7,225,595	2,368,939	36,066,014	102,330,963
-	-	50,753	2,626,903
4,716	75,316	924,868	2,273,133
<u>25,621,471</u>	<u>2,444,255</u>	<u>62,273,018</u>	<u>205,895,094</u>
-	-	4,134,737	29,192,955
-	-	36,465	14,170,957
-	-	15,525,007	22,445,566
-	-	9,701,809	9,964,828
217,343	-	24,887,664	44,930,436
21,243,338	-	10,450,837	73,125,563
-	-	490,792	490,792
-	-	-	557,397
-	-	1,310,627	1,310,627
-	-	1,873,180	1,873,180
-	12,669,102	416,493	13,441,950
<u>21,460,681</u>	<u>12,669,102</u>	<u>68,827,611</u>	<u>211,504,251</u>
4,160,790	(10,224,847)	(6,554,593)	(5,609,157)
-	33,500	3,847,700	4,248,273
(415,000)	-	-	(5,386,904)
-	1,685,000	2,185,000	3,870,000
<u>(415,000)</u>	<u>1,718,500</u>	<u>6,032,700</u>	<u>2,731,369</u>
3,745,790	(8,506,347)	(521,893)	(2,877,788)
11,257,100	6,062,868	38,960,151	112,987,496
66,167	-	(10,120)	28,962
<u>\$ 15,069,057</u>	<u>\$ (2,443,479)</u>	<u>\$ 38,428,138</u>	<u>\$ 110,138,670</u>

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**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, 2004**

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

Net change in fund balance - total government funds	\$ (2,877,788)
Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.	73,745,916
Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.	(68,122,550)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period.	6,965,287
Expenses for accrued items, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.	(10,265,073)
Expenses for prior period items, including sick leave, vacation, personal time, and compensated absences are now due in the current period and therefore are recorded in the fund balances and not in the Statement of Activities.	9,503,551
Expenses incurred as a result of asset disposition in the current period	(760,153)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(2,559,373)
Expenses related to changes in inventory not included with governmental activities	28,962
Net revenue of certain activities of internal service funds is reported with governmental activities	<u>1,550,494</u>
Change in net assets of governmental activities	<u>\$ 7,209,273</u>

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 9,336,558	\$ 9,760,193	\$ 9,760,193	\$ -	\$ 9,760,193	\$ -
Sales Tax	13,056,000	14,579,144	14,579,144	-	14,579,144	-
Charges for Services	1,675,850	1,716,172	1,716,891	-	1,716,891	719
Licenses, Permits and Fees	7,979,200	11,258,931	11,388,654	-	11,388,654	129,723
Fines and Forfeitures	1,420,000	1,796,278	1,803,940	-	1,803,940	7,662
Intergovernmental	10,385,906	10,876,656	10,939,256	-	10,939,256	62,600
Interest	3,078,500	2,741,636	2,778,159	-	2,778,159	36,523
Other	1,255,091	1,149,219	1,152,887	-	1,152,887	3,668
<b>Total Revenues</b>	<b>48,187,105</b>	<b>53,878,229</b>	<b>54,119,124</b>	<b>-</b>	<b>54,119,124</b>	<b>240,895</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
Legislative and Executive	27,860,883	30,148,796	25,412,010	1,095,497	26,507,507	3,641,289
Judicial	13,796,490	14,879,851	13,967,829	140,035	14,107,864	771,987
Public Safety	6,390,603	7,193,091	6,765,060	307,477	7,072,537	120,554
Public Works	266,446	277,637	262,795	1,125	263,920	13,717
Health	4,971	4,971	3,399	-	3,399	1,572
Human Services	2,403,747	2,451,950	2,356,041	5,517	2,361,558	90,392
Capital Outlay	871,823	913,572	356,355	59,270	415,625	497,947
Intergovernmental	487,928	487,928	465,222	5,517	470,739	17,189
<b>Total Expenditures</b>	<b>52,082,891</b>	<b>56,357,796</b>	<b>49,588,711</b>	<b>1,614,438</b>	<b>51,203,149</b>	<b>5,154,647</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(3,895,786)</b>	<b>(2,479,567)</b>	<b>4,530,413</b>	<b>(1,614,438)</b>	<b>2,915,975</b>	<b>5,395,542</b>
<b>Other Financing Sources (Uses)</b>						
Advances - In	1,500,000	3,217,233	3,217,233	-	3,217,233	-
Advances - Out	-	(3,640,932)	(3,640,925)	-	(3,640,925)	7
Operating Transfers - In	-	413,010	413,010	-	413,010	-
Operating Transfers - Out	(17,197,656)	(16,756,447)	(3,564,831)	-	(3,564,831)	13,191,616
<b>Total Other Financing Sources (Uses)</b>	<b>(15,697,656)</b>	<b>(16,767,136)</b>	<b>(3,575,513)</b>	<b>-</b>	<b>(3,575,513)</b>	<b>13,191,623</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(19,593,442)</b>	<b>(19,246,703)</b>	<b>954,900</b>	<b>\$ (1,614,438)</b>	<b>\$ (659,538)</b>	<b>\$ 18,587,165</b>
<b>Fund Balance at Beginning of Year</b>	<b>21,245,689</b>	<b>21,245,689</b>	<b>21,245,689</b>			
<b>Fund Balance at End of Year</b>	<b>\$ 1,652,247</b>	<b>\$ 1,998,986</b>	<b>\$ 22,200,589</b>			

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Job and Family Services**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 31,703,012	\$ 25,885,497	\$ 25,890,297	\$ -	\$ 25,890,297	\$ 4,800
<b>Total Revenues</b>	<b><u>31,703,012</u></b>	<b><u>25,885,497</u></b>	<b><u>25,890,297</u></b>	<b><u>-</u></b>	<b><u>25,890,297</u></b>	<b><u>4,800</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	7,405,000	7,739,000	7,658,667	-	7,658,667	80,333
Fringe Benefits	2,753,978	3,057,678	2,973,846	-	2,973,846	83,832
Supplies and Materials	354,624	332,963	285,228	15,289	300,517	32,446
Equipment	240,421	394,740	359,279	19,536	378,815	15,925
Contractual Services	14,176,825	11,096,008	9,965,989	1,036,155	11,002,144	93,864
Fees	452,500	337,280	252,956	84,319	337,275	5
Other	3,242,336	3,683,126	3,539,061	128,311	3,667,372	15,754
<b>Total Expenditures</b>	<b><u>28,625,684</u></b>	<b><u>26,640,795</u></b>	<b><u>25,035,026</u></b>	<b><u>1,283,610</u></b>	<b><u>26,318,636</u></b>	<b><u>322,159</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,077,328	(755,298)	855,271	(1,283,610)	(428,339)	326,959
<b>Other Financing Uses</b>						
Advances - Out	-	(490,441)	(490,441)	-	(490,441)	-
Operating Transfers - Out	-	(367,073)	(367,073)	-	(367,073)	-
<b>Total Other Financing Uses</b>	<b><u>-</u></b>	<b><u>(857,514)</u></b>	<b><u>(857,514)</u></b>	<b><u>-</u></b>	<b><u>(857,514)</u></b>	<b><u>-</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	3,077,328	(1,612,812)	(2,243)	<b><u>\$ (1,283,610)</u></b>	<b><u>\$ (1,285,853)</u></b>	<b><u>\$ 326,959</u></b>
Fund Balance at Beginning of Year	<u>2,977,378</u>	<u>2,977,378</u>	<u>2,977,378</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 6,054,706</u></b>	<b><u>\$ 1,364,566</u></b>	<b><u>\$ 2,975,135</u></b>			

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**Children Services**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 5,894,294	\$ 6,352,874	\$ 6,352,874	\$ -	\$ 6,352,874	\$ -
Intergovernmental	6,978,000	7,845,696	7,845,696	-	7,845,696	-
Other	100,500	57,653	57,653	-	57,653	-
<b>Total Revenues</b>	<b>12,972,794</b>	<b>14,256,223</b>	<b>14,256,223</b>	<b>-</b>	<b>14,256,223</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Human Services:</b>						
Salaries and Wages	6,489,029	6,489,029	6,422,842	-	6,422,842	66,187
Fringe Benefits	1,847,180	2,052,180	1,959,868	-	1,959,868	92,312
Supplies and Materials	147,360	112,360	85,586	-	85,586	26,774
Equipment	205,000	505,000	380,806	-	380,806	124,194
Contractual Services	4,942,124	4,572,124	4,280,743	-	4,280,743	291,381
Fees	39,760	39,760	36,879	-	36,879	2,881
Other	658,920	758,920	643,167	-	643,167	115,753
<b>Total Expenditures</b>	<b>14,329,373</b>	<b>14,529,373</b>	<b>13,809,891</b>	<b>-</b>	<b>13,809,891</b>	<b>719,482</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,356,579)	(273,150)	446,332	\$ -	\$ 446,332	\$ 719,482
Fund Balance at Beginning of Year	5,727,903	5,727,903	5,727,903			
<b>Fund Balance at End of Year</b>	<b>\$ 4,371,324</b>	<b>\$ 5,454,753</b>	<b>\$ 6,174,235</b>			

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**Community Mental Health**  
**For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 8,820,386	\$ 9,435,346	\$ 9,435,346	\$ -	\$ 9,435,346	\$ -
Intergovernmental	8,182,000	11,271,407	11,271,407	-	11,271,407	-
<b>Total Revenues</b>	<b>17,002,386</b>	<b>20,706,753</b>	<b>20,706,753</b>	<b>-</b>	<b>20,706,753</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Health:</b>						
Salaries and Wages	700,000	700,000	654,370	-	654,370	45,630
Fringe Benefits	197,700	208,500	197,406	-	197,406	11,094
Supplies and Materials	39,500	100,500	63,128	10,731	73,859	26,641
Equipment	85,000	85,000	31,015	-	31,015	53,985
Contractual Services	15,005,377	18,546,193	16,850,016	96,588	16,946,604	1,599,589
Other	261,100	364,073	332,271	3,595	335,866	28,207
<b>Total Expenditures</b>	<b>16,288,677</b>	<b>20,004,266</b>	<b>18,128,206</b>	<b>110,914</b>	<b>18,239,120</b>	<b>1,765,146</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	713,709	702,487	2,578,547	<b>\$ (110,914)</b>	<b>\$ 2,467,633</b>	<b>\$ 1,765,146</b>
Fund Balance at Beginning of Year	8,996,273	8,996,273	8,996,273			
<b>Fund Balance at End of Year</b>	<b>\$ 9,709,982</b>	<b>\$ 9,698,760</b>	<b>\$ 11,574,820</b>			

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 17,337,408	\$ 18,333,763	\$ 18,333,763	\$ -	\$ 18,333,763	\$ -
Charges for Services	85,271	78,761	78,761	-	78,761	-
Intergovernmental	7,353,336	6,835,367	6,835,367	-	6,835,367	-
Other	10,248	4,716	4,716	-	4,716	-
<b>Total Revenues</b>	<b>24,786,263</b>	<b>25,252,607</b>	<b>25,252,607</b>	<b>-</b>	<b>25,252,607</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	11,577,323	12,200,323	11,457,028	-	11,457,028	743,295
Fringe Benefits	5,826,731	5,507,231	4,897,023	-	4,897,023	610,208
Supplies and Materials	256,684	339,278	267,003	35,574	302,577	36,701
Equipment	190,024	283,104	188,715	27,067	215,782	67,322
Contractual Services	3,610,124	5,139,771	3,853,253	304,986	4,158,239	981,532
Capital Outlay	401,810	109,360	54,497	9,806	64,303	45,057
Other	419,094	574,122	514,082	5,450	519,532	54,590
<b>Total Expenditures</b>	<b>22,281,790</b>	<b>24,153,189</b>	<b>21,231,601</b>	<b>382,883</b>	<b>21,614,484</b>	<b>2,538,705</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,504,473	1,099,418	4,021,006	(382,883)	3,638,123	2,538,705
<b>Other Financing Uses</b>						
Operating Transfers - Out	-	(415,000)	(415,000)	-	(415,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	2,504,473	684,418	3,606,006	\$ (382,883)	\$ 3,223,123	\$ 2,538,705
Fund Balance at Beginning of Year	10,711,030	10,711,030	10,711,030			
<b>Fund Balance at End of Year</b>	<b>\$ 13,215,503</b>	<b>\$ 11,395,448</b>	<b>\$ 14,317,036</b>			

**Lorain County, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**As of December 31, 2004**

	<u>Enterprise Fund</u>			<u>Governmental Activity</u>
	<u>Sewer System</u>	<u>County Transit</u>	<u>Totals</u>	<u>Internal Service Fund</u>
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 204,371	\$ 260,077	\$ 464,448	\$ 7,969,011
Receivables, Net of Allowance	98,067	846,347	944,414	46,592
Due from Other Funds	5,030	2,774	7,804	-
Inventory	355	-	355	-
Total Current Assets	<u>307,823</u>	<u>1,109,198</u>	<u>1,417,021</u>	<u>8,015,603</u>
Noncurrent Assets:				
Capital Assets, Net of Depreciation:				
Land	51,684	-	\$ 51,684	-
Vehicles	-	1,103,890	1,103,890	-
Buildings & Improvements	-	129,034	129,034	-
Sewer Plant	51,630	-	51,630	-
Sewer Lines	9,405,137	-	9,405,137	-
Water Lines	606,801	-	606,801	-
Total Noncurrent Assets	<u>10,115,252</u>	<u>1,232,924</u>	<u>11,348,176</u>	<u>-</u>
Total Assets	<u>\$ 10,423,075</u>	<u>\$ 2,342,122</u>	<u>\$ 12,765,197</u>	<u>\$ 8,015,603</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 34,477	\$ 1,001,871	\$ 1,036,348	\$ 829,101
Sick Leave, Vacation Payable	28,546	4,480	33,026	-
Claims and Judgments Payable	-	-	-	1,662,734
Due to Other Funds	112,947	-	112,947	-
Intergovernment Payable	18,600	3,428	22,028	-
Advance from Other Funds	246,100	-	246,100	-
OWDA Loan - Current	117,659	-	117,659	-
Total Current Liabilities	<u>558,329</u>	<u>1,009,779</u>	<u>1,568,108</u>	<u>2,491,835</u>
Noncurrent Liabilities:				
Matured Compensated Absences	45,099	6,247	51,346	-
OWDA Loan	1,210,417	-	1,210,417	-
Total Noncurrent Liabilities	<u>1,255,516</u>	<u>6,247</u>	<u>1,261,763</u>	<u>-</u>
Total Liabilities	<u>1,813,845</u>	<u>1,016,026</u>	<u>2,829,871</u>	<u>2,491,835</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	8,787,176	1,232,924	10,020,100	-
Unrestricted	<u>(177,946)</u>	<u>93,172</u>	<u>(84,774)</u>	<u>5,523,768</u>
Total Net Assets	<u>8,609,230</u>	<u>1,326,096</u>	<u>9,935,326</u>	<u>5,523,768</u>
Total Liabilities and Net Assets	<u>\$ 10,423,075</u>	<u>\$ 2,342,122</u>	<u>\$ 12,765,197</u>	<u>\$ 8,015,603</u>

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenses and**  
**Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2004**

	<u>Enterprise Fund</u>			<u>Governmental Activity</u>
	<u>Sewer System</u>	<u>County Transit</u>	<u>Totals</u>	<u>Internal Service Fund</u>
Operating Revenues:				
Charges for Services	\$ 938,008	\$ 497,849	\$ 1,435,857	\$ 15,947,913
Grants and Contributions	-	1,041,165	1,041,165	-
Other	-	7,949	7,949	-
<b>Total Operating Revenues</b>	<u>938,008</u>	<u>1,546,963</u>	<u>2,484,971</u>	<u>15,947,913</u>
Operating Expenses:				
Contract Services	268,533	3,203,621	3,472,154	1,780,793
Personal Services	349,268	128,428	477,696	-
Fringe Benefits	122,794	51,273	174,067	-
Depreciation	280,324	125,288	405,612	-
Claims Expense	-	-	-	12,700,572
Supplies and Materials	20,804	8,494	29,298	2,513
Miscellaneous	119,386	16,008	135,394	4,368
<b>Total Operating Expenses</b>	<u>1,161,109</u>	<u>3,533,112</u>	<u>4,694,221</u>	<u>14,488,246</u>
<b>Operating Income/(Loss)</b>	<u>(223,101)</u>	<u>(1,986,149)</u>	<u>(2,209,250)</u>	<u>1,459,667</u>
Nonoperating (Expenses):				
Interest and Fiscal Charges	(68,717)	-	(68,717)	-
<b>Total Non-operating (Expenses)</b>	<u>(68,717)</u>	<u>-</u>	<u>(68,717)</u>	<u>-</u>
<b>Income/(Loss) Before Operating Transfers</b>	<u>(291,818)</u>	<u>(1,986,149)</u>	<u>(2,277,967)</u>	<u>1,459,667</u>
Transfers In	-	1,040,000	1,040,000	98,631
<b>Change in Net Assets</b>	<u>(291,818)</u>	<u>(946,149)</u>	<u>(1,237,967)</u>	<u>1,558,298</u>
<b>Net Assets at Beginning of Year (as restated in Note 2)</b>	<u>8,901,048</u>	<u>2,272,245</u>	<u>11,173,293</u>	<u>3,965,470</u>
<b>Net Assets at End of Year</b>	<u>\$ 8,609,230</u>	<u>\$ 1,326,096</u>	<u>\$ 9,935,326</u>	<u>\$ 5,523,768</u>

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



**Lorain County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2004**

	<u>Enterprise Fund</u>			<u>Governmental Activity</u>
	<u>Sewer System</u>	<u>County Transit</u>	<u>Total</u>	<u>Internal Service Fund</u>
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 936,661	\$ 497,849	\$ 1,434,510	\$ 16,033,528
Cash Paid to Suppliers	(334,342)	(2,593,495)	(2,927,837)	(1,566,748)
Cash Paid for Claims	-	-	-	(13,295,880)
Cash Paid to Employees	(468,032)	(224,676)	(692,708)	-
Other Receipts	-	840,452	840,452	-
Net Cash Provided (Used) by Operating Activities	134,287	(1,479,870)	(1,345,583)	1,170,900
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In	-	1,040,000	1,040,000	98,631
Net Cash Provided (Used) by Noncapital Financing Activities	-	1,040,000	1,040,000	98,631
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Principal Payments - OWDA Loans	(112,112)	-	(112,112)	-
Interest Paid	(68,717)	-	(68,717)	-
Net Cash (Used) by Capital and Related Financing Activities	(180,829)	-	(180,829)	-
Net Increase (Decrease) in Cash	(46,542)	(439,870)	(486,412)	1,269,531
Cash and Cash Equivalents, January 1, 2004	250,913	699,947	950,860	6,699,480
Cash and Cash Equivalents, December 31, 2004	<u>\$ 204,371</u>	<u>\$ 260,077</u>	<u>\$ 464,448</u>	<u>\$ 7,969,011</u>

(continued)

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

**Lorain County, Ohio**  
Statement of Cash Flows (continued)  
Proprietary Funds  
For the Year Ended December 31, 2004

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

	<u>Enterprise Fund</u>			<u>Governmental Activity</u>
	<u>Sewer System</u>	<u>County Transit</u>	<u>Total</u>	<u>Internal Service Fund</u>
Operating Income/(Loss)	\$ (223,101)	\$ (1,986,149)	\$ (2,209,250)	\$ 1,459,667
<b>Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:</b>				
Depreciation Expense	280,324	125,288	405,612	-
<b>(Increase) Decrease in Operating Assets:</b>				
Accounts Receivable	(17,243)	-	(17,243)	2,516
Intergovernment Receivable	15,896	(200,713)	(184,817)	83,099
Due from Other Funds	(2,744)	(2,774)	(5,518)	-
Prepaid Insurance	-	5,113	5,113	-
<b>Increase (Decrease) in Operating Liabilities:</b>				
Accounts Payable	(33,883)	645,288	611,405	220,926
Claims Payable	-	-	-	(595,308)
Sick Leave, Vacation Payable	3,446	(69,351)	(65,905)	-
Intergovernment Payable	1,642	3,428	5,070	-
Interfund Payable	109,950	-	109,950	-
Total Adjustments	<u>357,388</u>	<u>506,279</u>	<u>863,667</u>	<u>(288,767)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 134,287</u>	<u>\$ (1,479,870)</u>	<u>\$ (1,345,583)</u>	<u>\$ 1,170,900</u>

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

**Lorain County, Ohio**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**December 31, 2004**

	<b>Agency Funds</b>
<b>Assets:</b>	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 16,376,187
Cash and Cash Equivalents in Segregated Accounts	5,811,222
Accrued Interest Receivable	4,578
Property and Other Taxes	303,126,666
Special Assessments	18,964,813
Intergovernment Receivable	13,762,910
 <b>Total Assets</b>	 <b>\$ 358,046,376</b>
 <b>Liabilities:</b>	
Accounts Payable	\$ 25,418
Local Government Taxes Payable	13,337,178
Intergovernmental Payable	307,272,787
Advances from Other Funds	54,260
Undistributed Monies	37,356,733
 <b>Total Liabilities</b>	 <b>\$ 358,046,376</b>

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

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**Lorain County, Ohio**  
Combining Statement of Net Assets  
Discretely Presented Component Units  
Lorain County Regional Airport Authority - December 31, 2004  
Lorain County Port Authority - December 31, 2004  
Murray Ridge Production Center, Inc. - June 30, 2004

	<u>Lorain County Regional Airport Authority</u>	<u>Lorain County Port Authority</u>	<u>Murray Ridge Production Center, Inc.</u>	<u>Total Component Units</u>
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Equivalents	\$ 484,122	\$ 38,370	\$ 489,587	\$ 1,012,079
Investments	-	-	846,232	846,232
Receivables, Net of Allowances	736,180	-	210,739	946,919
Deposits	-	-	1,000	1,000
Prepaid Expenses	13,104	-	-	13,104
<b>Total Current Assets</b>	<u>1,233,406</u>	<u>38,370</u>	<u>1,547,558</u>	<u>2,819,334</u>
<b>Non-Current Assets</b>				
Restricted Bond Fund Program Reserves	-	2,530,503	-	2,530,503
<b>Total Non-Current Assets</b>	<u>-</u>	<u>2,530,503</u>	<u>-</u>	<u>2,530,503</u>
<b>Capital Assets, Net of Depreciation</b>				
Land	2,153,589	-	-	2,153,589
Construction in Progress	5,200,805	-	-	5,200,805
Land Improvements	2,613,396	-	-	2,613,396
Buildings and Improvements	1,029,899	-	-	1,029,899
Transportation Equipment	65,845	-	-	65,845
Furniture and Equipment	103,564	-	-	103,564
Equipment	-	-	73,010	73,010
<b>Total Capital Assets</b>	<u>11,167,098</u>	<u>-</u>	<u>73,010</u>	<u>11,240,108</u>
<b>Total Assets</b>	<u>\$ 12,400,504</u>	<u>\$ 2,568,873</u>	<u>\$ 1,620,568</u>	<u>\$ 16,589,945</u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 925,088	\$ -	\$ 61,696	\$ 986,784
Intergovernmental Payable	-	148,055	-	148,055
Deferred Revenue	24,000	-	10,000	34,000
<b>Total Current Liabilities</b>	<u>949,088</u>	<u>148,055</u>	<u>71,696</u>	<u>1,168,839</u>
<b>Non-Current Liabilities</b>				
Due in More than One Year	82,280	-	-	82,280
<b>Total Non-Current Liabilities</b>	<u>82,280</u>	<u>-</u>	<u>-</u>	<u>82,280</u>
<b>Total Liabilities</b>	<u>1,031,368</u>	<u>148,055</u>	<u>71,696</u>	<u>1,251,119</u>
<b>Net Assets:</b>				
Invested in Capital Assets	11,167,098	-	-	11,167,098
Restricted	202,038	2,530,503	83,834	2,816,375
Unrestricted	-	(109,685)	1,465,038	1,355,353
<b>Total Net Assets</b>	<u>\$ 11,369,136</u>	<u>\$ 2,420,818</u>	<u>\$ 1,548,872</u>	<u>\$ 15,338,826</u>

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

**Lorain County, Ohio**  
Statement of Activities  
Discretely Presented Component Units  
Lorain County Regional Airport Authority - For the Year Ended December 31, 2004  
Lorain County Port Authority - For the Year Ended December 31, 2004  
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2004

<b>Functions/Programs</b>	<b>Program Revenues</b>		
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Grants and Contributions</b>
<b>Lorain County Regional Airport Authority</b>			
Airport Operations	\$ 761,428	\$ 86,966	\$ 3,661,982
<b>Lorain County Port Authority</b>			
Economic Development	52,045	41,103	-
<b>Murray Ridge Production Center, Inc.</b>			
Production	1,347,929	1,378,130	47,597
Total Component Units	\$ 2,161,402	\$ 1,506,199	\$ 3,709,579

General Revenues:  
Investment Income  
Other Revenue  
Total General Revenue  
Changes in Net Assets  
Net Assets - Beginning, (as restated in Note 30)  
Net Assets - Ending

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

**Net (Expense) Revenue and  
Changes on Net Assets**

<b>Lorain County Regional Airport Authority</b>	<b>Lorain County Port Authority</b>	<b>Murray Ridge Production Center, Inc.</b>	<b>Total Component Units</b>
\$ 2,987,520	\$ -	\$ -	\$ 2,987,520
-	(10,942)	-	(10,942)
-	-	77,798	77,798
<u>\$ 2,987,520</u>	<u>\$ (10,942)</u>	<u>\$ 77,798</u>	<u>\$ 3,054,376</u>
3,901	21,227	35,487	60,615
11,119	-	-	11,119
<u>15,020</u>	<u>21,227</u>	<u>35,487</u>	<u>71,734</u>
3,002,540	10,285	113,285	3,126,110
8,366,596	2,410,533	1,435,587	12,212,716
<u>\$ 11,369,136</u>	<u>\$ 2,420,818</u>	<u>\$ 1,548,872</u>	<u>\$ 15,338,826</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**NOTE 1 - REPORTING ENTITY**

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, five 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 consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lorain County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Board of Mental Health, the Job and Family Services Department, 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 organizations; 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 units column on the financial statements identifies the financial data of the following component units: Lorain County Regional Airport Authority, Murray Ridge Production Center, Inc. and Lorain County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

**Lorain County Regional Airport Authority.** The Airport Authority is statutorily created as a separate and distinct political subdivision of the State. Lorain County appoints the nine Airport Authority Trustees. Lorain County approves the budget and all applications for State and Federal grants. Based on this relationship, the Airport Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Regional Airport Authority, 44050 Russia Road, Elyria, Ohio 44035.

**Murray Ridge Production Center, Inc. (Workshop).** The Workshop is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lorain County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Lorain County. The Lorain County Board of MRDD provides the Workshop with staff salaries, transportation, 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 the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Lorain County, 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.

**The Lorain County Port Authority.** The Lorain County Port Authority was created by statute as a separate and distinct political subdivision of the State. The purpose of the Lorain County Port 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. As of December 31, 2004, the Authority has a liability to the County in the amount of \$126,866 for past operating advances. Under GASB



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Notes to Financial Statements  
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Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

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

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

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

**General Health District.** The five member Board of Health which oversees the operation of the Health 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.

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

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

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

## **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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its governmental and business type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

**Lorain County, Ohio**  
Notes to Financial Statements  
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**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a Statement of Net Assets and 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 Assets 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 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 Assets 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 program or business activity is self-financing or draws from the general revenues of the County.

**Fund Financial Statements**

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

**B. Fund Accounting**

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

**Governmental Funds**

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

**General Fund.** The general fund is used to account 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 a resolution of the County and/or the general laws of Ohio.

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**Children Services.** The fund accounts for federal and state welfare subsidies and veteran's administration and social security payments. Major expenditures are for support and placement of children.

**Mental Retardation and Development Disabilities Fund (MRDD).** The fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a countywide property tax levy, federal and state grants, and subsidies from the Ohio Department of Education and the Ohio Department of Mental Retardation and Developmental Disabilities.

**Community Mental Health.** The fund accounts for the operation of providing mental health services and facilities for the citizens of Lorain County. Revenue sources are a countywide property tax levy, federal and state grants, and subsidies from the Ohio Department of Mental Health.

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

### **Proprietary Funds**

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. The County's funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major proprietary funds:

**Enterprise Funds.** This fund is used to account for the County's Sewer System and the Lorain County Transit. It is 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.

**Internal Service Fund.** This fund is used to account for the medical self-insurance fund. It is used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

### **Fiduciary Funds**

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. There are two types of fiduciary funds, trust and agency. The County has no trust funds. The County's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### **C. Measurement Focus**

#### **Government-Wide Financial Statements**

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included in the Statement of Net Assets.

#### **Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance 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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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

**D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise funds and fiduciary funds 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 revenue, and in the presentation of expenses versus expenditures.

**Revenues – Exchange and Nonexchange Transactions**

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

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

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

**Deferred Revenues**

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

**Expenses/Expenditures**

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

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Notes to Financial Statements  
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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.

**E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. The Law Enforcement Trust Fund is included in with the Nonmajor Special Revenue section without a budget. The major documents prepared are the tax budget, the Certificate of Estimated Resources, and the Appropriation 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 established a limit on the amount the County Commissioners may appropriate. The Appropriation 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 County Commissioners at the fund level except for the General Fund, which is at the fund department level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final Amended Certificate of Estimated Resources issued during 2004.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budget basis and the GAAP basis are:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accruals (GAAP)
- (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).

The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (non-GAAP Budgetary Basis). The difference between the accrual and cash basis statements was not significant. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

**F. Equity in Pooled Cash and Cash Equivalents**

To improve cash management, cash received by the County is pooled in a central bank account. Moneys for all funds, including the proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. During 2004, investments were limited to certificates of deposit, overnight repurchase agreements, National City Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Student Loan Marketing Association (SLMA), Federal Securities, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2004 totaled \$2,576,150, which includes \$2,156,634 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to administer the community development block grant revolving loans. The balance in this account is presented on the balance sheet as "cash and cash equivalents with fiscal agents" and represents deposits. The County has segregated bank accounts for moneys held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "cash and cash equivalents."

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

#### **G. Inventory**

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

#### **H. Interfund Assets/Liabilities**

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for any residual amounts due between governmental and business-type activities, which are presented as internal balances.

#### **I. Capital Assets and Depreciation**

Capital assets are reported in the governmental activities column of the government-wide Statement of Net Assets 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 assets and in the respective funds.

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

All capital assets are depreciated, except for land and improvements 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. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and Building Improvements	50
Machinery and Equipment	5 - 25
Vehicles	5
Infrastructure	10 - 50
Sewerlines	40 - 90

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**J. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

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

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

**K. Accrued and Long-Term Liabilities**

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 the enterprise funds are reported on the enterprise fund financial statements.

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

**L. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations 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. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**M. Fund Balance Reserves**

The county reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, inventory, advances, notes receivable, loans receivable and debt service.

**N. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services for the sewer and transit service. Operating expenses are the necessary costs incurred to provide the service that is primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**O. Interfund Transactions**

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

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

**P. Estimates**

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

**Q. Restatement of Prior Year Net Assets**

In 2004, the County has restated the beginning balance of construction in progress. This amount was increased by \$679,252 which represents monies advanced for the new Community Mental Health Building and reduced by \$4,430,405 of Highway Improvements that should have been expensed in the year 2003.

Governmental activities income was also understated by \$2,286 of Internal Service Fund expenses transferred to other funds in 2003.

As of March 7, 2004 the control of The Lorain County Transit System was transferred to the Lorain County Commissioners. As a result of such action, The Lorain County Transit System is no longer treated as a component unit and the County has elected to treat it as an enterprise fund for the full year of 2004. Since the County has a threshold amount for capitalizing fixed assets of \$15,000 for property, plant and equipment, an adjustment was made to the beginning net asset balance for the Business-type activities.

The restatement to the Beginning Net Assets is as follows:

	Governmental Activities	Business-Type Activities
Net Assets as Previously Reported	\$277,435,196	\$8,901,048
Changes in Construction In Progress	(3,751,153)	
Internal Service Fund Allocation of Expenses	2,286	
Conversion of Component unit to enterprise fund		2,375,676
Changes in Threshold		(103,431)
Net Assets as Restated December 31, 2003	\$273,686,329	\$11,173,293

**R. Entity-Wide Reconciliations**

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2004:

Reconciliation of Net Assets:	
Long-Term Liabilities:	
General Obligation Bonds	\$ 9,460,000
Special Assessment Bonds	4,889,555
Justice Center Bonds	18,705,000
Total Long-Term Liability Adjustment	\$33,054,555



**Lorain County, Ohio**  
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For the Year Ended December 31, 2004

Internal Service:	
Net Assets-Government-Wide	\$5,523,768
Entity-Wide Payable	<u>(7,804)</u>
Total Internal Service, Net Assets	<u>\$5,515,964</u>

Reconciliation of Changes in Net Assets:

Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$13,441,950
Reclass to Other Expenses-Entity-Wide	(1,052,558)
Depreciation-Entity-Wide	<u>(5,424,105)</u>
Excess Capital Outlay	<u>\$ 6,965,287</u>

Issuance of Long-Term Debt:	
Proceeds from Long-Term Debt	\$(3,870,000)
Principal Paid	<u>1,310,627</u>
Net Principal Paid	<u>\$(2,559,373)</u>

Internal Service:	
Change in Net Assets-Government-Wide	\$1,558,298
Additional Entity-Wide Expenses	<u>(7,804)</u>
Internal Service, Change in Net Assets, Entity-Wide	<u>\$1,550,494</u>

**NOTE 3 – DEFICIT IN NET ASSETS**

The following funds had deficit in net assets at December 31, 2004:

	<b>Deficit</b>
Special Revenue Funds:	
Bascule Bridge	\$(61,003)
County Erosion Control	(13,959)
Community Housing Improvement	(40,463)

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys must be maintained either as 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.

Moneys held by the County which are not considered active are classified as inactive. Legislation permits inactive moneys to be deposited or invested in the following securities:

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by 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, Governmental National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly 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) 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 described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed 10% of the County's total 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.

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

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.

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

**Deposits.** At year-end, the carrying amount of the County's deposits was \$45,731,264 and the bank balance was \$16,673,223. Of the bank balance:-

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

1. \$1,553,685 was covered by federal depository insurance; and
2. \$15,119,538 was uninsured and uncollateralized. Although all 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.

**Investments.** The County's investments are categorized below to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County's name. Investments in STAR Ohio are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	<b>Category 3</b>	<b>Fair Value at 12/31/04</b>
Overnight Repurchase Agreements	\$ 7,924,454	\$ 7,924,454
FFCB	9,965,900	9,860,313
FHLB	17,427,634	17,302,695
FHLMC	16,917,843	16,784,224
FNMA	21,394,475	21,189,888
SLMA	2,993,088	2,984,682
STAR Ohio		13,829,843
Total Investments		\$89,876,099

STAR Ohio is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of The Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2004.

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	<b>Cash and Cash Equivalents/ Deposits</b>	<b>Investments</b>
GASB Statement 9	\$135,607,363	\$ -
Investments which are part of the cash management pool:		
Overnight Repurchase Agreements	(7,924,454)	7,924,454
FNMA	(21,189,888)	21,189,888
FHLB	(17,302,695)	17,302,695
FFCB	(9,860,313)	9,860,313
SLMA	(2,984,682)	2,984,682
FHLMC	(16,784,224)	16,784,224
STAR Ohio	(13,829,843)	13,829,843
GASB Statement 3	\$ 45,731,264	\$89,876,099

**Lorain County, Ohio**  
Notes to Financial Statements  
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**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes collected in 2004 are levied after October 1, 2003, on the assessed value as of January 1, 2003, the lien date. Assessed values are established by State law at 35% of appraised market value. All property is required to be revalued every six years. Real property taxes collected in 2004 were intended to finance 2004 operations.

Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 88% of cost). Public utility property taxes paid in 2004 became a lien December 31, 2003, are levied after October 1, 2003, and are collected in 2004 with real property taxes. 2004 tangible personal property taxes are levied after October 1, 2003, on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25% of actual value. For 2005 collections, inventories will be assessed at 23% of actual value.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2004 was \$13.19 per \$1,000 of assessed value. The assessed values upon which the 2004 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$5,159,299,420
Tangible Personal:	
General	493,410,240
Public Utilities	<u>306,638,130</u>
Total	<u>\$5,959,347,790</u>

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable as of December 31, 2004.

**NOTE 6 - PERMISSIVE SALES AND USE TAX**

In 1986, the County Commissioners, by resolution, imposed a .5% tax on all retail sales made in the County. During 1994, the County approved, by levy, a .25% sales tax for the construction, operation and maintenance of a jail facility. Collection started in July of 1995. This activity is presented in the jail facility operation special revenue fund and the jail facility construction capital projects fund. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days to draw the warrant payable to the County.

**Lorain County, Ohio**  
Notes to Financial Statements  
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Proceeds of the .5% tax are credited to the general fund and the .25% are credited to the jail facility operation special revenue fund and the jail facility construction capital projects fund. Amounts measurable and available at year-end are accrued as revenue. During 2004, sales tax revenue amounted to \$21,904,258.

**Lorain County, Ohio**  
Notes to Financial Statements  
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**NOTE 7 - RECEIVABLES**

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

	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>	<u>MRDD</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Internal Service Fund</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>
Receivables:										
Interest	\$ 494,780	-	-	-	-	-	-	-	-	\$ 2,931
Property and other Taxes	9,090,018	-	6,093,046	8,681,575	17,064,815	-	-	-	-	2,868,916
Sales Tax	2,336,863	-	-	-	-	-	-	-	-	1,167,884
Accounts	173,741	2,103	1,195	62,006	-	10,854	-	-	-	576,892
Loans	-	-	-	220,220	-	-	-	-	-	-
Notes	-	-	-	-	-	-	-	-	-	475,242
Special Assessment	-	-	-	-	-	71,317	-	-	-	4,859,038
Intergovernmental	361,243	8,951,300	5,121,931	988,881	3,148,257	15,896	846,347	46,592	1,067,937	11,710,358
Local Government	<u>5,266,347</u>	-	-	-	-	-	-	-	-	-
Net Total Receivables	<u>\$17,722,992</u>	<u>\$8,953,403</u>	<u>\$11,216,172</u>	<u>\$9,952,682</u>	<u>\$20,213,072</u>	<u>\$98,067</u>	<u>\$846,347</u>	<u>\$46,592</u>	<u>\$1,067,937</u>	<u>\$21,661,261</u>

**Lorain County, Ohio**  
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For the Year Ended December 31, 2004

**NOTE 8 – CAPITAL ASSETS**

**Construction-In-Progress:** The County has active construction projects as of December 31, 2004, of \$679,252 for the new Community Mental Health Building, \$212,390 for the parking deck, \$120,517 for Court House renovations and \$25,352 for the Transportation Hub. The estimated cost to complete these projects is an additional \$2.5 million.

Capital asset activity for the County for the year ended December 31, 2004, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 444,651
Judicial	925,067
Public Safety	505,844
Public Works	3,119,501
Health	96,490
Human Services	332,551
Total Depreciation Expense –Governmental Activities	\$5,424,104
Business-Type Activities:	
Buildings	\$ 2,633
Vehicles	122,655
Sewer Plants	4,457
Sewer Lines	245,633
Water Lines	30,234
Total Depreciation Expense –Business-Type Activities	\$ 405,612

Activity for the Component Units for the years ended December 31, 2004 and June 30, 2004 are as follows:

	<b>Beginning Balance</b>	<b>Changes in Assets</b>	<b>Ending Balance</b>
Component Units			
Capital Assets, Not Being Depreciated:			
Land	\$2,153,589	\$ -	\$2,153,589
Construction In Progress	2,091,813	3,108,992	5,200,805
Total Capital Assets, Not Being Depreciated	4,245,402	3,108,992	7,354,394
Capital Assets Being Depreciated:			
Buildings, Structures and Improvements	6,697,422	(110,012)	6,587,410
Vehicles	3,232,480	(3,046,719)	185,761
Machinery & Equipment	634,432	(90,211)	544,221
Furniture & Fixtures	32,590	(32,590)	-
Total Capital Assets, Being Depreciated	10,596,924	(3,279,532)	7,317,392
Less Accumulated Depreciation For:			
Buildings, Structures and Improvements	2,902,439	41,676	2,944,115
Vehicles	1,946,425	(1,826,509)	119,916
Machinery & Equipment	443,593	(75,946)	367,647
Furniture & Fixtures	29,920	(29,920)	-



**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Total Accumulated Depreciation	5,322,377	(1,890,699)	3,431,678
Total Capital Assets, Being Depreciated, Net	5,274,547	(1,388,833)	3,885,714
Component Units Capital Assets, Net	\$9,519,949	\$1,720,159	\$11,240,108

Activity for the Governmental Activities for the year ended December 31, 2004 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,695,262	\$ 509,961	\$ -	\$ 5,205,223
Construction In Progress	33,478,752	358,260	32,799,501	1,037,511
Total Capital Assets, Not Being Depreciated	38,174,014	868,221	32,799,501	6,242,734
Capital Assets Being Depreciated:				
Buildings, structures and Improvements	48,649,211	43,589,305	618,832	91,619,684
Vehicles	5,024,687	323,414	126,321	5,221,780
Machinery & Equipment	5,066,908	210,328	15,000	5,262,236
Furniture & Fixtures	110,170	19,870	-	130,040
Infrastructure	89,943,120	-	-	89,943,120
Total Capital Assets, Being Depreciated	\$148,794,096	\$ 44,142,917	\$ 760,153	\$192,176,860
Less Accumulated Depreciation For:				
Buildings, Structures and Improvements	\$ 15,383,533	\$ 1,795,076	\$ 43,752	\$ 17,134,857
Vehicles	3,846,190	320,137	119,002	4,047,325
Machinery & Equipment	2,688,267	279,426	15,000	2,952,693
Furniture & Fixtures	74,013	16,732	-	90,745
Infrastructure	36,366,561	3,012,733	-	39,379,294
Total Accumulated Depreciation	58,358,564	5,424,104	177,754	63,604,914
Total Capital Assets, Being Depreciated, Net	90,435,532	38,718,813	582,399	128,571,946
Governmental Activities Capital Assets, Net	\$128,609,546	\$39,587,034	\$33,381,900	\$134,814,680

Activity for the Business-Type Activities for the year ended December 31, 2004 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
<b>Business-type Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 51,684	\$ -	\$ -	\$ 51,684
Construction in Progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	51,684	-	-	51,684
Capital Assets Being Depreciated:				
Buildings, structures and Improvements	250,000	-	-	250,000
Vehicles	2,375,823	-	-	2,375,823
Machinery & Equipment	-	-	-	-
Furniture & Fixtures	-	-	-	-
Sewer Plants	222,829	-	-	222,829
Sewer Lines	12,281,672	-	-	12,281,672
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	\$16,993,124	\$ -	\$ -	\$16,993,124

**Lorain County, Ohio**  
Notes to Financial Statements  
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	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Less Accumulated Depreciation For:				
Buildings, Structures and Improvements	\$ 118,333	\$ 2,633	\$ -	\$ 120,966
Vehicles	1,149,278	122,655	-	1,271,933
Machinery & Equipment	-	-	-	-
Furniture & Fixtures	-	-	-	-
Sewer Plants	166,742	4,457	-	171,199
Sewer Lines	2,630,902	245,633	-	2,876,535
Water Lines	1,225,765	30,234	-	1,255,999
Total Accumulated Depreciation	<u>5,291,020</u>	<u>405,612</u>	<u>-</u>	<u>5,696,632</u>
Total Capital Assets, Being Depreciated, Net	<u>11,702,104</u>	<u>(405,612)</u>	<u>-</u>	<u>11,296,492</u>
Business-type Activities Capital Assets, Net	<u>\$11,753,788</u>	<u>\$(405,612)</u>	<u>\$ -</u>	<u>\$11,348,176</u>

**NOTE 9 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County entered into contracts with CORSA (see Note 10) for various insurance, which includes the following types of insurance, amount of coverage and the amount of deductible:

<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Law Professional	\$ 1,000,000	\$5,000
Automobile Fleet Liability	1,000,000	5,000
Fire	237,645,637	5,000
Boiler and Machinery	100,000,000	5,000
Extra Expense	1,000,000	5,000
Valuable Papers	1,000,000	5,000
Electronic Data Processing	Replacement Cost	5,000
Miscellaneous Equipment	Actual Cash Value	5,000
Contractors' Equipment	Actual Cash Value	5,000
Umbrella Liability	5,000,000	-

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 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.

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

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up to a maximum of \$250,000 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 \$1,662,734 reported in the fund at December 31, 2004, 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 2002, 2003 and 2004 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2002	\$1,335,550	\$11,203,200	\$10,499,431	\$2,039,319
2003	2,039,319	12,043,129	11,824,406	2,258,042
2004	2,258,042	12,700,572	13,295,880	1,662,734

**NOTE 10 - RISK SHARING POOL**

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of fifty-five counties 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. This coverage includes 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 2004 was \$793,651.

**NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Lorain County Cluster**

Lorain County Cluster provides services to multi-need youth in Lorain County. Members of the Cluster include Lorain County School Systems, Board of Mental Retardation and Developmental Disabilities, Lorain County Mental Health Board, Lorain County Children Services, Lorain County Addiction and Recovery Services Board, Lorain County Health District, and Ohio Department of Youth Services. The operation of the Cluster is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from services provided by each of the participants.

**B. Northeast Ohio Areawide Coordinating Agency**

Northeast Ohio Areawide Coordinating Agency (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

**Lorain County, Ohio**  
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county region. NOACA is controlled by 37 members including the three County Commissioners. 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 2004, the County contributed \$46,093.

**NOTE 12 - RELATED ORGANIZATIONS**

**A. Lorain County Metropolitan Park District**

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County during 2004.

**B. Lorain County Community College**

The County is responsible for appointing the trustees of the Lorain County Community College, but the County's accountability does not extend beyond making the appointments. The College did not receive any funding from the County during 2004.

**C. Community Based Correctional Facility**

The Community Based Correctional Facility Board is composed of four common pleas court judges from Lorain County and two common pleas court judges from neighboring Medina County. The County's accountability does not extend beyond serving as fiscal agent for pass-through grants. The Community Based Correctional Facility Board did not receive any funding from the County during 2004.

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System (OPERS)**

Lorain County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6701 or 800-222-7377.

For the year ended December 31, 2004, the members of all three plans were required to contribute 8.5% of their annual covered salaries. The County's contribution rate for pension benefits for 2004 was 13.55% for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1% and the employer contribution is 16.7%. The Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions to OPERS for the years ended December 31, 2004, 2003 and 2002 were \$10,975,861, \$10,488,535, and

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\$9,715,647, respectively. The full amount has been contributed for 2003 and 2002. 92% has been contributed for 2004 with the remainder being reported as a liability.

**B. State Teacher's Retirement System (STRS)**

Lorain County participates in the State Teacher's Retirement System of Ohio (STRS), a cost sharing, multiple-employer public employee retirement system. STRS is a statewide plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

Effective July 1, 2001, two new plan options were offered to selected members. New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan

DB Plan Benefits-Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5%. An additional .10% is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the "money-purchase benefit" calculation, a member's lifetime contribution plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

DC Plan Benefits- Benefits are established under Chapter 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. 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. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan Benefits- Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

A retiree of STRS or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the

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reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Benefits are increased annually by 3% of the original base amount for defined benefit plan participants.

The Defined Benefit and Combined Plans offer access to health coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of those members who die before retirement age may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary for each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2004 were 10.0% of covered payroll for members and 14% for employers. The Lorain County's contribution to STRS for the years ended December 31, 2004, 2003 and 2002 were \$203,599, \$195,922 and \$171,839 respectively. The full amount has been contributed for 2004, 2003 and 2002.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2004 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, or by calling (614) 227-4090.

#### **NOTE 14 - POSTEMPLOYMENT BENEFITS**

##### **A. Ohio Public Employees Retirement System (OPERS)**

In addition to the pension benefits described in Note 13, OPERS provides post retirement health care coverage to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. In order to qualify for post retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety with separate employee contribution rates and benefits. The 2004 employer contribution rate was 13.55% of covered payroll and 4% was used to fund health care for the year. For law enforcement employees, the employer contribution rate was 16.7% of which 4% was used to fund health care. The portion of the employer contributions used to fund health care was \$407,542 for employees not engaged in law enforcement and \$31,493 for law enforcement employees.

Benefits are advanced-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually.

**Lorain County, Ohio**  
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For the Year Ended December 31, 2004

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All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 369,885. The County's actual contributions for 2004, which were used to fund post employment benefits, were \$3,995,295. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

**B. State Teacher's Retirement System (STRS)**

State Teachers Retirement System of Ohio (STRS OHIO) provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code (R.C), the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll.

The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal years ended June 30, 2004 and 2003, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$14,537 during 2004. The balance in the Health Care Stabilization Fund was \$3.1 billion on June 30, 2004. For the fiscal year ended June 30, 2004 net health care costs paid by STRS Ohio were \$268,739,000. There were 111,853 eligible benefit recipients.

**NOTE 15 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

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

Sick leave is earned at various rates for every eighty hours worked by various departments. Current policy permits sick leave to be accumulated without limit. At the time of separation with the County, the majority of employees who have five or more years of public service under OPERS, shall receive cash payment of sick leave not to exceed 1000 hours. 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.

**Lorain County, Ohio**  
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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.

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

For governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using expendable available financial resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The non-current portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences of \$84,372 is reported as a fund liability.

**NOTE 16 - OUTSTANDING DEBT**

**A. Short-Term Debt**

Short-term note debt activity for the year ended December 31, 2004, consisted of the following:

	<u>Balance</u> <u>1/1/04</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/04</u>
2003-1.54% Highway Improvements Due 4/08/04	\$2,000,000	\$ -	\$(2,000,000)	\$ -
Total Short-Term Notes	<u>\$2,000,000</u>	<u>\$ -</u>	<u>\$(2,000,000)</u>	<u>\$ -</u>

The above note was backed by the full faith and credit of the County. The note was repaid from governmental fund revenues.

**B. Bonded Long-Term Debt**

Changes in long-term obligations of the County during 2004 were as follows:

	<u>Balance</u> <u>1/1/04</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/04</u>	<u>Amount Due</u> <u>In One Year</u>
General Obligation Bonds- Unvoted					
1996-3.80% to 5.50% Public Improvement	\$ 5,920,000	\$ -	\$ (330,000)	\$ 5,590,000	\$ 350,000
2002-3.00% to 5.50% Justice Center Bonds	19,400,000	-	(695,000)	18,705,000	715,000
2004-2.00% to 4.35% Various Improvements	-	3,870,000	-	3,870,000	145,000
Total General Obligation Bonds -Unvoted	<u>25,320,000</u>	<u>3,870,000</u>	<u>(1,025,000)</u>	<u>28,165,000</u>	<u>1,210,000</u>
Special Assessment Bonds- Governmental Commitment					
1987-7.875% Sanitary Sewer	400,000	-	(100,000)	300,000	100,000
2000-5.480% Allison Ditch Improvement	5,182	-	(627)	4,555	662
2000-4.45% to 5.95% Sanitary Sewer	525,000	-	(20,000)	505,000	20,000
2001-2.50% to 5.00% Sewer System Improvement	4,245,000	-	(165,000)	4,080,000	165,000
Total Special Assessment Bonds	<u>5,175,182</u>	<u>-</u>	<u>(285,627)</u>	<u>4,889,555</u>	<u>285,662</u>
Total Bonded Long-Term Debt	<u>\$30,495,182</u>	<u>\$3,870,000</u>	<u>\$(1,310,627)</u>	<u>\$33,054,555</u>	<u>\$1,495,662</u>



**Lorain County, Ohio**  
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**C. Other Long-Term Debt**

	<u>Balance 1/1/04</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/04</u>	<u>Amount Due In One Year</u>
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$ 394,532	\$ -	\$ (35,388)	\$ 359,144	\$ 37,252
Sewer Improvement 102 – 4.80%	779,862	-	(58,685)	721,177	61,536
Sewer Improvement 103 – 4.56%	<u>265,794</u>	<u>-</u>	<u>(18,039)</u>	<u>247,755</u>	<u>18,871</u>
Total OWDA Loan	<u>\$ 1,440,188</u>	<u>\$ -</u>	<u>\$(112,112)</u>	<u>\$1,328,076</u>	<u>\$117,659</u>

The Ohio Water Development Authority Loans (OWDA) will be repaid with special assessments. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

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

Year Ending	<u>GOVERNMENTAL ACTIVITIES</u>				<u>BUSINESS-TYPE ACTIVITIES</u>	
	<u>General Obligation</u>		<u>Special Assessments</u>		<u>Ohio Water Development Authority</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005	\$ 1,210,000	\$ 1,344,166	\$ 285,662	\$ 238,945	\$ 117,659	\$ 63,170
2006	1,245,000	1,302,659	295,698	224,691	123,481	57,347
2007	1,295,000	1,257,619	310,736	209,565	129,592	51,237
2008	1,345,000	1,208,159	215,776	193,345	136,005	44,824
2009	1,395,000	1,154,051	225,819	184,402	142,736	38,092
2010-2014	7,960,000	4,790,243	1,250,864	768,867	663,959	81,577
2015-2019	8,105,000	2,694,688	1,595,000	431,945	14,644	334
2020-2024	<u>5,610,000</u>	<u>652,186</u>	<u>710,000</u>	<u>52,928</u>	<u>-</u>	<u>-</u>
Total	<u>\$28,165,000</u>	<u>\$14,403,771</u>	<u>\$4,889,555</u>	<u>\$2,304,688</u>	<u>\$1,328,076</u>	<u>\$336,581</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

**Change in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2004, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
<b>Governmental Activities:</b>					
<b>Bonds Payable:</b>					
General Obligations Bonds	\$ 25,320,000	\$3,870,000	\$1,025,000	\$28,165,000	\$1,210,000
Special Assessment Debt					
With Government Commitment	5,175,182	-	285,627	4,889,555	285,662
Total Bonds Payable	<u>30,495,182</u>	<u>3,870,000</u>	<u>1,310,627</u>	<u>33,054,555</u>	<u>1,495,662</u>
Compensated Absences	<u>9,534,122</u>	<u>7,507,729</u>	<u>6,776,777</u>	<u>10,265,074</u>	<u>3,548,322</u>
Governmental Activity- Long Term Liabilities	<u>\$40,029,304</u>	<u>\$11,377,729</u>	<u>\$8,087,404</u>	<u>\$43,319,629</u>	<u>\$5,043,984</u>
<b>Business-Type Activities:</b>					
OWDA Loans	\$ 1,440,188	\$ -	\$112,112	\$ 1,328,076	\$ 117,659
Compensated Absences	<u>70,199</u>	<u>47,514</u>	<u>33,341</u>	<u>84,372</u>	<u>33,026</u>
Business-Type Activity - Long Term Liabilities	<u>\$ 1,510,387</u>	<u>\$ 47,514</u>	<u>\$ 145,453</u>	<u>\$ 1,412,448</u>	<u>\$ 150,685</u>

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. 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. Compensated absences will be paid from the fund, which the employees' salaries are paid. Delinquent special assessments due the county at December 31, 2004 was \$215,839.

**NOTE 17 - CONDUIT DEBT OBLIGATIONS**

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

As of December 31, 2004, there were fifteen series of Healthcare Revenue Bonds and six Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,218,405,000 and \$28,274,795, respectively.

**Lorain County, Ohio**  
Notes to Financial Statements  
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**NOTE 18 - INTERFUND TRANSACTIONS**

Due To/Due From other funds balances as of December 31, 2004 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$1,983,387
MRDD	Nonmajor Governmental Funds	2,441
Nonmajor Governmental Funds	Nonmajor Governmental Funds	10,239
Enterprise Fund	Nonmajor Governmental Funds	1,598
Children Services	Community Mental Health	9,500
Children Services	General Fund	17,908
General Fund	Nonmajor Governmental Funds	14,130
Job and Family Services	General Fund	113,255
Job and Family Services	Nonmajor Governmental Funds	61,745
Enterprise Fund	General Fund	111,349
Q Construction	General Fund	492,300
Total - All Funds		<u>\$2,817,852</u>

Due To/Due From balances resulted from the routine lag between the dates interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$ 11,425,786
	Nonmajor Governmental Funds	790,816
	Enterprise Fund	246,100
	Agency Fund	54,260
Community Mental Health	Nonmajor Governmental Fund	200,000
		<u>\$12,716,962</u>

**Inter Fund Transfers:**

	<u>Transfers in:</u>					<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Q Construction</u>	
Transfers Out:						
General Fund	\$ -	\$3,432,700	\$98,631	\$1,040,000	\$33,500	4,604,831
Job and Family Services	367,073	-	-	-	-	367,073
MRDD	-	415,000	-	-	-	415,000
Total Transfers In	<u>\$367,073</u>	<u>\$3,847,700</u>	<u>\$98,631</u>	<u>\$1,040,000</u>	<u>\$33,500</u>	<u>\$5,386,904</u>

**Lorain County, Ohio**  
Notes to Financial Statements  
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**NOTE 19 – BUDGETARY BASIS OF ACCOUNTING**

A reconciliation for the major governmental funds at December 31, 2004 from the budget basis to a GAAP basis for excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses follows:

	<u>General Fund</u>	<u>Job and Family Services</u>	<u>Children Services</u>	<u>MRDD</u>	<u>Community Mental Health</u>
Budget Basis	\$(659,538)	\$(1,285,853)	\$446,332	\$3,223,123	\$2,467,633
Net Adjustment for Revenue Accruals	(44,990)	(573,852)	293,528	368,864	909,267
Net Adjustment for Expenditure Accruals	(845,351)	(4,579)	(482,839)	(229,080)	(1,692,254)
Net Adjustment for Encumbrances	1,614,438	1,283,610	-	382,883	110,914
Net Adjustments for Other Financing Sources (Uses) Accruals	<u>377,755</u>	<u>490,441</u>	<u>-</u>	<u>-</u>	<u>-</u>
GAAP Basis	<u>\$ 442,314</u>	<u>\$(90,233)</u>	<u>\$ 257,021</u>	<u>\$3,745,790</u>	<u>\$1,795,560</u>

**NOTE 20 - FOOD STAMPS**

The County's Department of Job and Family Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Lorain County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food stamp activity in the County's Department of Job and Family Services for the year ended December 31, 2004, follows:

<u>Balance 1/1/04</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance 12/31/04</u>
\$44,215	\$ -	\$(39,384)	\$4,831

**NOTE 21 – TRANSFER FROM PRIMARY GOVERNMENT**

The component units received \$459,147 of operating funds from The Primary Government. These amounts are included under Legislative and Executive miscellaneous allocations to component units in the General Fund.

**NOTE 22 - CONTINGENT LIABILITIES**

**A. Grants**

The County received financial assistance from Federal and State agencies in the forms of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at December 31, 2004.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**B. Litigation**

As of December 31, 2004, the County was a party to various legal proceedings. The ultimate disposition of these proceedings is not presently determinable, but will not, in the opinion of the County, have a material adverse effect on the continued operation of the County.

**NOTE 23 - RELATED PARTY TRANSACTIONS**

During 2004 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. Murray Ridge Production Center, Inc., a discretely presented component unit of Lorain County, disclosed \$90,018 for such contributions.

**NOTE 24 - CONTRACTUAL COMMITMENTS**

During 2004, the County entered into various contracts for building construction and renovations totaling \$3,776,121. The amount paid on the contracts were \$3,308,095 with \$58,471 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$409,555.

**NOTE 25 – GUARANTEE**

In a resolution dated August 15, 2002 the County has guaranteed (by the pledge of the lodging excise tax receipts and all of the non-tax revenue fund of the County) the principle and interest payments due on \$1,245,000 of bonds issued by the Lorain County Port Authority on behalf of the Lorain County Visitors Bureau, Inc. for the purpose of constructing a new Visitor's Center and Bureau Office. The principle will be repaid in various amounts in the years 2003 thru 2023.

**NOTE 26 – RECLASSIFICATION OF THE LORAIN COUNTY TRANSIT**

As of March 5, 2004, control of The Lorain County Transit was transferred to the Lorain County Commissioners and is now being reported as an enterprise fund for the current year. Prior to this The Lorain County Transit had been reported as a component unit. The County has elected to report the transfer as of January 1, 2004 and report the operations for the full calendar year as an enterprise fund. An adjustment of \$103,431 was made to the ending net assets of The Lorain County Transit as the County has a threshold amount for capitalizing fixed assets of \$15,000 for property, plant and equipment.

**NOTE 27 – SUBSEQUENT EVENT**

On May 26, 2005 the Lorain County Commissioners passed a resolution to authorize the County Administrator and County Prosecutor's office to take the necessary action in transferring all county airport assets from the direct control of ownership of the Lorain County Airport Authority to the direct control and ownership of the Lorain County Board of Commissioners.

**NOTE 28 - LORAIN COUNTY REGIONAL AIRPORT AUTHORITY**

**1. Reporting Entity**

The Lorain County Regional Airport Authority (Airport) was established pursuant to Ohio Revised Code Section 308.03 by resolution of the Lorain County Commissioners. The Airport is governed by a nine member Board of Trustees (Board), all of whom are appointed by the Lorain County Commissioners. The Board has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Lorain County has contributed money to the airport to continue operations. Since the Airport imposes a financial burden on the County, the Airport is reported as a component unit of Lorain County.

**Lorain County, Ohio**  
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The reporting entity for the Airport is comprised of all departments, boards and agencies that are not legally separate from the Airport, any component units of the Airport and any other organizations that would need to be included to ensure that the financial statements of the Airport are not misleading.

Component units are legally separate organizations for which the Airport is financially accountable. The Airport is financially accountable for an organization if the Airport appoints a voting majority of the organization's governing board and (1) the Airport is able to significantly influence the programs or services performed or provided by the organization; or (2) the Airport is legally entitled to or can otherwise access the organization's resources; the Airport is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or the Airport is obligated for the debt of the organization. Based on the application of these criteria, the Airport has no component units.

## **2. Summary of Significant Accounting Policies**

The financial statements of the Airport 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 Airport also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The more significant of the Airport's accounting policies are described below.

**Basis of Presentation** - The Airport's financial statements consist of a statement of net assets, a statement of revenue, expenses and changes in net assets, and a statement of cash flows.

The Airport uses a single enterprise fund 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.

Enterprise fund reporting focuses on the determination of the change in net assets, financial position and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods and services.

**Measurement Focus** - The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Airport are included on the statement of net assets. The statement of changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Airport finances and meets the cash flow needs of its enterprise activity.

**Basis of Accounting** - Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Airport's financial statements are prepared using the accrual basis of accounting.

Revenue is recorded on the accrual basis when the exchange takes place. Expenses are recognized at the time they are incurred.

**Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and cash equivalents** - For purposes of the statement of cash flows, the Airport considers all highly liquid investments with a maturity of three months or less (demand deposits with banks) to be cash equivalents. During 2004, Airport investments were limited to interest bearing deposit accounts.

**Net Assets** - Net assets represent the difference between assets and liabilities. New assets invested in capital assets, net or related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are

**Lorain County, Ohio**  
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limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the Airport, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Airport's policy is to apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. At year end the Airport had \$202,038 in restricted net assets for other purposes.

**Operating revenues and expenses** - Operating revenues are those revenues that are generated directly from primary activities. For the Airport, these revenues are charges for services and other operating income. Operating expenses are the necessary costs incurred to provide the goods or service that are the primary activity of the Airport. Revenues and expenses not meeting these definitions are reported as non-operating.

**Grants** - Grants received for the acquisition or construction of capital assets, are recorded as contributions when earned. Grants are earned when costs relating to such capital assets, which are reimbursable under the terms of the grants, have been incurred.

**Capital Assets** - Capital Assets, including infrastructure assets, purchased or constructed by the Airport are recorded at original cost. Land improvements, buildings, equipment and vehicles are depreciated using the straight-line method over the estimated useful lives of the assets. A useful life of 40 years is used for land improvements and buildings, and 5 to 15 years is used for equipment and vehicles.

Cost and related accumulated depreciation of capital assets sold or otherwise retired are removed from the accounts, and gains or losses on disposition or credited to or charged against income.

Routine maintenance, repairs, renewals, and replacement costs are charged against income. Expenditures, which materially increase values or extend useful lives, are capitalized.

The Airport's policy is to capitalize net interest on the enterprise fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project, and the interest earned from temporary investments of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. For 2004 no interest costs were incurred on construction projects for the Airport.

### **3. Deposits**

The Ohio Revised Code classifies monies held by the Airport into three categories.

- a) Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Airport treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.
- b) Inactive deposits are public deposits that Board has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.
- c) Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including but not limited to passbook accounts.

Interim monies may be deposited or invested in the following securities:

- 1) U.S. Treasury Notes, Bills, Bonds, or any other obligation or security issued by the U.S Treasury or any other obligation guaranteed as to principal and interest to the U.S. Treasury;
- 2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

instrumentality, including but not limiting to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

- 3) Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement exceeds the principal value of the agreement by at least 2% 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;
- 5) 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; and,
- 6) The State Treasurer's investment pool (STAR Ohio).

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited. An 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 Airport, 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 Airport or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the Airport's deposits is provided by the Federal Deposit Insurance Corporation (FDIC) and by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

At year-end, the carrying amount of the Airport's deposits was \$484,122 (which included petty cash of \$300) and the bank balance was \$492,620. Of the bank balance, \$100,000 was covered by federal depository insurance and \$392,620 was uncollateralized and uninsured. Although the securities were held by pledging financial institutions trust department or agent in the Airport's name and all Ohio Revised Code requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the Airport to a successful claim by the FDIC.

GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the Airport's investments to be categorized to give an indication of the level of risk assumed by the Airport at year-end. Category 1 includes investments that are insured or registered for which securities are held by the Airport or its agent in the Airport's name. Category 2 includes uninsured and unregistered investments, which are held by the counter-party's, trust department or agent in the Airport's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counter-party, or by its trust department or agent but not in the Airport's name. The Airport had no investments at year-end.

#### 4. Changes in Capital Assets

Capital asset activity for the year ended December 31, 2004 was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Capital Assets, Not Being Depreciated:				
Land	\$2,153,589	\$ -	\$ -	\$2,153,589
Construction In Progress	2,091,813	3,293,449	(184,457)	5,200,805
Total Capital Assets, Not Being Depreciated	4,245,402	3,293,449	(184,457)	7,354,394
Capital Assets, Being Depreciated:				
Land Improvements	5,227,789	184,457	(8,690)	5,403,556
Buildings	1,091,584	92,270	-	1,183,854
Equipment	476,233	1,899	(6,921)	471,211
Vehicles	193,908	-	(8,147)	185,761
Total Capital Assets, Being Depreciated	6,989,514	278,626	(23,758)	7,244,382



**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Less Accumulated Depreciation For:				
Land Improvements	(2,639,911)	(153,939)	3,690	(2,790,160)
Buildings	(122,001)	(31,954)	-	(153,955)
Equipment	(346,568)	(28,000)	6,921	(367,647)
Vehicles	(113,897)	(14,166)	8,147	(119,916)
Total Accumulated Depreciation	<u>(3,222,377)</u>	<u>(228,059)</u>	<u>18,758</u>	<u>(3,431,678)</u>
Capital Assets, Net	<u>\$8,012,539</u>	<u>\$3,344,016</u>	<u>\$(189,457)</u>	<u>\$11,167,098</u>

### 5. Receivables

In the normal course of operating the Airport, credit is granted to Airport tenants and customers. The Board believes no allowance for receivables doubtful of collection is necessary, and none has been provided.

### 6. Lease of Premises

Various lease agreements have been entered into for office, hanger and land rental through December 1, 2018, with options to extend the lease terms. Future base rental incomes for the leases as of December 31, 2004 are as follows:

2005	\$ 82,063
2006	84,768
2007	84,768
2008	84,768
2009	84,768
Thereafter	204,298

A 99 year lease agreement has also been entered into for land rental of three parcels of land totaling 2.7105 acres through the year 2078 and is renewable forever. The lease provides for a base ground rental use of \$7,289 per year to be adjusted upward by a function of the Consumer Price Index. For the year ended December 31, 2004 rental income was \$9,477.

Various lease agreements have been entered into for office and hangar space on a month-to-month basis. Rental income from these rentals was \$1,836 for the year ended December 31, 2004.

### 7. Compensated Absences

The Airport allows employees to accumulate unused sick leave. This policy provides that upon an employee's death or retirement, the employee shall receive cash payment of one third of the value of his or her legally accrued and unused sick leave, to a maximum of 333 1/3 hours. The sick leave conversion payment shall be based on the average of the employees base salary rates for the most recent three years. Sick leave benefits are accrued as a liability using the vested method. In December 2004, the Board signed a new employment contract with the Airport Executive Director, which granted him, upon termination, one-third of his accumulated sick leave hours, at his then-current hourly rate, or his accumulated sick leave hours pursuant to the Airport's policy, whichever is greater.

At December 31, 2004 the liability for accrued vacation leave and sick leave is approximately \$49,771.

### 8. Pension Plan

The Airport participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contribution (employer

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6705.

For the year ended December 31, 2004, the members of all three plans were required to contribute 8.5% of their annual covered salaries. The Airport's contribution rate for pension benefits for 2004 was 8.55%. The Ohio Revised Code provides statutory authority for member and employer contributions. The Airport's contribution to OPERS for the years ending December 31, 2004, 2003 and 2002 was \$36,269, \$61,054 and \$70,676 respectively, equal to the required contributions for those years.

#### **9. Other Post Employment Benefits (OPEB)**

In addition to the pension benefits described in Note 8. OPERS provides post retirement health care coverage, in accordance with the Ohio Revised Code, to age and service retirees with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2004 local government employer contribution rate was 13.31% of covered payroll; 5% of covered payroll was the portion that was used to fund health care. For the calendar year 2004, Airport contributions equal to 5% of covered payroll was used to fund health care expenses.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8.0%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4% annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 % of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 364,881. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

**10. Risk Management**

The Airport is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injury to employees; and natural disasters. Through Lorain County, the Airport is covered under the County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of thirty-nine counties in Ohio and was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group of primary and excess insurance/self-insurance and risk management program. CORSA insures the Airport for general liability, errors and omissions, property and automobile. The Airport has purchased commercial insurance for aviation and airport and hanger keepers liability. The Airport also carries employee health and accident insurance and a bond on key management positions. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**11. Contingent Liabilities**

The Airport receives financial assistance from federal and state agencies in the form 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 may require refunding to the grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2004.

**12. Subsequent Event**

On May 26, 2005 the Lorain County Commissioners have passed a resolution to authorize the County Administrator and County Prosecutor's office to take the necessary action in transferring all county airport assets from the direct control of ownership of the Lorain County Airport Authority to the direct control and ownership of the Lorain County Board of Commissioners.

**NOTE 29 - MURRAY RIDGE PRODUCTION CENTER, INC.**

**1. Summary of Significant Accounting Policies**

- A. Equipment - These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets.

Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized.

- B. Income Taxes - Murray Ridge Production Center, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- C. Donated Services - Donated services of management, direct supervision, rent, etc., have been provided by the Lorain County Board of Mental Retardation/Developmental Disabilities. During the year ended June 30, 2004 the value of these services was estimated to be \$90,018.
- D. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**2. Concentrations of Credit Risk**

Financial instruments that potentially subject the organization to credit risk include cash on deposit with five financial institutions amounting to \$489,587 at June 30, 2004, which was insured for \$363,601 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$210,739 at June 30, 2004.

**3. Investments**

Investments at June 30, 2004 consist of the bonds and funds, which are recorded at fair value.

**4. Investment Income**

Investment income for the year ended June 30, 2004, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

**NOTE 30 - LORAIN COUNTY PORT AUTHORITY**

**1. Summary of Significant Accounting Policies**

- A. Reporting Entity – The Lorain County Port Authority (the Authority) was created by the Lorain County Board of Commissioners in 2001 to enhance economic development in Lorain County. The Authority is created in accordance with Section 4582.22 of the Ohio Revised Code.

The Authority is governed by a five-member Board of Directors (the Board) appointed by the Lorain County Board of Commissioners. The initial Board is serving staggered terms. Each successor shall serve for a term of four years, except when a person is appointed to fill a vacancy, which is to be appointed to serve only the unexpired term. Members of the Board are eligible for re-appointment. The Board controls the employment of the Executive Director who is responsible for the day-to-day operations.

The Authority's financial reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Reporting Entity". The financial statements include all divisions and operations for which the Authority is financially accountable. Financial accountability exists if a primary government/component unit appoints a majority of an organization's governing board and is able to impose its will on that organization. Financial accountability may also be deemed to exist if there is a potential for the organization to provide financial benefits to, or impose financial burdens on, the primary government/component unit. On this basis, no governmental organization other than the Authority itself is included in the financial reporting entity.

As of December 31, 2004, the Authority has a liability to the County in the amount of \$126,866 for past operating advances. Under GASB Statement No. 14, this is considered to be a financial burden on the County; also the County can impose its will on the Authority through the appointment of the members of the Board of Directors. Therefore, the Authority is a component unit of the County whose financial statements are discretely presented in the County's financial statements.

- B. Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. All transactions are accounted for in a single business-type fund. The Authority applies all GASB pronouncements as well as Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless the pronouncements conflict with or contradict GASB pronouncements.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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Operating revenues and expenses generally result from providing services in connection with principal ongoing operations of the Authority. Operating revenues consist of application fees and administrative fees. Operating expenses include professional services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

- C. Budgetary Process – Ohio Revised Code Section 4582.39 requires the Authority to prepare a budget annually. This budget includes estimated receipts and appropriations and is prepared on the cash basis of accounting.
- D. Cash, Cash Equivalents and Investments – The Ohio Revised Code prescribes allowable deposits and investments. For purposes of the Statement of Cash Flows, the Authority considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Investments are reported at fair value, which is based on quoted market prices.
- E. 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 expected.

## **2. Cash, Cash Equivalents and Investments**

The provisions of the Ohio Revised Code govern the investments and deposits of Authority monies. In accordance with these statutes, only financial institutions located in Ohio are eligible to hold public deposits. The statutes also permit the Authority to invest its monies in certificate of deposit, savings accounts, money market accounts, the State Treasurer's Asset Reserve (STAR Ohio) investment pool and obligations of the United States government or certain agencies thereof. The Authority may also enter into repurchase agreements with any eligible depository for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds or by a single collateral pool established by the financial institution to secure the repayment of all public money deposited with the institution.

Deposits – At December 31, 2004, the carrying amount of the Authority's deposits was \$38,370 and the bank balance of the Authority's deposits was \$41,217. Federal Depository Insurance covered the entire bank balance.

Investments – The Bond Fund Program Reserves are invested in an open-end money market fund, which are not evidenced by securities and are not subject to custodial credit risk. The money market fund has a carrying value and fair value of \$2,530,503 at December 31, 2004.

## **3. Risk Management**

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; injury and natural disasters. Through Lorain County, the Authority is covered under the County Risk Sharing Authority, Inc. (CORSA). CORSA is a risk sharing pool made up of thirty-nine counties in Ohio and was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group of primary and excess insurance/self-insurance and risk management programs. The Authority has not had any claims that exceeded insurance coverage.

A surety bond of \$25,000 through Ohio Casualty Insurance Group covers the Board Secretary.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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**4. Bond Fund Program**

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

The State of Ohio Department of Development (ODOD) awarded the Authority a grant of \$1,000,000, received in April 2003, which was deposited into the Bond Fund Program Reserve account. The conditional grant from ODOD is for 20 years, with the interest earned on the fund remitted back to ODOD through December 2012. Beginning 2013 and continuing through December 2023, 50% of the interest earned is required to be remitted back to ODOD. On December 31, 2001, the Authority received a \$1,500,000 grant from Lorain County for the Bond Fund Program, which was also deposited into the Bond Fund Program Reserve account.

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

Amounts held in the Authority's Bond Fund Program Reserve was \$2,530,503 at December 31, 2004 and are reflected in the Statement of Net Assets.

**5. RELATED PARTY TRANSACTIONS**

The Authority utilizes certain Lorain County employees without reimbursement and the Director of the Authority is also a member of the Board.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2004

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COMBINING FINANCIAL  
STATEMENTS AND SCHEDULES

## General Fund

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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, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 9,336,558	\$ 9,760,193	\$ 9,760,193	\$ -	\$ 9,760,193	\$ -
Sales Tax	13,056,000	14,579,144	14,579,144	-	14,579,144	-
Charges for Services	1,675,850	1,716,172	1,716,891	-	1,716,891	719
Licenses, Permits and Fees	7,979,200	11,258,931	11,388,654	-	11,388,654	129,723
Fines and Forfeitures	1,420,000	1,796,278	1,803,940	-	1,803,940	7,662
Intergovernmental	10,385,906	10,876,656	10,939,256	-	10,939,256	62,600
Interest	3,078,500	2,741,636	2,778,159	-	2,778,159	36,523
Other	1,255,091	1,149,219	1,152,887	-	1,152,887	3,668
<b>Total Revenues</b>	<b>48,187,105</b>	<b>53,878,229</b>	<b>54,119,124</b>	<b>-</b>	<b>54,119,124</b>	<b>240,895</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
<b>Legislative and Executive:</b>						
<b>Commissioners:</b>						
Salaries and Wages	1,388,377	1,438,202	1,141,341	-	1,141,341	296,861
Fringe Benefits	204,478	211,427	174,216	-	174,216	37,211
Supplies and Materials	17,757	32,147	27,587	471	28,058	4,089
Contractual Services	15,557	82,951	3,016	192	3,208	79,743
Equipment	42,326	127,201	74,160	45,343	119,503	7,698
Other	30,923	27,378	10,472	163	10,635	16,743
<b>Total Commissioners</b>	<b>1,699,418</b>	<b>1,919,306</b>	<b>1,430,792</b>	<b>46,169</b>	<b>1,476,961</b>	<b>442,345</b>
<b>Auditor:</b>						
Salaries and Wages	1,317,595	1,368,559	1,368,286	-	1,368,286	273
Fringe Benefits	198,299	207,858	205,618	-	205,618	2,240
Supplies and Materials	47,124	44,844	37,574	4,194	41,768	3,076
Contractual Services	147,713	173,283	104,545	47,804	152,349	20,934
Equipment	32,989	2,219	-	-	-	2,219
Other	134,533	180,309	159,232	9,424	168,656	11,653
<b>Total Auditor</b>	<b>1,878,253</b>	<b>1,977,072</b>	<b>1,875,255</b>	<b>61,422</b>	<b>1,936,677</b>	<b>40,395</b>
<b>Treasurer:</b>						
Salaries and Wages	334,323	370,750	370,324	-	370,324	426
Fringe Benefits	50,317	52,492	52,348	-	52,348	144
Supplies and Materials	21,322	21,215	8,179	9,339	17,518	3,697
Contractual Services	9,460	11,428	3,919	-	3,919	7,509
Equipment	4,791	4,791	-	-	-	4,791
Other	11,384	10,884	5,704	-	5,704	5,180
<b>Total Treasurer</b>	<b>431,597</b>	<b>471,560</b>	<b>440,474</b>	<b>9,339</b>	<b>449,813</b>	<b>21,747</b>
<b>Prosecuting Attorney:</b>						
Salaries and Wages	2,835,867	2,877,768	2,836,411	-	2,836,411	41,357
Fringe Benefits	491,283	523,481	490,491	-	490,491	32,990
Supplies and Materials	30,228	44,108	30,987	4,754	35,741	8,367
Contractual Services	12,062	24,336	19,971	1,373	21,344	2,992
Equipment	72,240	157,947	102,111	45,858	147,969	9,978
Other	64,330	67,547	60,824	430	61,254	6,293
<b>Total Prosecuting Attorney</b>	<b>3,506,010</b>	<b>3,695,187</b>	<b>3,540,795</b>	<b>52,415</b>	<b>3,593,210</b>	<b>101,977</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
*General Fund (continued)*  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Records Center:</b>						
Salaries and Wages	110,340	113,267	98,326	-	98,326	14,941
Fringe Benefits	16,607	20,842	14,535	-	14,535	6,307
Supplies and Materials	9,332	9,571	9,292	-	9,292	279
Contractual Services	44,564	47,201	34,015	12,081	46,096	1,105
Equipment	51,679	97,588	52,439	44,778	97,217	371
Other	854	854	256	-	256	598
<b>Total Records Center</b>	<b>233,376</b>	<b>289,323</b>	<b>208,863</b>	<b>56,859</b>	<b>265,722</b>	<b>23,601</b>
<b>Board of Revisions:</b>						
Salaries and Wages	75,246	76,346	76,335	-	76,335	11
Fringe Benefits	11,325	11,663	11,641	-	11,641	22
Supplies and Materials	951	1,512	656	-	656	856
Contractual Services	487	688	521	-	521	167
Equipment	1,910	1,925	1,194	-	1,194	731
Other	1,316	1,085	9	-	9	1,076
<b>Total Board of Revisions</b>	<b>91,235</b>	<b>93,219</b>	<b>90,356</b>	<b>-</b>	<b>90,356</b>	<b>2,863</b>
<b>Board of Elections:</b>						
Salaries and Wages	1,272,709	1,289,553	1,288,276	-	1,288,276	1,277
Fringe Benefits	150,752	156,969	156,907	-	156,907	62
Supplies and Materials	43,401	173,566	111,258	38,286	149,544	24,022
Contractual Services	137,167	98,337	89,933	3,847	93,780	4,557
Equipment	16,331	7,302	6,310	-	6,310	992
Other	50,904	30,791	24,099	-	24,099	6,692
<b>Total Board of Elections</b>	<b>1,671,264</b>	<b>1,756,518</b>	<b>1,676,783</b>	<b>42,133</b>	<b>1,718,916</b>	<b>37,602</b>
<b>Community Maintenance:</b>						
Salaries and Wages	1,235,931	1,445,344	1,177,208	-	1,177,208	268,136
Fringe Benefits	186,012	215,600	178,404	-	178,404	37,196
Supplies and Materials	685,789	843,110	630,896	75,392	706,288	136,822
Contractual Services	2,694,559	3,774,046	3,043,796	434,397	3,478,193	295,853
Equipment	172,127	194,942	119,881	3,407	123,288	71,654
Capital Outlay	34,125	34,125	-	-	-	34,125
Other	11,591	13,506	4,002	246	4,248	9,258
<b>Total Community Maintenance</b>	<b>5,020,134</b>	<b>6,520,673</b>	<b>5,154,187</b>	<b>513,442</b>	<b>5,667,629</b>	<b>853,044</b>
<b>Community Development:</b>						
Salaries and Wages	421,216	439,457	410,173	-	410,173	29,284
Fringe Benefits	63,396	66,328	62,347	-	62,347	3,981
Supplies and Materials	3,242	6,187	2,859	-	2,859	3,328
Contractual Services	457,581	932,399	466,050	251,252	717,302	215,097
Equipment	6,449	20,811	5,999	-	5,999	14,812
Other	122,670	234,880	191,280	3,495	194,775	40,105
<b>Total Community Development</b>	<b>1,074,554</b>	<b>1,700,062</b>	<b>1,138,708</b>	<b>254,747</b>	<b>1,393,455</b>	<b>306,607</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund (continued)**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Recorder:</b>						
Salaries and Wages	608,658	631,573	631,329	-	631,329	244
Fringe Benefits	91,603	94,626	93,359	-	93,359	1,267
Supplies and Materials	15,308	18,785	17,533	-	17,533	1,252
Contractual Services	-	1,210	1,207	-	1,207	3
Other	6,874	8,374	7,400	-	7,400	974
<b>Total Recorder</b>	<b>722,443</b>	<b>754,568</b>	<b>750,828</b>	<b>-</b>	<b>750,828</b>	<b>3,740</b>
<b>Port Authority:</b>						
Contractual Services	25,000	25,000	-	-	-	25,000
<b>Total Port Authority</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>Building Inspection:</b>						
Salaries and Wages	108,400	108,400	30,313	-	30,313	78,087
Fringe Benefits	16,857	16,857	3,965	-	3,965	12,892
Supplies and Materials	2,400	379	296	-	296	83
Contractual Services	1,200	3,200	1,308	-	1,308	1,892
Equipment	-	12,607	-	8,984	8,984	3,623
Other	9,200	9,200	1,181	-	1,181	8,019
<b>Total Building Inspection</b>	<b>138,057</b>	<b>150,643</b>	<b>37,063</b>	<b>8,984</b>	<b>46,047</b>	<b>104,596</b>
<b>Insurance/Pensions/Taxes:</b>						
Fringe Benefits	5,697,954	6,114,714	5,852,470	-	5,852,470	262,244
Contractual Services	20,000	25,600	20,502	-	20,502	5,098
Other	93,024	130,109	90,653	-	90,653	39,456
<b>Total Insurance/Pensions/Taxes</b>	<b>5,810,978</b>	<b>6,270,423</b>	<b>5,963,625</b>	<b>-</b>	<b>5,963,625</b>	<b>306,798</b>
<b>Miscellaneous:</b>						
Fringe Benefits	8,175	8,175	8,175	-	8,175	-
Contractual Services	354,564	819,880	495,030	49,987	545,017	274,863
Other	4,792,825	3,238,040	2,141,929	-	2,141,929	1,096,111
Allocations to Component Units	403,000	459,147	459,147	-	459,147	-
<b>Total Miscellaneous</b>	<b>5,558,564</b>	<b>4,525,242</b>	<b>3,104,281</b>	<b>49,987</b>	<b>3,154,268</b>	<b>1,370,974</b>
<b>Total General Government - Legislative and Executive</b>	<b>27,860,883</b>	<b>30,148,796</b>	<b>25,412,010</b>	<b>1,095,497</b>	<b>26,507,507</b>	<b>3,641,289</b>
<b>Judicial:</b>						
<b>Court of Appeals:</b>						
Contractual Services	197,211	199,211	176,041	-	176,041	23,170
<b>Total Court of Appeals</b>	<b>197,211</b>	<b>199,211</b>	<b>176,041</b>	<b>-</b>	<b>176,041</b>	<b>23,170</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund (continued)**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Common Pleas Court:</b>						
Salaries and Wages	1,745,678	1,884,383	1,852,984	-	1,852,984	31,399
Fringe Benefits	250,357	276,890	271,496	-	271,496	5,394
Supplies and Materials	49,451	47,299	31,323	-	31,323	15,976
Contractual Services	1,078,639	1,077,622	984,418	5,891	990,309	87,313
Equipment	49,858	57,325	31,123	9,510	40,633	16,692
Other	30,860	53,235	38,495	-	38,495	14,740
<b>Total Common Pleas Court</b>	<b>3,204,843</b>	<b>3,396,754</b>	<b>3,209,839</b>	<b>15,401</b>	<b>3,225,240</b>	<b>171,514</b>
<b>Domestic Relations-Domestic Relations:</b>						
Salaries and Wages	2,061,150	2,195,458	2,179,223	-	2,179,223	16,235
Fringe Benefits	319,953	329,816	322,428	-	322,428	7,388
Supplies and Materials	25,400	31,938	29,599	2,274	31,873	65
Contractual Services	41,324	20,291	16,124	91	16,215	4,076
Equipment	30,955	62,152	44,731	16,356	61,087	1,065
Other	41,380	27,900	25,531	-	25,531	2,369
<b>Total Domestic Relations - Domestic Relations</b>	<b>2,520,162</b>	<b>2,667,555</b>	<b>2,617,636</b>	<b>18,721</b>	<b>2,636,357</b>	<b>31,198</b>
<b>Domestic Relations-Juvenile Probation:</b>						
Salaries and Wages	1,317,206	1,501,096	1,491,548	-	1,491,548	9,548
Fringe Benefits	198,240	226,595	220,940	-	220,940	5,655
Supplies and Materials	35,318	50,727	46,945	2,433	49,378	1,349
Contractual Services	361,510	412,310	352,118	14,602	366,720	45,590
Equipment	34,590	43,337	38,200	627	38,827	4,510
Other	52,044	36,244	33,195	-	33,195	3,049
<b>Total Domestic Relations - Juvenile Probation</b>	<b>1,998,908</b>	<b>2,270,309</b>	<b>2,182,946</b>	<b>17,662</b>	<b>2,200,608</b>	<b>69,701</b>
<b>Domestic Relations-Juvenile Detention Home:</b>						
Salaries and Wages	1,121,250	1,170,027	1,147,424	-	1,147,424	22,603
Fringe Benefits	168,750	178,524	172,522	-	172,522	6,002
Supplies and Materials	88,472	87,543	54,437	22,828	77,265	10,278
Contractual Services	418,763	410,252	347,636	39,066	386,702	23,550
Equipment	7,312	22,366	6,307	15,487	21,794	572
Other	14,869	744	347	-	347	397
<b>Total Domestic Relations-Juvenile Detention Home</b>	<b>1,819,416</b>	<b>1,869,456</b>	<b>1,728,673</b>	<b>77,381</b>	<b>1,806,054</b>	<b>63,402</b>
<b>Domestic Relations-Child Support:</b>						
Salaries and Wages	245,700	302,361	248,584	-	248,584	53,777
Fringe Benefits	102,299	164,074	116,115	-	116,115	47,959
Supplies and Materials	27,012	23,277	19,476	3,540	23,016	261
Contractual Services	35,100	33,076	32,766	-	32,766	310
Equipment	975	6,758	6,135	-	6,135	623
Other	7,439	6,500	4,225	-	4,225	2,275
<b>Total Domestic Relations-Child Support:</b>	<b>418,525</b>	<b>536,046</b>	<b>427,301</b>	<b>3,540</b>	<b>430,841</b>	<b>105,205</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund (continued)**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Domestic Relations-Hazel Webber Home:</b>						
Salaries and Wages	479,212	507,939	496,295	-	496,295	11,644
Fringe Benefits	72,124	75,689	72,729	-	72,729	2,960
Supplies and Materials	8,800	8,049	6,482	222	6,704	1,345
Contractual Services	58,715	36,841	30,883	78	30,961	5,880
Equipment	3,412	8,975	7,401	-	7,401	1,574
Other	3,617	419	419	-	419	-
<b>Total Domestic Relations-Hazel Webber Home</b>	<b>625,880</b>	<b>637,912</b>	<b>614,209</b>	<b>300</b>	<b>614,509</b>	<b>23,403</b>
<b>Probate Court:</b>						
Salaries and Wages	474,221	499,486	499,486	-	499,486	-
Fringe Benefits	72,646	74,701	74,023	-	74,023	678
Supplies and Materials	12,300	13,157	12,158	942	13,100	57
Contractual Services	31,166	43,279	39,735	3,531	43,266	13
Equipment	22,970	17,912	16,967	764	17,731	181
Other	3,608	4,862	4,845	-	4,845	17
<b>Total Probate Court</b>	<b>616,911</b>	<b>653,397</b>	<b>647,214</b>	<b>5,237</b>	<b>652,451</b>	<b>946</b>
<b>Clerk of Courts:</b>						
Salaries and Wages	1,022,446	1,066,414	1,064,087	-	1,064,087	2,327
Fringe Benefits	150,357	159,734	159,425	-	159,425	309
Supplies and Materials	32,830	38,506	36,344	347	36,691	1,815
Contractual Services	56,815	39,364	37,780	761	38,541	823
Equipment	31,602	28,602	27,890	685	28,575	27
Other	8,699	8,699	5,294	-	5,294	3,405
<b>Total Clerk of Courts</b>	<b>1,302,749</b>	<b>1,341,319</b>	<b>1,330,820</b>	<b>1,793</b>	<b>1,332,613</b>	<b>8,706</b>
<b>Municipal Court:</b>						
Salaries and Wages	623,733	627,121	463,148	-	463,148	163,973
Fringe Benefits	143,666	143,666	84,062	-	84,062	59,604
Contractual Services	270,069	412,069	374,280	-	374,280	37,789
Other	-	34,046	33,565	-	33,565	481
<b>Total Municipal Courts</b>	<b>1,037,468</b>	<b>1,216,902</b>	<b>955,055</b>	<b>-</b>	<b>955,055</b>	<b>261,847</b>
<b>Education Law Libraries:</b>						
Salaries and Wages	47,297	78,995	68,508	-	68,508	10,487
Fringe Benefits	7,120	11,995	9,587	-	9,587	2,408
<b>Total Education Law Libraries</b>	<b>54,417</b>	<b>90,990</b>	<b>78,095</b>	<b>-</b>	<b>78,095</b>	<b>12,895</b>
<b>Total General Government - Judicial</b>	<b>13,796,490</b>	<b>14,879,851</b>	<b>13,967,829</b>	<b>140,035</b>	<b>14,107,864</b>	<b>771,987</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund (continued)**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Public Safety:</b>						
<b>Coroner:</b>						
Salaries and Wages	309,681	326,013	326,012	-	326,012	1
Fringe Benefits	46,607	49,518	49,460	-	49,460	58
Supplies and Materials	3,715	1,641	1,214	-	1,214	427
Contractual Services	78,121	80,125	72,022	3,797	75,819	4,306
Equipment	-	5,196	367	4,553	4,920	276
Other	11,523	15,473	14,513	-	14,513	960
<b>Total Coroner</b>	<b>449,647</b>	<b>477,966</b>	<b>463,588</b>	<b>8,350</b>	<b>471,938</b>	<b>6,028</b>
<b>Sheriff:</b>						
Salaries and Wages	4,388,803	4,614,485	4,584,023	-	4,584,023	30,462
Fringe Benefits	771,637	807,370	797,924	-	797,924	9,446
Supplies and Materials	205,781	191,060	162,989	16,374	179,363	11,697
Contractual Services	124,169	145,897	113,835	22,132	135,967	9,930
Equipment	136,749	543,949	288,719	253,218	541,937	2,012
Other	73,920	116,668	87,514	-	87,514	29,154
<b>Total Sheriff</b>	<b>5,701,059</b>	<b>6,419,429</b>	<b>6,035,004</b>	<b>291,724</b>	<b>6,326,728</b>	<b>92,701</b>
<b>Hazardous Materials Coordination:</b>						
Salaries and Wages	57,414	61,414	59,112	-	59,112	2,302
Fringe Benefits	8,642	9,294	8,979	-	8,979	315
Supplies and Materials	366	366	-	-	-	366
Equipment	626	1,484	689	-	689	795
Other	5,314	772	113	-	113	659
<b>Total Hazardous Materials Coordination</b>	<b>72,362</b>	<b>73,330</b>	<b>68,893</b>	<b>-</b>	<b>68,893</b>	<b>4,437</b>
<b>Community Disaster Services:</b>						
Salaries and Wages	96,760	102,453	100,426	-	100,426	2,027
Fringe Benefits	14,564	15,933	15,210	-	15,210	723
Supplies and Materials	8,531	8,679	4,162	-	4,162	4,517
Contractual Services	26,383	27,183	21,239	-	21,239	5,944
Equipment	15,788	50,927	41,339	7,403	48,742	2,185
Other	5,509	17,191	15,199	-	15,199	1,992
<b>Total Community Disaster Services</b>	<b>167,535</b>	<b>222,366</b>	<b>197,575</b>	<b>7,403</b>	<b>204,978</b>	<b>17,388</b>
<b>Total Public Safety</b>	<b>6,390,603</b>	<b>7,193,091</b>	<b>6,765,060</b>	<b>307,477</b>	<b>7,072,537</b>	<b>120,554</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund (continued)**  
**For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Public Works:</b>						
<b>Engineer:</b>						
Salaries and Wages	213,879	216,663	212,428	-	212,428	4,235
Fringe Benefits	32,191	33,303	32,339	-	32,339	964
Supplies and Materials	3,347	4,155	2,558	-	2,558	1,597
Contractual Services	3,939	350	-	-	-	350
Equipment	10,921	18,947	14,304	1,125	15,429	3,518
Other	2,169	4,219	1,166	-	1,166	3,053
<b>Total Public Works</b>	<b>266,446</b>	<b>277,637</b>	<b>262,795</b>	<b>1,125</b>	<b>263,920</b>	<b>13,717</b>
<b>Health:</b>						
<b>Registration of Vital Statistics:</b>						
Contractual Services	4,971	4,971	3,399	-	3,399	1,572
<b>Total Health</b>	<b>4,971</b>	<b>4,971</b>	<b>3,399</b>	<b>-</b>	<b>3,399</b>	<b>1,572</b>
<b>Human Services:</b>						
<b>Workforce Development Agency:</b>						
Salaries and Wages	173,536	199,298	199,173	-	199,173	125
Fringe Benefits	75,653	83,732	82,533	-	82,533	1,199
<b>Total Workforce Development Agency</b>	<b>249,189</b>	<b>283,030</b>	<b>281,706</b>	<b>-</b>	<b>281,706</b>	<b>1,324</b>
<b>Soldiers' Relief Commission Board:</b>						
Salaries and Wages	238,241	247,241	222,986	-	222,986	24,255
Fringe Benefits	35,857	41,002	33,920	-	33,920	7,082
Supplies and Materials	21,074	30,183	25,614	1,017	26,631	3,552
Contractual Services	3,519	3,819	1,588	-	1,588	2,231
Equipment	8,645	9,145	6,848	-	6,848	2,297
Other	391,996	382,304	328,155	4,500	332,655	49,649
<b>Total Soldiers' Relief Commission Board</b>	<b>699,332</b>	<b>713,694</b>	<b>619,111</b>	<b>5,517</b>	<b>624,628</b>	<b>89,066</b>
<b>Public Assistance:</b>						
<b>Other - Grants</b>						
	1,455,226	1,455,226	1,455,224	-	1,455,224	2
<b>Total Public Assistance</b>	<b>1,455,226</b>	<b>1,455,226</b>	<b>1,455,224</b>	<b>-</b>	<b>1,455,224</b>	<b>2</b>
<b>Total Human Services</b>	<b>2,403,747</b>	<b>2,451,950</b>	<b>2,356,041</b>	<b>5,517</b>	<b>2,361,558</b>	<b>90,392</b>
<b>Capital Outlay:</b>						
<b>Capital Improvements</b>						
	871,823	913,572	356,355	59,270	415,625	497,947
<b>Total Capital Outlay</b>	<b>871,823</b>	<b>913,572</b>	<b>356,355</b>	<b>59,270</b>	<b>415,625</b>	<b>497,947</b>

(continued)

**Lorain County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Basis)**  
**General Fund (continued)**  
**For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Intergovernmental:</b>						
Contractual Services	6,773	6,773	938	5,517	6,455	318
Other - Grants	481,155	481,155	464,284	-	464,284	16,871
<b>Total Intergovernmental</b>	<u>487,928</u>	<u>487,928</u>	<u>465,222</u>	<u>5,517</u>	<u>470,739</u>	<u>17,189</u>
<b>Total Expenditures</b>	<u>52,082,891</u>	<u>56,357,796</u>	<u>49,588,711</u>	<u>1,614,438</u>	<u>51,203,149</u>	<u>5,154,647</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,895,786)</u>	<u>(2,479,567)</u>	<u>4,530,413</u>	<u>(1,614,438)</u>	<u>2,915,975</u>	<u>5,395,542</u>
<b>Other Financing Sources (Uses)</b>						
Advances - In	1,500,000	3,217,233	3,217,233	-	3,217,233	-
Advances - Out	-	(3,640,932)	(3,640,925)	-	(3,640,925)	7
Operating Transfers - In	-	413,010	413,010	-	413,010	-
Operating Transfers - Out	(17,197,656)	(16,756,447)	(3,564,831)	-	(3,564,831)	13,191,616
<b>Total Other Financing Sources (Uses)</b>	<u>(15,697,656)</u>	<u>(16,767,136)</u>	<u>(3,575,513)</u>	<u>-</u>	<u>(3,575,513)</u>	<u>13,191,623</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(19,593,442)</u>	<u>(19,246,703)</u>	<u>954,900</u>	<u>\$ (1,614,438)</u>	<u>\$ (659,538)</u>	<u>\$ 18,587,165</u>
<b>Fund Balance at Beginning of Year</b>	<u>21,245,689</u>	<u>21,245,689</u>	<u>21,245,689</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 1,652,247</u>	<u>\$ 1,998,986</u>	<u>\$ 22,200,589</u>			



**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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

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

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

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

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

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

**Jail Facility Operation** – To account for sales tax revenues used to operate the county's jail facilities.

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

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

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

**Substance Abuse/Mental Health**- To account for State grants used to provide funding for programs for offenders with substance abuse and / or mental health needs.

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

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

**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.

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

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

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

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

**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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

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

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

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

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

**County Probation Services** – To account for adults on probation that pay supervision fees to Clerk of Courts.

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

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

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

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

**Community Mental Health Medicaid** – To account for paid Medicaid claims with federal reimbursement for mental health services for Lorain County.

**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 and County home.

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

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

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

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

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

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

**Ditch Maintenance** – To account for the maintenance of all county owned ditches.

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

**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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**Litter Control** – To account for State grants for the purpose of implementing a litter prevention program.

**Linkages Plus/Bryne Memorial** – To account for State grants to allow for counseling programs and treatment options for young offenders aged 17 – 23.

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

**Local Law Enforcement Block Grant** – To account for Federal grants for the purchase of equipment for the Lorain County Sheriff's office.

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

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

**Medicaid Outreach** – To account for Federal and State grants related to welfare reform.

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

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

**MRDD-Medicaid** – To account for Federal and State funds used for the mentally disabled eligible for Medicaid.

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

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

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

**Help America Vote Act** – To account for monies spent on the upgrading the Board of Elections hardware and software to accommodate the statewide voter registration system.

**MRDD – Capital** – To account for the funding of construction projects related to the Board of Mental Retardation.

**Workforce Investment Act** – To allocate federal funds to different entities based upon how county or Municipal Corporation administers its workforce development activities.

**Sheriff's Concealed Handgun** – To account for license fees to enable county residents to carry concealed handguns.

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

**Atrazine Grant Program** – To monitor pesticides in county streams and water supply.

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

**Lorain County, Ohio**  
**NonMajor Governmental Funds**

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**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, long-term debt principal, interest, and related costs.

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

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2004

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Assets</b>					
Cash and Cash Equivalents	\$ 1,333,488	\$ 38,840	\$ 285,196	\$ 169,533	\$ 549,976
Cash with Fiscal and Escrow	-	-	411,882	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	1,512,228	1,218	800,876	-	9,351
Notes Receivable	-	-	364,106	111,136	-
Due from Other Funds	-	-	-	-	-
Inventory	1,674	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,847,395</b>	<b>\$ 40,058</b>	<b>\$ 1,862,060</b>	<b>\$ 280,669</b>	<b>\$ 559,327</b>
<b>Liabilities</b>					
Accounts Payable	\$ 17,133	\$ 4,106	\$ 22,640	\$ 111,136	\$ 13,330
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	4,369	1,723	-	-	-
Advance from Other Funds	-	-	272,693	-	-
Due to Other Funds/Interfund Pay.	853,716	-	-	-	-
Deferred Revenue	932,870	1,218	800,876	-	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,808,088</b>	<b>7,047</b>	<b>1,096,209</b>	<b>111,136</b>	<b>13,330</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	2,010	-	46,908	-	5,475
Inventory	1,674	-	-	-	-
Notes Receivable	-	-	364,106	111,136	-
Debt Service	-	-	-	-	-
Unreserved	1,035,623	33,011	354,837	58,397	540,522
<b>Total Fund Balances (Deficit)</b>	<b>1,039,307</b>	<b>33,011</b>	<b>765,851</b>	<b>169,533</b>	<b>545,997</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,847,395</b>	<b>\$ 40,058</b>	<b>\$ 1,862,060</b>	<b>\$ 280,669</b>	<b>\$ 559,327</b>

**Nonmajor Special Revenue Funds**

<u>Jail Facility Operation</u>	<u>Dog and Kennel</u>	<u>Recycle Ohio</u>	<u>Solid Waste</u>	<u>Substance Abuse/Mental Health</u>	<u>Real Estate Assessment</u>
\$ 1,117,075	\$ 98,465	\$ 64,070	\$ 1,730,724	\$ -	\$ 4,047,895
-	-	-	-	-	-
-	1,227	-	-	-	2,790
1,167,884	3,030	39,604	467,732	-	2,790
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,284,959</u>	<u>\$ 102,722</u>	<u>\$ 103,674</u>	<u>\$ 2,198,456</u>	<u>\$ -</u>	<u>\$ 4,053,475</u>
\$ 536,840	\$ 14,880	\$ 2,336	\$ 53,686	\$ -	\$ 63,464
192,906	-	2,024	-	-	73,127
-	-	-	-	-	-
146,056	3,788	-	25,359	-	18,975
-	-	-	-	-	-
1,549	-	52,700	-	-	-
-	-	39,604	-	-	-
-	-	-	-	-	-
<u>877,351</u>	<u>18,668</u>	<u>96,664</u>	<u>79,045</u>	<u>-</u>	<u>155,566</u>
23,191	18,350	2,741	36,240	-	558,671
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,384,417</u>	<u>65,704</u>	<u>4,269</u>	<u>2,083,171</u>	<u>-</u>	<u>3,339,238</u>
<u>1,407,608</u>	<u>84,054</u>	<u>7,010</u>	<u>2,119,411</u>	<u>-</u>	<u>3,897,909</u>
<u>\$ 2,284,959</u>	<u>\$ 102,722</u>	<u>\$ 103,674</u>	<u>\$ 2,198,456</u>	<u>\$ -</u>	<u>\$ 4,053,475</u>

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2004

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Assets</b>					
Cash and Cash Equivalents	\$ 703,420	\$ 165,767	\$ 243,490	\$ 79,372	\$ 1,688,021
Cash with Fiscal and Escrow	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	1,335	240,244	384,095
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	19,718
Inventory	-	-	-	-	589,870
<b>Total Assets</b>	<b>\$ 703,420</b>	<b>\$ 165,767</b>	<b>\$ 244,825</b>	<b>\$ 319,616</b>	<b>\$ 2,681,704</b>
<b>Liabilities</b>					
Accounts Payable	\$ 17,387	\$ 56,751	\$ -	\$ 19,510	\$ 467,087
Contracts Payable	-	-	-	-	138,544
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	5,126	16,378	-	6,274	87,434
Advance from Other Funds	-	-	-	-	-
Due to Other Funds/Interfund Pay.	-	-	-	-	-
Deferred Revenue	-	-	-	120,122	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>22,513</b>	<b>73,129</b>	<b>-</b>	<b>145,906</b>	<b>693,065</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	26,666	4,775	3,171	-	566,769
Inventory	-	-	-	-	589,870
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved	654,241	87,863	241,654	173,710	832,000
<b>Total Fund Balances (Deficit)</b>	<b>680,907</b>	<b>92,638</b>	<b>244,825</b>	<b>173,710</b>	<b>1,988,639</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 703,420</b>	<b>\$ 165,767</b>	<b>\$ 244,825</b>	<b>\$ 319,616</b>	<b>\$ 2,681,704</b>

**Nonmajor Special Revenue Funds**

<b>Drug Court</b>	<b>Bascule Bridge</b>	<b>Community Housing Improvement</b>	<b>Youth Services</b>	<b>Reclaim Ohio</b>	<b>Medically Handicapped Child</b>
\$ 69,796	\$ 58,626	\$ 343,257	\$ 303,730	\$ 1,416,692	\$ 315,001
-	-	-	-	-	-
118,094	56,675	438,867	74,113	866,519	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 187,890</u>	<u>\$ 115,301</u>	<u>\$ 782,124</u>	<u>\$ 377,843</u>	<u>\$ 2,283,211</u>	<u>\$ 315,001</u>
\$ 3,855	\$ 29,042	\$ -	\$ 22,363	\$ 84,865	\$ -
-	-	-	1,099	2,061	-
3,680	7,262	-	8,910	23,247	41,642
-	60,000	383,720	-	-	-
-	80,000	-	100,000	-	-
89,047	-	438,867	-	432,231	-
-	-	-	-	-	-
<u>96,582</u>	<u>176,304</u>	<u>822,587</u>	<u>132,372</u>	<u>542,404</u>	<u>41,642</u>
-	2,455	8,416	4,762	230	-
-	-	-	-	-	-
-	-	-	-	-	-
91,308	(63,458)	(48,879)	240,709	1,740,577	273,359
<u>91,308</u>	<u>(61,003)</u>	<u>(40,463)</u>	<u>245,471</u>	<u>1,740,807</u>	<u>273,359</u>
<u>\$ 187,890</u>	<u>\$ 115,301</u>	<u>\$ 782,124</u>	<u>\$ 377,843</u>	<u>\$ 2,283,211</u>	<u>\$ 315,001</u>

(continued)



Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2004

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Assets</b>					
Cash and Cash Equivalents	\$ 161,173	\$ 248,750	\$ 747,177	\$ 278,535	\$ 10,444
Cash with Fiscal and Escrow	-	-	-	-	-
Cash in Segregated Accounts	-	-	7,809	-	-
Receivables, Net of Allowances	1,503	8,404	460,296	14,000	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Inventory	-	-	7,693	-	-
<b>Total Assets</b>	<b>\$ 162,676</b>	<b>\$ 257,154</b>	<b>\$ 1,222,975</b>	<b>\$ 292,535</b>	<b>\$ 10,444</b>
<b>Liabilities</b>					
Accounts Payable	\$ 88	\$ 8,453	\$ 20,910	\$ 5,661	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	26	2,599	6,373	1,649	-
Advance from Other Funds	-	-	-	-	24,403
Due to Other Funds/Interfund Pay.	-	-	-	-	-
Deferred Revenue	-	-	460,296	-	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>114</b>	<b>11,052</b>	<b>487,579</b>	<b>7,310</b>	<b>24,403</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	552	-
Inventory	-	-	7,693	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved	162,562	246,102	727,703	284,673	(13,959)
<b>Total Fund Balances (Deficit)</b>	<b>162,562</b>	<b>246,102</b>	<b>735,396</b>	<b>285,225</b>	<b>(13,959)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 162,676</b>	<b>\$ 257,154</b>	<b>\$ 1,222,975</b>	<b>\$ 292,535</b>	<b>\$ 10,444</b>

**Nonmajor Special Revenue Funds**

<b>Supportive Living</b>	<b>Community Mental Health Medicaid</b>	<b>Golden Acres</b>	<b>Metropolitan Enforcement Group</b>	<b>Crime Laboratory</b>	<b>911 System</b>
\$ 1,769,672	\$ 200,000	\$ 3,220,106	\$ 605,882	\$ 1,242,505	\$ 2,679,426
-	-	-	-	-	-
-	-	-	24,675	-	-
437,685	-	206,568	441,602	191,790	1,833,248
-	-	-	-	-	-
-	-	-	-	-	-
-	-	48,330	-	-	-
<u>\$ 2,207,357</u>	<u>\$ 200,000</u>	<u>\$ 3,475,004</u>	<u>\$ 1,072,159</u>	<u>\$ 1,434,295</u>	<u>\$ 4,512,674</u>
\$ 211,017	\$ -	\$ 217,599	\$ 28,149	\$ 2,541	\$ 49,303
22,501	-	-	-	-	-
-	-	-	-	-	-
51,304	-	54,172	7,435	928	13,494
-	200,000	-	-	-	-
-	-	-	-	-	-
-	-	-	383,582	191,790	1,833,248
-	-	-	-	-	-
<u>284,822</u>	<u>200,000</u>	<u>271,771</u>	<u>419,166</u>	<u>195,259</u>	<u>1,896,045</u>
135,283	-	49,438	12	15,042	384,951
-	-	48,330	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,787,252	-	3,105,465	652,981	1,223,994	2,231,678
<u>1,922,535</u>	<u>-</u>	<u>3,203,233</u>	<u>652,993</u>	<u>1,239,036</u>	<u>2,616,629</u>
<u>\$ 2,207,357</u>	<u>\$ 200,000</u>	<u>\$ 3,475,004</u>	<u>\$ 1,072,159</u>	<u>\$ 1,434,295</u>	<u>\$ 4,512,674</u>

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2004

	<b>Nonmajor Special Revenue Funds</b>				
	<b>Child Support Enforcement Agency</b>	<b>Drug Enforcement</b>	<b>Law Enforcement Trust</b>	<b>Ditch Maintenance</b>	<b>Public Safety</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 3,791,709	\$ 17,532	\$ 323,500	\$ 105,328	\$ 793,236
Cash with Fiscal and Escrow	-	-	-	-	-
Cash in Segregated Accounts	-	202,421	-	-	-
Receivables, Net of Allowances	2,791,162	-	-	42,917	1,042,254
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Inventory	2,213	1,526	-	-	-
<b>Total Assets</b>	<b>\$ 6,585,084</b>	<b>\$ 221,479</b>	<b>\$ 323,500</b>	<b>\$ 148,245</b>	<b>\$ 1,835,490</b>
<b>Liabilities</b>					
Accounts Payable	\$ 164,447	-	-	-	\$ 202,368
Contracts Payable	-	-	-	-	7,275
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	49,757	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds/Interfund Pay.	111,682	-	-	-	500,000
Deferred Revenue	831,619	-	-	42,917	1,041,043
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,157,505</b>	<b>-</b>	<b>-</b>	<b>42,917</b>	<b>1,750,686</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	42,601	-	-	-	285,728
Inventory	2,213	1,526	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved	5,382,765	219,953	323,500	105,328	(200,924)
<b>Total Fund Balances (Deficit)</b>	<b>5,427,579</b>	<b>221,479</b>	<b>323,500</b>	<b>105,328</b>	<b>84,804</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,585,084</b>	<b>\$ 221,479</b>	<b>\$ 323,500</b>	<b>\$ 148,245</b>	<b>\$ 1,835,490</b>

**Nonmajor Special Revenue Funds**

		<b>Local Law Enforcement Block Grant</b>				
<b>Litter Control</b>	<b>Linkages Plus/Byrne Memorial</b>	<b>P.A.I.R.</b>	<b>Local Law Enforcement Block Grant</b>	<b>Violent Offender</b>	<b>Marriage Licenses</b>	
\$ 129	\$ 18	\$ 66,985	\$ 3,464	\$ 54,195	\$ 70,272	
-	-	-	-	-	-	
-	-	37,959	-	19,560	1,984	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>\$ 129</u>	<u>\$ 18</u>	<u>\$ 104,944</u>	<u>\$ 3,464</u>	<u>\$ 73,755</u>	<u>\$ 72,256</u>	
\$ -	\$ -	\$ -	\$ -	\$ 1,601	\$ 34,170	
-	-	-	-	-	-	
-	-	-	-	583	-	
-	-	-	-	-	-	
-	-	4,173	-	19,560	-	
-	-	<u>4,173</u>	-	<u>21,744</u>	<u>34,170</u>	
-	-	-	-	-	-	
-	-	-	-	-	-	
129	18	100,771	3,464	52,011	38,086	
<u>129</u>	<u>18</u>	<u>100,771</u>	<u>3,464</u>	<u>52,011</u>	<u>38,086</u>	
<u>\$ 129</u>	<u>\$ 18</u>	<u>\$ 104,944</u>	<u>\$ 3,464</u>	<u>\$ 73,755</u>	<u>\$ 72,256</u>	

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2004

Nonmajor Special Revenue Funds

	Medicaid Outreach	Court Security	Criminal History On-Line	MRDD- Medicaid	Prosecutor's Victim Witness
<b>Assets</b>					
Cash and Cash Equivalents	\$ 1	\$ 21,719	\$ 8,506	\$ 393,637	\$ 57,956
Cash with Fiscal and Escrow	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	-	-	95,773
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1</b>	<b>\$ 21,719</b>	<b>\$ 8,506</b>	<b>\$ 393,637</b>	<b>\$ 153,729</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 80,571	\$ 5,719
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	21,014	1,940
Advance from Other Funds	-	-	-	-	20,000
Due to Other Funds/Interfund Pay.	-	-	-	-	24,761
Deferred Revenue	-	-	-	-	83,695
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,585</b>	<b>136,115</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	-	-	-	3,794	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved	1	21,719	8,506	288,258	17,614
<b>Total Fund Balances (Deficit)</b>	<b>1</b>	<b>21,719</b>	<b>8,506</b>	<b>292,052</b>	<b>17,614</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1</b>	<b>\$ 21,719</b>	<b>\$ 8,506</b>	<b>\$ 393,637</b>	<b>\$ 153,729</b>

**Nonmajor Special Revenue Funds**

<b>Enforcement and Education</b>	<b>Juvenile School Liaison</b>	<b>Help America Vote Act</b>	<b>MRDD- Capital</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>
\$ 13,568	\$ 12,192	\$ 2,798	\$ 826,199	\$ 198,415	\$ 48,170
-	-	-	-	-	-
1,330	18,500	-	-	2,399,733	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 14,898</u>	<u>\$ 30,692</u>	<u>\$ 2,798</u>	<u>\$ 826,199</u>	<u>\$ 2,598,148</u>	<u>\$ 48,170</u>
\$ -	\$ 4,024	\$ -	\$ 49,456	\$ 2,767	\$ -
-	-	-	-	558,479	-
-	567	-	-	-	4,485
-	-	-	-	49,218	-
-	18,500	-	-	1,836,869	-
-	-	-	-	-	-
-	<u>23,091</u>	-	<u>49,456</u>	<u>2,447,333</u>	<u>4,485</u>
-	-	-	39,908	1,218	-
-	-	-	-	-	-
-	-	-	-	-	-
14,898	7,601	2,798	736,835	149,597	43,685
<u>14,898</u>	<u>7,601</u>	<u>2,798</u>	<u>776,743</u>	<u>150,815</u>	<u>43,685</u>
<u>\$ 14,898</u>	<u>\$ 30,692</u>	<u>\$ 2,798</u>	<u>\$ 826,199</u>	<u>\$ 2,598,148</u>	<u>\$ 48,170</u>

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2004

	Nonmajor Special Revenue Funds			
	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutors Adult Diversion Program	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 486	\$ 20,000	\$ 6,750	\$ 32,822,869
Cash with Fiscal and Escrow	-	-	-	411,882
Cash in Segregated Accounts	-	-	-	238,927
Receivables, Net of Allowances	-	95,000	-	16,325,923
Notes Receivable	-	-	-	475,242
Due from Other Funds	-	-	-	19,718
Inventory	-	-	-	651,306
<b>Total Assets</b>	<b>\$ 486</b>	<b>\$ 115,000</b>	<b>\$ 6,750</b>	<b>\$ 50,945,867</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	2,629,255
Contracts Payable	-	-	-	998,016
Retainage Payable	-	-	-	-
Intergovernmental Payable	-	-	-	616,549
Advance from Other Funds	-	-	-	960,816
Due to Other Funds/Interfund Pay.	-	20,000	-	1,793,626
Deferred Revenue	-	95,000	-	9,697,127
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>115,000</b>	<b>-</b>	<b>16,695,389</b>
<b>Fund Balances</b>				
Reserved for:				
Encumbrances	-	-	-	2,269,357
Inventory	-	-	-	651,306
Notes Receivable	-	-	-	475,242
Debt Service	-	-	-	-
Unreserved	486	-	6,750	30,854,573
<b>Total Fund Balances (Deficit)</b>	<b>486</b>	<b>-</b>	<b>6,750</b>	<b>34,250,478</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 486</b>	<b>\$ 115,000</b>	<b>\$ 6,750</b>	<b>\$ 50,945,867</b>

Debt Service Fund	Capital Project	
	Jail Facility Construction	Total Nonmajor Governmental Funds
\$ 2,509,172	\$ 1,789,513	\$ 37,121,554
-	-	411,882
-	-	238,927
4,860,096	-	21,186,019
-	-	475,242
70,435	-	90,153
-	-	651,306
<u>\$ 7,439,703</u>	<u>\$ 1,789,513</u>	<u>\$ 60,175,083</u>
\$ 5,435	\$ -	\$ 2,634,690
-	-	998,016
-	-	-
-	-	616,549
30,000	-	990,816
200,000	-	1,993,626
4,816,121	-	14,513,248
-	-	-
<u>5,051,556</u>	<u>-</u>	<u>21,746,945</u>
-	481,682	2,751,039
-	-	651,306
-	-	475,242
2,388,147	-	2,388,147
-	1,307,831	32,162,404
<u>2,388,147</u>	<u>1,789,513</u>	<u>38,428,138</u>
<u>\$ 7,439,703</u>	<u>\$ 1,789,513</u>	<u>\$ 60,175,083</u>



Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2004

Nonmajor Special Revenue Funds

	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	277,014
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,343,629	63,564	305,431	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	17,165	-	-
Other	42,397	543	-	6,447	-
<b>Total Revenues</b>	<b>4,386,026</b>	<b>64,107</b>	<b>322,596</b>	<b>6,447</b>	<b>277,014</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	126,412
Judicial	-	-	-	-	-
Public Safety	-	142,978	-	-	-
Public Works	-	-	-	-	-
Health	4,481,492	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	343,481	24,738	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,481,492</b>	<b>142,978</b>	<b>343,481</b>	<b>24,738</b>	<b>126,412</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,466)	(78,871)	(20,885)	(18,291)	150,602
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	65,627	-	-	-
Transfers Out	-	-	-	-	-
Proceeds of Sale of Notes	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>65,627</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(95,466)</b>	<b>(13,244)</b>	<b>(20,885)</b>	<b>(18,291)</b>	<b>150,602</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>1,134,428</b>	<b>46,255</b>	<b>786,736</b>	<b>187,824</b>	<b>395,395</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,039,307</b>	<b>\$ 33,011</b>	<b>\$ 765,851</b>	<b>\$ 169,533</b>	<b>\$ 545,997</b>

**Nonmajor Special Revenue Funds**

<b>Jail Facility Operation</b>	<b>Dog and Kennel</b>	<b>Recycle Ohio</b>	<b>Solid Waste</b>	<b>Substance Abuse/Mental Health</b>	<b>Real Estate Assessment</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,311,777	-	-	-	-	-
-	301,888	-	3,322,294	-	-
-	20,128	-	-	-	2,599,977
-	-	243,347	-	-	-
-	-	-	-	-	-
18,845	10,153	-	124,895	-	-
<u>7,330,622</u>	<u>332,169</u>	<u>243,347</u>	<u>3,447,189</u>	<u>-</u>	<u>2,599,977</u>
-	-	-	-	-	2,050,577
10,241,412	-	-	-	8,742	-
-	294,171	245,878	2,855,449	-	-
-	-	-	-	-	-
-	-	-	-	-	-
134,780	-	-	-	-	-
<u>10,376,192</u>	<u>294,171</u>	<u>245,878</u>	<u>2,855,449</u>	<u>8,742</u>	<u>2,050,577</u>
<u>(3,045,570)</u>	<u>37,998</u>	<u>(2,531)</u>	<u>591,740</u>	<u>(8,742)</u>	<u>549,400</u>
3,000,000	-	-	-	-	-
-	-	-	-	-	-
<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(45,570)	37,998	(2,531)	591,740	(8,742)	549,400
1,453,178	46,056	9,541	1,527,671	8,742	3,348,509
-	-	-	-	-	-
<u>\$ 1,407,608</u>	<u>\$ 84,054</u>	<u>\$ 7,010</u>	<u>\$ 2,119,411</u>	<u>\$ -</u>	<u>\$ 3,897,909</u>

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds (continued)  
 For the Year Ended December 31, 2004

Nonmajor Special Revenue Funds

	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
<b>Revenues</b>					
<b>Taxes</b>					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	213,470	-	-
Charges for Services	507,807	1,115,567	-	-	283,590
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	479,006	7,044,509
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	31,266
Other	-	-	18,874	-	346,867
<b>Total Revenues</b>	<u>507,807</u>	<u>1,115,567</u>	<u>232,344</u>	<u>479,006</u>	<u>7,706,232</u>
<b>Expenditures</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	472,134	1,188,176	257,701	-	-
Judicial	-	13,569	-	-	-
Public Safety	-	-	-	498,633	-
Public Works	-	-	-	-	9,018,094
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<b>Debt Service:</b>					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>472,134</u>	<u>1,201,745</u>	<u>257,701</u>	<u>498,633</u>	<u>9,018,094</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>35,673</u>	<u>(86,178)</u>	<u>(25,357)</u>	<u>(19,627)</u>	<u>(1,311,862)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Proceeds of Sale of Notes	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	35,673	(86,178)	(25,357)	(19,627)	(1,311,862)
<b>Fund Balance (Deficit) at Beginning of Year</b>	645,234	178,816	270,182	193,337	3,312,301
<b>Increase (Decrease) in Reserve for Inventory</b>	-	-	-	-	(11,800)
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 680,907</u>	<u>\$ 92,638</u>	<u>\$ 244,825</u>	<u>\$ 173,710</u>	<u>\$ 1,988,639</u>

**Nonmajor Special Revenue Funds**

<u>Drug Court</u>	<u>Bascule Bridge</u>	<u>Community Housing Improvement</u>	<u>Youth Services</u>	<u>Reclaim Ohio</u>	<u>Medically Handicapped Child</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,790
-	-	-	-	-	-
-	-	-	131,053	-	-
132,569	567,734	77,091	475,233	1,825,951	-
-	-	-	-	-	-
12,022	410	-	195,284	9,081	-
<u>144,591</u>	<u>568,144</u>	<u>77,091</u>	<u>801,570</u>	<u>1,835,032</u>	<u>295,790</u>
-	-	-	-	-	-
-	-	-	-	-	-
116,898	571,243	-	-	-	-
-	-	-	-	-	-
-	-	122,573	773,961	1,858,090	198,203
-	-	-	-	-	-
-	-	-	-	-	-
<u>116,898</u>	<u>571,243</u>	<u>122,573</u>	<u>773,961</u>	<u>1,858,090</u>	<u>198,203</u>
<u>27,693</u>	<u>(3,099)</u>	<u>(45,482)</u>	<u>27,609</u>	<u>(23,058)</u>	<u>97,587</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,693	(3,099)	(45,482)	27,609	(23,058)	97,587
63,615	(57,904)	5,019	217,862	1,763,865	175,772
-	-	-	-	-	-
<u>\$ 91,308</u>	<u>\$ (61,003)</u>	<u>\$ (40,463)</u>	<u>\$ 245,471</u>	<u>\$ 1,740,807</u>	<u>\$ 273,359</u>

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds (continued)  
For the Year Ended December 31, 2004

Nonmajor Special Revenue Funds

	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ 512,128	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	157,652	-	175,663	-
Charges for Services	37,671	-	3,930	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	3	43,453
Other	-	-	11	-	-
<b>Total Revenues</b>	<u>37,671</u>	<u>157,652</u>	<u>516,069</u>	<u>175,666</u>	<u>43,453</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	22,350	-	-	-	-
Public Safety	-	166,067	-	116,861	-
Public Works	-	-	-	-	41,107
Health	-	-	568,232	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>22,350</u>	<u>166,067</u>	<u>568,232</u>	<u>116,861</u>	<u>41,107</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>15,321</u>	<u>(8,415)</u>	<u>(52,163)</u>	<u>58,805</u>	<u>2,346</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Proceeds of Sale of Notes	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>15,321</u>	<u>(8,415)</u>	<u>(52,163)</u>	<u>58,805</u>	<u>2,346</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>147,241</u>	<u>254,517</u>	<u>784,455</u>	<u>226,420</u>	<u>(16,305)</u>
<b>Increase (Decrease) in Reserve for Inventory</b>	<u>-</u>	<u>-</u>	<u>3,104</u>	<u>-</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 162,562</u>	<u>\$ 246,102</u>	<u>\$ 735,396</u>	<u>\$ 285,225</u>	<u>\$ (13,959)</u>

**Nonmajor Special Revenue Funds**

<u>Supportive Living</u>	<u>Community Mental Health Medicaid</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Crime Laboratory</u>	<u>911 System</u>
\$ -	\$ -	\$ -	\$ 426,772	\$ 213,386	\$ 1,985,549
-	-	-	-	-	-
-	-	3,276,231	-	-	-
4,216,545	5,074,362	41,771	529,370	-	-
-	-	-	-	-	-
707	-	10,592	4,863	1	287
<u>4,217,252</u>	<u>5,074,362</u>	<u>3,328,594</u>	<u>961,005</u>	<u>213,387</u>	<u>1,985,836</u>
-	-	-	-	-	-
-	-	-	815,361	66,174	1,073,176
4,233,887	5,678,095	4,355,370	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,233,887</u>	<u>5,678,095</u>	<u>4,355,370</u>	<u>815,361</u>	<u>66,174</u>	<u>1,073,176</u>
<u>(16,635)</u>	<u>(603,733)</u>	<u>(1,026,776)</u>	<u>145,644</u>	<u>147,213</u>	<u>912,660</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(16,635)</u>	<u>(603,733)</u>	<u>(1,026,776)</u>	<u>145,644</u>	<u>147,213</u>	<u>912,660</u>
1,939,170	603,733	4,232,775	507,349	1,091,823	1,703,969
-	-	(2,766)	-	-	-
<u>\$ 1,922,535</u>	<u>\$ -</u>	<u>\$ 3,203,233</u>	<u>\$ 652,993</u>	<u>\$ 1,239,036</u>	<u>\$ 2,616,629</u>

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds (continued)  
For the Year Ended December 31, 2004

Nonmajor Special Revenue Funds

	Child Support Enforcement Agency	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	1,082,774	-	-	41,378	-
Fines and Forfeitures	-	243,280	439,562	-	-
Intergovernmental Revenue	6,688,885	15,999	-	-	1,188,171
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	86	1,500	-	-	-
<b>Total Revenues</b>	<b>7,771,745</b>	<b>260,779</b>	<b>439,562</b>	<b>41,378</b>	<b>1,188,171</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	209,166	588,045	-	1,209,911
Public Works	-	-	-	28,128	-
Health	-	-	-	-	-
Human Services	5,381,613	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,381,613</b>	<b>209,166</b>	<b>588,045</b>	<b>28,128</b>	<b>1,209,911</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,390,132</b>	<b>51,613</b>	<b>(148,483)</b>	<b>13,250</b>	<b>(21,740)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Proceeds of Sale of Notes	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>2,390,132</b>	<b>51,613</b>	<b>(148,483)</b>	<b>13,250</b>	<b>(21,740)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>3,036,374</b>	<b>169,942</b>	<b>471,983</b>	<b>92,078</b>	<b>106,544</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>1,073</b>	<b>(76)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 5,427,579</b>	<b>\$ 221,479</b>	<b>\$ 323,500</b>	<b>\$ 105,328</b>	<b>\$ 84,804</b>

**Nonmajor Special Revenue Funds**

<b>Litter Control</b>	<b>Linkages Plus/Byrne Memorial</b>	<b>P.A.I.R.</b>	<b>Local Law Enforcement Block Grant</b>	<b>Violent Offender</b>	<b>Marriage Licenses</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	64,275
8,000	-	72,039	3,122	39,121	-
-	-	-	47	-	-
-	-	20,096	-	-	3,712
<u>8,000</u>	<u>-</u>	<u>92,135</u>	<u>3,169</u>	<u>39,121</u>	<u>67,987</u>
-	-	-	-	-	-
8,000	-	71,578	9,826	43,237	-
-	-	-	-	-	63,690
-	-	-	-	-	-
<u>8,000</u>	<u>-</u>	<u>71,578</u>	<u>9,826</u>	<u>43,237</u>	<u>63,690</u>
-	-	20,557	(6,657)	(4,116)	4,297
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,557	(6,657)	(4,116)	4,297
129	18	80,214	10,121	56,127	33,789
-	-	-	-	-	-
<u>\$ 129</u>	<u>\$ 18</u>	<u>\$ 100,771</u>	<u>\$ 3,464</u>	<u>\$ 52,011</u>	<u>\$ 38,086</u>

(continued)



Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds (continued)  
 For the Year Ended December 31, 2004

Nonmajor Special Revenue Funds

	Medicaid Outreach	Court Security	Criminal History On-Line	MRDD Medicaid	Prosecutor's Victim Witness
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	1	-	-	-	155,513
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	13,673	-	28	3
Total Revenues	<u>1</u>	<u>13,673</u>	<u>-</u>	<u>28</u>	<u>155,516</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	636	-	-	144,377
Public Works	-	-	-	-	-
Health	521	-	-	1,668,837	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>521</u>	<u>636</u>	<u>-</u>	<u>1,668,837</u>	<u>144,377</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(520)</u>	<u>13,037</u>	<u>-</u>	<u>(1,668,809)</u>	<u>11,139</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Proceeds of Sale of Notes	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(520)	13,037	-	(1,668,809)	11,139
Fund Balance (Deficit) at Beginning of Year	521	8,682	8,506	1,960,861	6,475
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 1</u>	<u>\$ 21,719</u>	<u>\$ 8,506</u>	<u>\$ 292,052</u>	<u>\$ 17,614</u>

**Nonmajor Special Revenue Funds**

<b>Enforcement and Education</b>	<b>Juvenile School Liaison</b>	<b>Help America Vote Act</b>	<b>MRDD-Capital</b>	<b>Workforce Investment Act</b>	<b>Sheriff's Concealed Handgun</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	79,634
4,341	-	-	-	-	-
-	46,501	-	-	1,920,613	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,341</u>	<u>46,501</u>	<u>-</u>	<u>-</u>	<u>1,920,613</u>	<u>79,634</u>
-	-	39,737	-	-	-
-	546	-	-	-	-
1,217	-	-	-	-	35,949
-	-	-	505,732	-	-
-	38,409	-	-	2,136,871	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,217</u>	<u>38,955</u>	<u>39,737</u>	<u>505,732</u>	<u>2,136,871</u>	<u>35,949</u>
<u>3,124</u>	<u>7,546</u>	<u>(39,737)</u>	<u>(505,732)</u>	<u>(216,258)</u>	<u>43,685</u>
-	-	-	415,000	367,073	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>415,000</u>	<u>367,073</u>	<u>-</u>
3,124	7,546	(39,737)	(90,732)	150,815	43,685
11,774	55	42,535	867,475	-	-
-	-	-	-	-	-
<u>\$ 14,898</u>	<u>\$ 7,601</u>	<u>\$ 2,798</u>	<u>\$ 776,743</u>	<u>\$ 150,815</u>	<u>\$ 43,685</u>

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2004

Nonmajor Special Revenue Funds

	Juvenile Indigent Alcohol Program	Atrazine Grant Program	Prosecutors Adult Diversion Program	Total Nonmajor Special Revenue Funds
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ 3,433,625
Sales	-	-	-	7,311,777
Licenses, Permits, and Fees	486	-	6,750	4,257,837
Charges for Services	-	-	-	9,421,267
Fines and Forfeitures	-	-	-	707,311
Intergovernmental Revenue	-	-	-	35,558,077
Special Assessments	-	-	-	-
Interest Income	-	-	-	48,478
Other	-	-	-	884,833
<b>Total Revenues</b>	<u>486</u>	<u>-</u>	<u>6,750</u>	<u>61,623,205</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	4,134,737
Judicial	-	-	-	36,465
Public Safety	-	-	-	15,525,007
Public Works	-	-	-	9,701,809
Health	-	-	-	24,887,664
Human Services	-	-	-	10,450,837
Economic Development and Assistance	-	-	-	490,792
Debt Service:				
Principal Repayments	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	-	-	-	134,780
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,362,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>486</u>	<u>-</u>	<u>6,750</u>	<u>(3,738,886)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	3,847,700
Transfers Out	-	-	-	-
Proceeds of Sale of Notes	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,847,700</u>
<b>Net Change in Fund Balance</b>	<u>486</u>	<u>-</u>	<u>6,750</u>	<u>108,814</u>
Fund Balance (Deficit) at Beginning of Year	-	-	-	34,151,784
Increase (Decrease) in Reserve for Inventory	-	-	-	(10,120)
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 486</u>	<u>\$ -</u>	<u>\$ 6,750</u>	<u>\$ 34,250,478</u>

<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ 3,433,625
-	-	7,311,777
-	-	4,257,837
-	-	9,421,267
-	-	707,311
507,937	-	36,066,014
99,566	-	99,566
2,275	-	50,753
40,035	-	924,868
<u>649,813</u>	<u>-</u>	<u>62,273,018</u>
-	-	4,134,737
-	-	36,465
-	-	15,525,007
-	-	9,701,809
-	-	24,887,664
-	-	10,450,837
-	-	490,792
1,310,627	-	1,310,627
1,873,180	-	1,873,180
-	281,713	416,493
<u>3,183,807</u>	<u>281,713</u>	<u>68,827,611</u>
<u>(2,533,994)</u>	<u>(281,713)</u>	<u>(6,554,593)</u>
-	-	3,847,700
-	-	-
2,185,000	-	2,185,000
<u>2,185,000</u>	<u>-</u>	<u>6,032,700</u>
(348,994)	(281,713)	(521,893)
2,737,141	2,071,226	38,960,151
-	-	(10,120)
<u>\$ 2,388,147</u>	<u>\$ 1,789,513</u>	<u>\$ 38,428,138</u>

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Alcohol and Drug Service Board*  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 1,932,000	\$ 3,602,186	\$ 3,942,025	\$ -	\$ 3,942,025	\$ 339,839
Other	-	42,397	42,397	-	42,397	-
<b>Total Revenues</b>	<b>1,932,000</b>	<b>3,644,583</b>	<b>3,984,422</b>	<b>-</b>	<b>3,984,422</b>	<b>339,839</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	205,235	204,435	203,427	-	203,427	1,008
Fringe Benefits	75,465	87,595	86,617	-	86,617	978
Supplies and Materials	5,460	29,895	15,177	-	15,177	14,718
Equipment	16,155	33,676	16,394	-	16,394	17,282
Contractual Services	1,614,563	4,485,311	4,127,732	2,010	4,129,742	355,569
Other	14,630	47,072	26,869	-	26,869	20,203
<b>Total Expenditures</b>	<b>1,931,508</b>	<b>4,887,984</b>	<b>4,476,216</b>	<b>2,010</b>	<b>4,478,226</b>	<b>409,758</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	492	(1,243,401)	(491,794)	(2,010)	(493,804)	749,597
<b>Other Financing Sources</b>						
Advances - In	-	853,716	853,716	-	853,716	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	492	(389,685)	361,922	<b>\$ (2,010)</b>	<b>\$ 359,912</b>	<b>\$ 749,597</b>
Fund Balance at Beginning of Year	971,566	971,566	971,566			
<b>Fund Balance at End of Year</b>	<b>\$ 972,058</b>	<b>\$ 581,881</b>	<b>\$ 1,333,488</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 175,283	\$ 79,884	\$ 79,884	\$ -	\$ 79,884	\$ -
Other	-	543	543	-	543	-
<b>Total Revenues</b>	<b>175,283</b>	<b>80,427</b>	<b>80,427</b>	<b>-</b>	<b>80,427</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	84,792	84,792	81,819	-	81,819	2,973
Fringe Benefits	22,611	29,680	27,889	-	27,889	1,791
Supplies and Materials	500	850	817	-	817	33
Equipment	-	1,250	1,227	-	1,227	23
Contractual Services	71,910	31,050	30,636	-	30,636	414
Other	1,300	5,940	3,606	-	3,606	2,334
<b>Total Expenditures</b>	<b>181,113</b>	<b>153,562</b>	<b>145,994</b>	<b>-</b>	<b>145,994</b>	<b>7,568</b>
(Deficiency) of Revenues (Under) Expenditures	(5,830)	(73,135)	(65,567)	-	(65,567)	7,568
<b>Other Financing Sources</b>						
Operating Transfers - In	-	65,627	65,627	-	65,627	-
Advances - Out	-	(14,000)	(14,000)	-	(14,000)	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>51,627</b>	<b>51,627</b>	<b>-</b>	<b>51,627</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Sources	(5,830)	(21,508)	(13,940)	<u>\$ -</u>	<u>\$ (13,940)</u>	<u>\$ 7,568</u>
Fund Balance at Beginning of Year	52,780	52,780	52,780			
<b>Fund Balance at End of Year</b>	<b>\$ 46,950</b>	<b>\$ 31,272</b>	<b>\$ 38,840</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 633,500	\$ 305,431	\$ 305,431	\$ -	\$ 305,431	\$ -
<b>Total Revenues</b>	<b>633,500</b>	<b>305,431</b>	<b>305,431</b>	<b>-</b>	<b>305,431</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	3,953	2,500	432	-	432	2,068
Equipment	5,600	6,583	2,399	-	2,399	4,184
Contractual Services	688,048	443,620	283,628	66,381	350,009	93,611
Other	101,750	46,857	22,016	3,167	25,183	21,674
<b>Total Expenditures</b>	<b>799,351</b>	<b>499,560</b>	<b>308,475</b>	<b>69,548</b>	<b>378,023</b>	<b>121,537</b>
(Deficiency) of Revenues (Under) Expenditures	(165,851)	(194,129)	(3,044)	(69,548)	(72,592)	121,537
<b>Other Financing (Uses)</b>						
Advances - Out	-	(206,307)	(206,307)	-	(206,307)	-
(Deficiency) of Revenues and Other Financing (Uses) Expenditures and Other Financing (Uses)	(165,851)	(400,436)	(209,351)	\$ (69,548)	\$ (278,899)	\$ 121,537
Fund Balance at Beginning of Year	494,547	494,547	494,547			
<b>Fund Balance at End of Year</b>	<b>\$ 328,696</b>	<b>\$ 94,111</b>	<b>\$ 285,196</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Lorain Area Microloan Program**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 5,687	\$ -	\$ -	\$ -	\$ -	\$ -
Other	23,663	6,447	6,447	-	6,447	-
<b>Total Revenues</b>	<b>29,350</b>	<b>6,447</b>	<b>6,447</b>	<b>-</b>	<b>6,447</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	691	300	-	-	-	300
Contractual Services	43,311	3,800	-	-	-	3,800
Other	550	25,250	24,738	-	24,738	512
<b>Total Expenditures</b>	<b>44,552</b>	<b>29,350</b>	<b>24,738</b>	<b>-</b>	<b>24,738</b>	<b>4,612</b>
(Deficiency) of Revenues						
(Under) Expenditures	(15,202)	(22,903)	(18,291)	\$ -	\$ (18,291)	\$ 4,612
Fund Balance at Beginning of Year	187,824	187,824	187,824			
<b>Fund Balance at End of Year</b>	<b>\$ 172,622</b>	<b>\$ 164,921</b>	<b>\$ 169,533</b>			



**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 215,100	\$ 273,300	\$ 276,853	\$ -	\$ 276,853	\$ 3,553
<b>Total Revenues</b>	<b>215,100</b>	<b>273,300</b>	<b>276,853</b>	<b>-</b>	<b>276,853</b>	<b>3,553</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	5,000	10,000	454	-	454	9,546
Equipment	146,559	193,703	133,575	18,805	152,380	41,323
Contractual Services	52,800	40,000	1,400	-	1,400	38,600
Other	40,600	7,600	-	-	-	7,600
<b>Total Expenditures</b>	<b>244,959</b>	<b>251,303</b>	<b>135,429</b>	<b>18,805</b>	<b>154,234</b>	<b>97,069</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,859)	21,997	141,424	\$ (18,805)	\$ 122,619	\$ 100,622
Fund Balance at Beginning of Year	408,552	408,552	408,552			
<b>Fund Balance at End of Year</b>	<b>\$ 378,693</b>	<b>\$ 430,549</b>	<b>\$ 549,976</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Sales Tax	\$ 6,500,000	\$ 7,303,501	\$ 7,303,501	\$ -	\$ 7,303,501	\$ -
Other	40,000	18,845	18,845	-	18,845	-
<b>Total Revenues</b>	<b>6,540,000</b>	<b>7,322,346</b>	<b>7,322,346</b>	<b>-</b>	<b>7,322,346</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	6,716,401	6,776,401	6,764,253	-	6,764,253	12,148
Fringe Benefits	2,260,000	2,171,144	2,132,529	-	2,132,529	38,615
Supplies and Materials	136,393	167,574	142,508	3,214	145,722	21,852
Equipment	147,759	147,434	123,580	10,834	134,414	13,020
Contractual Services	949,787	834,830	728,949	71,312	800,261	34,569
Capital Outlay	-	9,000	8,977	-	8,977	23
Fees	156,662	247,431	193,290	30	193,320	54,111
Other	6,500	6,500	2,660	-	2,660	3,840
<b>Total Expenditures</b>	<b>10,373,502</b>	<b>10,360,314</b>	<b>10,096,746</b>	<b>85,390</b>	<b>10,182,136</b>	<b>178,178</b>
(Deficiency) of Revenues (Under) Expenditures	(3,833,502)	(3,037,968)	(2,774,400)	(85,390)	(2,859,790)	178,178
<b>Other Financing Sources</b>						
Operating Transfers - In	3,748,101	3,000,000	3,000,000	-	3,000,000	-
(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(85,401)	(37,968)	225,600	<b>\$ (85,390)</b>	<b>\$ 140,210</b>	<b>\$ 178,178</b>
Fund Balance at Beginning of Year	891,475	891,475	891,475			
<b>Fund Balance at End of Year</b>	<b>\$ 806,074</b>	<b>\$ 853,507</b>	<b>\$ 1,117,075</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 2,000	\$ 3,770	\$ 3,810	\$ -	\$ 3,810	\$ 40
Licenses, Permits and Fees	290,000	294,047	298,858	-	298,858	\$ 4,811
Fines and Forfeitures	26,600	20,519	20,128	-	20,128	\$ (391)
Other	10,600	12,798	13,284	-	13,284	\$ 486
<b>Total Revenues</b>	<b>329,200</b>	<b>331,134</b>	<b>336,080</b>	<b>-</b>	<b>336,080</b>	<b>4,946</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	200,489	200,489	176,579	-	176,579	23,910
Fringe Benefits	62,650	67,894	65,852	-	65,852	2,042
Supplies and Materials	19,371	21,226	14,517	1,012	15,529	5,697
Equipment	22,335	25,275	2,376	17,338	19,714	5,561
Contractual Services	24,500	35,465	28,363	-	28,363	7,102
Fees	1,000	1,000	-	-	-	1,000
Other	38,815	17,022	9,987	-	9,987	7,035
<b>Total Expenditures</b>	<b>369,160</b>	<b>368,371</b>	<b>297,674</b>	<b>18,350</b>	<b>316,024</b>	<b>52,347</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(39,960)	(37,237)	38,406	(18,350)	20,056	57,293
<b>Other Financing (Uses)</b>						
Advances - Out	-	(30,000)	(30,000)	-	(30,000)	-
Excess(Deficiency) of Revenues and Other Financing (Uses) Over (Under) Expenditures and Other Financing (Uses)	(39,960)	(67,237)	8,406	<u>\$ (18,350)</u>	<u>\$ (9,944)</u>	<u>\$ 57,293</u>
Fund Balance at Beginning of Year	90,059	90,059	90,059			
<b>Fund Balance at End of Year</b>	<b>\$ 50,099</b>	<b>\$ 22,822</b>	<b>\$ 98,465</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 246,100	\$ 243,347	\$ 243,347	\$ -	\$ 243,347	\$ -
<b>Total Revenues</b>	<b>246,100</b>	<b>243,347</b>	<b>243,347</b>	<b>-</b>	<b>243,347</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	20,185	28,286	21,303	-	21,303	6,983
Equipment	10,000	25,486	24,627	-	24,627	859
Contractual Services	79,500	66,401	64,343	2,024	66,367	34
Other	141,991	184,079	135,215	5,077	140,292	43,787
<b>Total Expenditures</b>	<b>251,676</b>	<b>304,252</b>	<b>245,488</b>	<b>7,101</b>	<b>252,589</b>	<b>51,663</b>
(Deficiency) of Revenues (Under) Expenditures	(5,576)	(60,905)	(2,141)	(7,101)	(9,242)	51,663
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	52,700	52,700	-	52,700	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(5,576)	(8,205)	50,559	\$ (7,101)	\$ 43,458	\$ 51,663
Fund Balance at Beginning of Year	13,511	13,511	13,511			
<b>Fund Balance at End of Year</b>	<b>\$ 7,935</b>	<b>\$ 5,306</b>	<b>\$ 64,070</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits, and Fees	\$ 3,000,000	\$ 3,296,567	\$ 3,296,567	\$ -	\$ 3,296,567	\$ -
Other	10,035	124,895	124,895	-	124,895	-
<b>Total Revenues</b>	<b>3,010,035</b>	<b>3,421,462</b>	<b>3,421,462</b>	<b>-</b>	<b>3,421,462</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	150,221	189,052	189,052	-	189,052	-
Fringe Benefits	46,069	66,235	65,252	-	65,252	983
Supplies and Materials	14,000	13,700	9,936	-	9,936	3,764
Equipment	13,161	10,771	5,619	-	5,619	5,152
Contractual Services	242,855	184,464	170,624	2,783	173,407	11,057
Capital Outlay	169,360	171,851	171,850	-	171,850	1
Other	1,912,963	2,316,213	2,201,922	50,933	2,252,855	63,358
<b>Total Expenditures</b>	<b>2,548,629</b>	<b>2,952,286</b>	<b>2,814,255</b>	<b>53,716</b>	<b>2,867,971</b>	<b>84,315</b>
Excess of Revenues Over Expenditures	461,406	469,176	607,207	\$ (53,716)	\$ 553,491	\$ 84,315
Fund Balance at Beginning of Year	1,123,517	1,123,517	1,123,517			
<b>Fund Balance at End of Year</b>	<b>\$ 1,584,923</b>	<b>\$ 1,592,693</b>	<b>\$ 1,730,724</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Substance Abuse/Mental Health*  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Contractual Services	-	8,793	8,793	-	8,793	-
<b>Total Expenditures</b>	<u>-</u>	<u>8,793</u>	<u>8,793</u>	<u>-</u>	<u>8,793</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(8,793)	(8,793)	<u>\$ -</u>	<u>\$ (8,793)</u>	<u>\$ -</u>
Fund Balances at Beginning of Year	8,793	8,793	8,793			
<b>Fund Balance at End of Year</b>	<u>\$ 8,793</u>	<u>\$ -</u>	<u>\$ -</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Real Estate Assessment*  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 2,525,864	\$ 2,627,601	\$ 2,628,282	\$ -	\$ 2,628,282	\$ 681
<b>Total Revenues</b>	<b>2,525,864</b>	<b>2,627,601</b>	<b>2,628,282</b>	<b>-</b>	<b>2,628,282</b>	<b>681</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
<b>Legislative and Executive:</b>						
Salaries and Wages	976,440	976,440	901,116	-	901,116	75,324
Fringe Benefits	285,210	345,210	318,503	-	318,503	26,707
Supplies and Materials	80,000	80,000	36,605	-	36,605	43,395
Equipment	651,884	580,761	219,845	13,358	233,203	347,558
Contractual Services	1,740,130	1,712,493	637,643	619,220	1,256,863	455,630
Other	109,400	109,400	53,851	3,625	57,476	51,924
<b>Total Expenditures</b>	<b>3,843,064</b>	<b>3,804,304</b>	<b>2,167,563</b>	<b>636,203</b>	<b>2,803,766</b>	<b>1,000,538</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,317,200)	(1,176,703)	460,719	\$ (636,203)	\$ (175,484)	\$ 1,001,219
Fund Balance at Beginning of Year	3,587,176	3,587,176	3,587,176			
<b>Fund Balance at End of Year</b>	<b>\$ 2,269,976</b>	<b>\$ 2,410,473</b>	<b>\$ 4,047,895</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 494,000	\$ 507,807	\$ 507,807	\$ -	\$ 507,807	\$ -
<b>Total Revenues</b>	<u>494,000</u>	<u>507,807</u>	<u>507,807</u>	<u>-</u>	<u>507,807</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	298,320	298,320	255,989	-	255,989	42,331
Fringe Benefits	97,361	100,861	70,825	-	70,825	30,036
Supplies and Materials	24,047	23,365	5,628	712	6,340	17,025
Contractual Services	7,250	7,250	306	-	306	6,944
Equipment	47,049	106,878	73,312	-	73,312	33,566
Other	185,092	133,456	80,634	25,954	106,588	26,868
<b>Total Expenditures</b>	<u>659,119</u>	<u>670,130</u>	<u>486,694</u>	<u>26,666</u>	<u>513,360</u>	<u>156,770</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(165,119)	(162,323)	21,113	\$ (26,666)	\$ (5,553)	\$ 156,770
Fund Balance at Beginning of Year	<u>682,307</u>	<u>682,307</u>	<u>682,307</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 517,188</u>	<u>\$ 519,984</u>	<u>\$ 703,420</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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 1,400,000	\$ 1,125,634	\$ 1,125,634	\$ -	\$ 1,125,634	\$ -
<b>Total Revenues</b>	<b>1,400,000</b>	<b>1,125,634</b>	<b>1,125,634</b>	<b>-</b>	<b>1,125,634</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>General Government:</b>						
<b>Legislative and Executive:</b>						
Salaries and Wages	855,000	813,000	796,869	-	796,869	16,131
Fringe Benefits	420,000	324,000	287,146	-	287,146	36,854
Supplies and Materials	28,543	28,429	21,192	277	21,469	6,960
Equipment	36,000	45,500	32,694	1,345	34,039	11,461
Contractual Services	38,913	38,709	34,459	1,989	36,448	2,261
Other	26,100	22,600	14,586	1,164	15,750	6,850
<b>Total Expenditures</b>	<b>1,404,556</b>	<b>1,272,238</b>	<b>1,186,946</b>	<b>4,775</b>	<b>1,191,721</b>	<b>80,517</b>
(Deficiency) of Revenues (Under) Expenditures	(4,556)	(146,604)	(61,312)	<b>\$ (4,775)</b>	<b>\$ (66,087)</b>	<b>\$ 80,517</b>
Fund Balance at Beginning of Year	227,079	227,079	227,079			
<b>Fund Balance at End of Year</b>	<b>\$ 222,523</b>	<b>\$ 80,475</b>	<b>\$ 165,767</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 261,550	\$ 211,220	\$ 213,347	\$ -	\$ 213,347	\$ 2,127
Other	-	18,874	18,874	-	18,874	-
<b>Total Revenues</b>	<b>261,550</b>	<b>230,094</b>	<b>232,221</b>	<b>-</b>	<b>232,221</b>	<b>2,127</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Equipment	213,086	211,902	158,248	2,239	160,487	51,415
Contractual Services	187,065	169,961	108,380	932	109,312	60,649
<b>Total Expenditures</b>	<b>400,151</b>	<b>381,863</b>	<b>266,628</b>	<b>3,171</b>	<b>269,799</b>	<b>112,064</b>
(Deficiency) of Revenues (Under) Expenditures	(138,601)	(151,769)	(34,407)	<b>\$ (3,171)</b>	<b>\$ (37,578)</b>	<b>\$ 114,191</b>
Fund Balance at Beginning of Year	277,897	277,897	277,897			
<b>Fund Balance at End of Year</b>	<b>\$ 139,296</b>	<b>\$ 126,128</b>	<b>\$ 243,490</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 474,507	\$ 477,511	\$ 477,511	\$ -	\$ 477,511	\$ -
<b>Total Revenues</b>	<u>474,507</u>	<u>477,511</u>	<u>477,511</u>	<u>-</u>	<u>477,511</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	341,224	341,224	305,003	-	305,003	36,221
Fringe Benefits	121,191	124,241	112,315	-	112,315	11,926
Supplies and Materials	-	20,000	17,038	-	17,038	2,962
Equipment	-	30,866	28,927	-	28,927	1,939
Other	12,092	43,300	33,402	-	33,402	9,898
<b>Total Expenditures</b>	<u>474,507</u>	<u>559,631</u>	<u>496,685</u>	<u>-</u>	<u>496,685</u>	<u>62,946</u>
(Deficiency) of Revenues						
(Under) Expenditures	-	(82,120)	(19,174)	\$ -	\$ (19,174)	\$ 62,946
Fund Balance at Beginning of Year	<u>98,546</u>	<u>98,546</u>	<u>98,546</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 98,546</u>	<u>\$ 16,426</u>	<u>\$ 79,372</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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 155,000	\$ 281,054	\$ 283,590	\$ -	\$ 283,590	\$ 2,535
Intergovernmental	6,868,094	6,936,207	6,936,968	-	6,936,968	761
Interest	120,000	31,231	31,231	-	31,231	-
Other	240,000	321,710	339,410	-	339,410	17,700
<b>Total Revenues</b>	<b><u>7,383,094</u></b>	<b><u>7,570,202</u></b>	<b><u>7,591,199</u></b>	<b><u>-</u></b>	<b><u>7,591,199</u></b>	<b><u>20,996</u></b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Public Works:</b>						
Salaries and Wages	3,534,837	3,372,837	3,346,884	-	3,346,884	25,953
Fringe Benefits	1,016,200	1,182,336	1,166,928	-	1,166,928	15,408
Supplies and Materials	2,060,098	1,556,749	1,369,078	166,081	1,535,159	21,590
Equipment	739,317	887,148	787,187	53,780	840,967	46,181
Contractual Services	2,043,026	2,889,317	2,155,893	619,304	2,775,197	114,120
Other	131,640	256,647	221,717	2,278	223,995	32,652
<b>Total Expenditures</b>	<b><u>9,525,118</u></b>	<b><u>10,145,034</u></b>	<b><u>9,047,687</u></b>	<b><u>841,443</u></b>	<b><u>9,889,130</u></b>	<b><u>255,904</u></b>
(Deficiency) of Revenues						
(Under) Expenditures	(2,142,024)	(2,574,832)	(1,456,488)	\$ (841,443)	\$ (2,297,931)	\$ 276,900
Fund Balance at Beginning of Year	3,144,509	3,144,509	3,144,509			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,002,485</u></b>	<b><u>\$ 569,677</u></b>	<b><u>\$ 1,688,021</u></b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 183,500	\$ 119,487	\$ 119,487	\$ -	\$ 119,487	\$ -
Other	6,000	11,022	11,022	-	11,022	-
<b>Total Revenues</b>	<b>189,500</b>	<b>130,509</b>	<b>130,509</b>	<b>-</b>	<b>130,509</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	74,000	74,000	66,845	-	66,845	7,155
Fringe Benefits	28,325	27,825	22,002	-	22,002	5,823
Supplies and Materials	1,000	-	-	-	-	-
Contractual Services	80,650	75,400	21,396	-	21,396	54,004
Other	5,525	11,775	9,051	-	9,051	2,724
<b>Total Expenditures</b>	<b>189,500</b>	<b>189,000</b>	<b>119,294</b>	<b>-</b>	<b>119,294</b>	<b>69,706</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(58,491)	11,215	\$ -	\$ 11,215	\$ 69,706
Fund Balance at Beginning of Year	58,581	58,581	58,581			
<b>Fund Balance at End of Year</b>	<b>\$ 58,581</b>	<b>\$ 90</b>	<b>\$ 69,796</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 533,450	\$ 560,557	\$ 560,557	\$ -	\$ 560,557	\$ -
Other	-	410	410	-	410	-
<b>Total Revenues</b>	<b>533,450</b>	<b>560,967</b>	<b>560,967</b>	<b>-</b>	<b>560,967</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Salaries and Wages	337,000	349,000	343,977	-	343,977	5,023
Fringe Benefits	116,400	132,261	131,418	-	131,418	843
Supplies and Materials	16,640	24,632	17,689	2,039	19,728	4,904
Equipment	5,000	24,800	24,298	-	24,298	502
Contractual Services	60,984	56,670	49,828	416	50,244	6,426
Other	500	800	524	-	524	276
<b>Total Expenditures</b>	<b>536,524</b>	<b>588,163</b>	<b>567,734</b>	<b>2,455</b>	<b>570,189</b>	<b>17,974</b>
(Deficiency) of Revenues (Under) Expenditures	(3,074)	(27,196)	(6,767)	(2,455)	(9,222)	17,974
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	80,000	80,000	-	80,000	-
Advances - Out	-	(70,000)	(70,000)	-	(70,000)	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Sources	(3,074)	(17,196)	3,233	\$ (2,455)	\$ 778	\$ 17,974
Fund Balance at Beginning of Year	55,393	55,393	55,393			
<b>Fund Balance at End of Year</b>	<b>\$ 52,319</b>	<b>\$ 38,197</b>	<b>\$ 58,626</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Housing Improvement*  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 500,000	\$ 76,863	\$ 77,091	\$ -	\$ 77,091	\$ 228
<b>Total Revenues</b>	<b>500,000</b>	<b>76,863</b>	<b>77,091</b>	<b>-</b>	<b>77,091</b>	<b>228</b>
<b>Expenditures</b>						
Current:						
Economic Development and Assistance:						
Supplies and Materials	4,100	3,300	35	-	35	3,265
Equipment	6,100	1,200	-	-	-	1,200
Contractual Services	419,100	195,220	100,060	8,416	108,476	86,744
Other	70,700	75,780	22,478	-	22,478	53,302
<b>Total Expenditures</b>	<b>500,000</b>	<b>275,500</b>	<b>122,573</b>	<b>8,416</b>	<b>130,989</b>	<b>144,511</b>
(Deficiency) of Revenues (Under) Expenditures	-	(198,637)	(45,482)	<b>\$ (8,416)</b>	<b>\$ (53,898)</b>	<b>\$ 144,739</b>
Fund Balance at Beginning of Year	388,739	388,739	388,739			
<b>Fund Balance at End of Year</b>	<b>\$ 388,739</b>	<b>\$ 190,102</b>	<b>\$ 343,257</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ -	\$ 131,053	\$ 131,053	\$ -	\$ 131,053	\$ -
Intergovernmental	610,410	481,644	481,644	-	481,644	-
Other	57,303	121,171	121,171	-	121,171	-
<b>Total Revenues</b>	<b>667,713</b>	<b>733,868</b>	<b>733,868</b>	<b>-</b>	<b>733,868</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	455,150	446,545	422,361	-	422,361	24,184
Fringe Benefits	145,385	176,660	161,719	-	161,719	14,941
Supplies and Materials	14,010	15,810	12,304	500	12,804	3,006
Equipment	10,124	6,312	4,002	486	4,488	1,824
Contractual Services	190,299	210,622	147,155	8,125	155,280	55,342
Other	77,070	51,670	32,595	-	32,595	19,075
<b>Total Expenditures</b>	<b>892,038</b>	<b>907,619</b>	<b>780,136</b>	<b>9,111</b>	<b>789,247</b>	<b>118,372</b>
(Deficiency) of Revenues (Under) Expenditures	(224,325)	(173,751)	(46,268)	(9,111)	(55,379)	118,372
<b>Other Financing Sources</b>						
Advances - In	-	100,000	100,000	-	100,000	-
(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Sources	(224,325)	(73,751)	53,732	<b>(9,111)</b>	<b>44,621</b>	<b>118,372</b>
Fund Balance at Beginning of Year	249,998	249,998	249,998			
<b>Fund Balance at End of Year</b>	<b>\$ 25,673</b>	<b>\$ 176,247</b>	<b>\$ 303,730</b>			



**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 2,200,000	\$ 1,870,944	\$ 1,870,944	\$ -	\$ 1,870,944	\$ -
Other	17,600	8,848	9,081	-	9,081	233
<b>Total Revenues</b>	<b><u>2,217,600</u></b>	<b><u>1,879,792</u></b>	<b><u>1,880,025</u></b>	<b><u>-</u></b>	<b><u>1,880,025</u></b>	<b><u>233</u></b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	1,247,500	1,291,500	1,088,565	-	1,088,565	202,935
Fringe Benefits	448,100	505,292	443,338	-	443,338	61,954
Supplies and Materials	25,800	20,050	7,804	-	7,804	12,246
Equipment	4,500	6,300	3,670	-	3,670	2,630
Contractual Services	188,005	287,748	135,091	4,241	139,332	148,416
Other	184,200	177,700	155,756	-	155,756	21,944
<b>Total Expenditures</b>	<b><u>2,098,105</u></b>	<b><u>2,288,590</u></b>	<b><u>1,834,224</u></b>	<b><u>4,241</u></b>	<b><u>1,838,465</u></b>	<b><u>450,125</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	119,495	(408,798)	45,801	<b><u>\$ (4,241)</u></b>	<b><u>\$ 41,560</u></b>	<b><u>\$ 450,358</u></b>
Fund Balance at Beginning of Year	<u>1,370,891</u>	<u>1,370,891</u>	<u>1,370,891</u>			
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,490,386</u></b>	<b><u>\$ 962,093</u></b>	<b><u>\$ 1,416,692</u></b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 295,790	\$ 295,790	\$ 295,790	\$ -	\$ 295,790	\$ -
<b>Total Revenues</b>	<b>295,790</b>	<b>295,790</b>	<b>295,790</b>	<b>-</b>	<b>295,790</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Other	522,812	522,812	224,104	-	224,104	298,708
<b>Total Expenditures</b>	<b>522,812</b>	<b>522,812</b>	<b>224,104</b>	<b>-</b>	<b>224,104</b>	<b>298,708</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(227,022)	(227,022)	71,686	\$ -	\$ 71,686	\$ 298,708
Fund Balance at Beginning of Year	243,315	243,315	243,315			
<b>Fund Balance at End of Year</b>	<b>\$ 16,293</b>	<b>\$ 16,293</b>	<b>\$ 315,001</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 34,000	\$ 37,543	\$ 37,543	\$ -	\$ 37,543	\$ -
<b>Total Revenues</b>	<b>34,000</b>	<b>37,543</b>	<b>37,543</b>	<b>-</b>	<b>37,543</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Salaries and Wages	-	1,200	1,200	-	1,200	-
Fringe Benefits	-	245	184	-	184	61
Supplies and Materials	500	500	164	-	164	336
Equipment	1,500	1,500	319	-	319	1,181
Contractual Services	15,000	20,000	20,000	-	20,000	-
Other	17,000	16,975	390	-	390	16,585
<b>Total Expenditures</b>	<b>34,000</b>	<b>40,420</b>	<b>22,257</b>	<b>-</b>	<b>22,257</b>	<b>18,163</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,877)	15,286	\$ -	\$ 15,286	\$ 18,163
Fund Balance at Beginning of Year	145,887	145,887	145,887			
<b>Fund Balance at End of Year</b>	<b>\$ 145,887</b>	<b>\$ 143,010</b>	<b>\$ 161,173</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 200,000	\$ 159,929	\$ 159,929	\$ -	\$ 159,929	\$ -
<b>Total Revenues</b>	<b>200,000</b>	<b>159,929</b>	<b>159,929</b>	<b>-</b>	<b>159,929</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	137,241	137,241	120,538	-	120,538	16,703
Fringe Benefits	55,106	67,606	44,519	-	44,519	23,087
<b>Total Expenditures</b>	<b>192,347</b>	<b>204,847</b>	<b>165,057</b>	<b>-</b>	<b>165,057</b>	<b>39,790</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,653	(44,918)	(5,128)	\$ -	\$ (5,128)	\$ 39,790
Fund Balance at Beginning of Year	253,878	253,878	253,878			
<b>Fund Balance at End of Year</b>	<b>\$ 261,531</b>	<b>\$ 208,960</b>	<b>\$ 248,750</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 490,103	\$ 512,231	\$ 512,231	\$ -	\$ 512,231	\$ -
Charges for Services	10,000	3,816	3,816	-	3,816	-
Other	-	11	11	-	11	-
<b>Total Revenues</b>	<b>500,103</b>	<b>516,058</b>	<b>516,058</b>	<b>-</b>	<b>516,058</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Health:</b>						
Salaries and Wages	300,800	302,300	302,203	-	302,203	97
Fringe Benefits	155,970	149,249	141,761	-	141,761	7,488
Supplies and Materials	33,000	32,875	30,100	-	30,100	2,775
Equipment	18,100	18,100	12,845	-	12,845	5,255
Contractual Services	61,200	66,421	60,015	-	60,015	6,406
Other	20,350	20,960	16,668	-	16,668	4,292
<b>Total Expenditures</b>	<b>589,420</b>	<b>589,905</b>	<b>563,592</b>	<b>-</b>	<b>563,592</b>	<b>26,313</b>
(Deficiency) of Revenues (Under) Expenditures	(89,317)	(73,847)	(47,534)	\$ -	\$ (47,534)	\$ 26,313
Fund Balance at Beginning of Year	783,937	783,937	783,937			
<b>Fund Balance at End of Year</b>	<b>\$ 694,620</b>	<b>\$ 710,090</b>	<b>\$ 736,403</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 177,000	\$ 175,913	\$ 175,913	\$ -	\$ 175,913	\$ -
Other	-	3	3	-	3	-
<b>Total Revenues</b>	<b>177,000</b>	<b>175,916</b>	<b>175,916</b>	<b>-</b>	<b>175,916</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	96,100	96,100	92,416	-	92,416	3,684
Fringe Benefits	15,900	15,900	15,139	-	15,139	761
Supplies and Materials	4,000	4,000	3,889	-	3,889	111
Equipment	12,000	12,000	815	-	815	11,185
Contractual Services	8,715	8,500	2,448	552	3,000	5,500
Other	8,500	8,500	787	-	787	7,713
<b>Total Expenditures</b>	<b>145,215</b>	<b>145,000</b>	<b>115,494</b>	<b>552</b>	<b>116,046</b>	<b>28,954</b>
Excess of Revenues Over Expenditures	31,785	30,916	60,422	\$ (552)	\$ 59,870	\$ 28,954
Fund Balance at Beginning of Year	218,113	218,113	218,113			
<b>Fund Balance at End of Year</b>	<b>\$ 249,898</b>	<b>\$ 249,029</b>	<b>\$ 278,535</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Erosion Control**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	76,000	-	-	-	-	-
Other	8,735	40,061	43,453	-	43,453	3,392
<b>Total Revenues</b>	<b>85,235</b>	<b>40,061</b>	<b>43,453</b>	<b>-</b>	<b>43,453</b>	<b>3,392</b>
<b>Expenditures</b>						
Current:						
Public Works:						
Supplies and Materials	500	500	-	-	-	500
Contractual Services	83,200	200	-	-	-	200
Other	1,535	43,535	41,107	-	41,107	2,428
<b>Total Expenditures</b>	<b>85,235</b>	<b>44,235</b>	<b>41,107</b>	<b>-</b>	<b>41,107</b>	<b>3,128</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(4,174)	2,346	\$ -	\$ 2,346	\$ 6,520
Fund Balance at Beginning of Year	8,098	8,098	8,098			
<b>Fund Balance at End of Year</b>	<b>\$ 8,098</b>	<b>\$ 3,924</b>	<b>\$ 10,444</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 4,496,919	\$ 4,246,650	\$ 4,246,650	\$ -	\$ 4,246,650	\$ -
Other	265	707	707	-	707	-
<b>Total Revenues</b>	<u>4,497,184</u>	<u>4,247,357</u>	<u>4,247,357</u>	<u>-</u>	<u>4,247,357</u>	<u>-</u>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Health:</b>						
Salaries and Wages	2,660,319	2,470,319	2,363,794	-	2,363,794	106,525
Fringe Benefits	1,084,787	1,075,872	1,008,067	-	1,008,067	67,805
Supplies and Materials	97,061	114,774	96,029	-	96,029	18,745
Equipment	88,358	70,458	35,087	10,410	45,497	24,961
Contractual Services	603,623	842,782	615,950	154,452	770,402	72,380
Capital Outlay	2,400	57,800	23,005	13,469	36,474	21,326
Other	16,431	25,241	16,866	-	16,866	8,375
<b>Total Expenditures</b>	<u>4,552,979</u>	<u>4,657,246</u>	<u>4,158,798</u>	<u>178,331</u>	<u>4,337,129</u>	<u>320,117</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,795)	(409,889)	88,559	\$ (178,331)	\$ (89,772)	\$ 320,117
Fund Balance at Beginning of Year	1,681,113	1,681,113	1,681,113			
<b>Fund Balance at End of Year</b>	<u>\$ 1,625,318</u>	<u>\$ 1,271,224</u>	<u>\$ 1,769,672</u>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Mental Health Medicaid*  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 8,000,000	\$ 5,450,414	\$ 5,450,414	\$ -	\$ 5,450,414	\$ -
<b>Total Revenues</b>	<b>8,000,000</b>	<b>5,450,414</b>	<b>5,450,414</b>	<b>-</b>	<b>5,450,414</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Health:						
Contractual Services	8,004,212	6,639,857	6,637,529	-	6,637,529	2,328
<b>Total Expenditures</b>	<b>8,004,212</b>	<b>6,639,857</b>	<b>6,637,529</b>	<b>-</b>	<b>6,637,529</b>	<b>2,328</b>
(Deficiency) of Revenues (Under) Expenditures	(4,212)	(1,189,443)	(1,187,115)	\$ -	\$ (1,187,115)	\$ 2,328
Fund Balance at Beginning of Year	1,387,115	1,387,115	1,387,115			
<b>Fund Balance at End of Year</b>	<b>\$ 1,382,903</b>	<b>\$ 197,672</b>	<b>\$ 200,000</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 4,100,000	\$ 3,012,164	\$ 3,279,360	\$ -	\$ 3,279,360	\$ 267,196
Intergovernmental	20,000	11,436	11,436	-	11,436	-
Other	4,000	10,500	10,592	-	10,592	92
<b>Total Revenues</b>	<b>4,124,000</b>	<b>3,034,100</b>	<b>3,301,388</b>	<b>-</b>	<b>3,301,388</b>	<b>267,288</b>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	2,700,000	2,705,000	2,504,871	-	2,504,871	200,129
Fringe Benefits	1,081,000	1,017,250	959,994	-	959,994	57,256
Supplies and Materials	509,396	479,046	324,420	61,197	385,617	93,429
Equipment	48,856	69,314	28,033	3,985	32,018	37,296
Contractual Services	357,028	394,146	283,356	11,651	295,007	99,139
Capital Outlay	23,476	63,676	10,681	-	10,681	52,995
Other	235,409	278,281	246,107	2,637	248,744	29,537
<b>Total Expenditures</b>	<b>4,955,165</b>	<b>5,006,713</b>	<b>4,357,462</b>	<b>79,470</b>	<b>4,436,932</b>	<b>569,781</b>
(Deficiency) of Revenues						
(Under) Expenditures	(831,165)	(1,972,613)	(1,056,074)	\$ (79,470)	\$ (1,135,544)	\$ 837,069
Fund Balance at Beginning of Year	4,276,180	4,276,180	4,276,180			
<b>Fund Balance at End of Year</b>	<b>\$ 3,445,015</b>	<b>\$ 2,303,567</b>	<b>\$ 3,220,106</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 408,562	\$ 426,859	\$ 426,859	\$ -	\$ 426,859	\$ -
Intergovernmental	186,521	299,753	299,753	-	299,753	-
Other	-	4,863	4,863	-	4,863	-
<b>Total Revenues</b>	<b>595,083</b>	<b>731,475</b>	<b>731,475</b>	<b>-</b>	<b>731,475</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Public Safety:</b>						
Salaries and Wages	625,000	625,000	370,400	-	370,400	254,600
Fringe Benefits	194,380	194,380	122,141	-	122,141	72,239
Supplies and Materials	17,300	29,300	24,701	-	24,701	4,599
Equipment	24,500	12,000	7,306	-	7,306	4,694
Contractual Services	76,300	82,800	49,352	4,755	54,107	28,693
Other	84,632	77,832	8,463	-	8,463	69,369
<b>Total Expenditures</b>	<b>1,022,112</b>	<b>1,021,312</b>	<b>582,363</b>	<b>4,755</b>	<b>587,118</b>	<b>434,194</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(427,029)	(289,837)	149,112	\$ (4,755)	\$ 144,357	\$ 434,194
Fund Balance at Beginning of Year	447,792	447,792	447,792			
<b>Fund Balance at End of Year</b>	<b>\$ 20,763</b>	<b>\$ 157,955</b>	<b>\$ 596,904</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Property and Other Taxes	\$ 204,472	\$ 213,429	\$ 213,429	\$ -	\$ 213,429	\$ -
Other	-	1	1	-	1	-
<b>Total Revenues</b>	<b>204,472</b>	<b>213,430</b>	<b>213,430</b>	<b>-</b>	<b>213,430</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	44,000	44,100	44,038	-	44,038	62
Fringe Benefits	18,237	19,837	17,569	-	17,569	2,268
Supplies and Materials	-	2,500	602	-	602	1,898
Equipment	10,000	10,000	-	-	-	10,000
Contractual Services	-	15,042	-	15,042	15,042	-
Other	140,171	140,281	3,044	-	3,044	137,237
<b>Total Expenditures</b>	<b>212,408</b>	<b>231,760</b>	<b>65,253</b>	<b>15,042</b>	<b>80,295</b>	<b>151,465</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(7,936)	(18,330)	148,177	\$ (15,042)	\$ 133,135	\$ 151,465
Fund Balance at Beginning of Year	1,089,839	1,089,839	1,089,839			
<b>Fund Balance at End of Year</b>	<b>\$ 1,081,903</b>	<b>\$ 1,071,509</b>	<b>\$ 1,238,016</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Property and Other Taxes	\$ 1,902,181	\$ 1,988,814	\$ 1,988,814	\$ -	\$ 1,988,814	\$ -
Other	1,000	287	287	-	287	-
<b>Total Revenues</b>	<b>1,903,181</b>	<b>1,989,101</b>	<b>1,989,101</b>	<b>-</b>	<b>1,989,101</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Public Safety:</b>						
Salaries and Wages	800,000	800,000	626,391	\$ -	626,391	173,609
Fringe Benefits	280,500	280,500	217,043	-	217,043	63,457
Supplies and Materials	11,000	11,000	3,505	-	3,505	7,495
Equipment	469,326	469,326	8,496	388,771	397,267	72,059
Contractual Services	228,587	228,364	124,551	-	124,551	103,813
Other	112,100	122,781	83,538	-	83,538	39,243
<b>Total Expenditures</b>	<b>1,901,513</b>	<b>1,911,971</b>	<b>1,063,524</b>	<b>388,771</b>	<b>1,452,295</b>	<b>459,676</b>
Excess of Revenues Over Expenditures	1,668	77,130	925,577	(388,771)	536,806	459,676
<b>Other Financing (Uses)</b>						
Advances - Out	(450,000)	(450,000)	-	-	-	450,000
Excess of Revenues Over Expenditures and Other Financing (Uses)	(448,332)	(372,870)	925,577	<b>\$ (388,771)</b>	<b>\$ 536,806</b>	<b>\$ 909,676</b>
Fund Balance at Beginning of Year	1,697,288	1,697,288	1,697,288			
<b>Fund Balance at End of Year</b>	<b>\$ 1,248,956</b>	<b>\$ 1,324,418</b>	<b>\$ 2,622,865</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 900,000	\$ 1,178,617	\$ 1,178,617	\$ -	\$ 1,178,617	\$ -
Intergovernmental	3,790,000	4,729,342	4,729,342	-	4,729,342	-
Other	8,000	86	86	-	86	-
<b>Total Revenues</b>	<b>4,698,000</b>	<b>5,908,045</b>	<b>5,908,045</b>	<b>-</b>	<b>5,908,045</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Human Services:</b>						
Salaries and Wages	2,160,000	2,330,000	2,314,392	-	2,314,392	15,608
Fringe Benefits	659,680	924,180	915,088	-	915,088	9,092
Supplies and Materials	11,500	14,500	7,952	-	7,952	6,548
Equipment	74,513	143,027	84,895	-	84,895	58,132
Contractual Services	899,825	1,138,384	861,370	135,572	996,942	141,442
Other	1,070,920	1,142,268	1,097,720	18,711	1,116,431	25,837
<b>Total Expenditures</b>	<b>4,876,438</b>	<b>5,692,359</b>	<b>5,281,417</b>	<b>154,283</b>	<b>5,435,700</b>	<b>256,659</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(178,438)	215,686	626,628	\$ (154,283)	\$ 472,345	\$ 256,659
Fund Balance at Beginning of Year	3,165,081	3,165,081	3,165,081			
<b>Fund Balance at End of Year</b>	<b>\$ 2,986,643</b>	<b>\$ 3,380,767</b>	<b>\$ 3,791,709</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 15,999	\$ 15,999	\$ -	\$ 15,999	\$ -
Other	2,000	1,500	1,500	-	1,500	-
<b>Total Revenues</b>	<b>2,000</b>	<b>17,499</b>	<b>17,499</b>	<b>-</b>	<b>17,499</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	2,000	2,000	428	-	428	1,572
Other	-	13,024	13,024	-	13,024	-
<b>Total Expenditures</b>	<b>2,000</b>	<b>15,024</b>	<b>13,452</b>	<b>-</b>	<b>13,452</b>	<b>1,572</b>
Excess of Revenues Over Expenditures	-	2,475	4,047	<b>\$ -</b>	<b>\$ 4,047</b>	<b>\$ 1,572</b>
Fund Balance at Beginning of Year	13,485	13,485	13,485			
<b>Fund Balance at End of Year</b>	<b>\$ 13,485</b>	<b>\$ 15,960</b>	<b>\$ 17,532</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Special Assessments	\$ 32,320	\$ 41,378	\$ 41,378	\$ -	\$ 41,378	\$ -
<b>Total Revenues</b>	<u>32,320</u>	<u>41,378</u>	<u>41,378</u>	<u>-</u>	<u>41,378</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Works:						
Other	185,527	148,395	67,923	-	67,923	80,472
<b>Total Expenditures</b>	<u>185,527</u>	<u>148,395</u>	<u>67,923</u>	<u>-</u>	<u>67,923</u>	<u>80,472</u>
(Deficiency) of Revenues (Under) Expenditures	(153,207)	(107,017)	(26,545)	\$ -	\$ (26,545)	\$ 80,472
Fund Balance at Beginning of Year	131,873	131,873	131,873			
<b>Fund Balance at End of Year</b>	<u>\$ (21,334)</u>	<u>\$ 24,856</u>	<u>\$ 105,328</u>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Public Safety*  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 274,782	\$ 1,157,493	\$ 1,190,492	\$ -	\$ 1,190,492	\$ 32,999
<b>Total Revenues</b>	<u>274,782</u>	<u>1,157,493</u>	<u>1,190,492</u>	<u>-</u>	<u>1,190,492</u>	<u>32,999</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Equipment	186,100	1,525,396	955,506	481,546	1,437,052	88,344
Contractual Services	14,500	63,830	54,975	8,825	63,800	30
Other	88,682	87,697	4,287	5,000	9,287	78,410
<b>Total Expenditures</b>	<u>289,282</u>	<u>1,676,923</u>	<u>1,014,768</u>	<u>495,371</u>	<u>1,510,139</u>	<u>166,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,500)	(519,430)	175,724	(495,371)	(319,647)	199,783
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	1,003,100	1,003,100	-	1,003,100	-
Advances - Out	-	(734,616)	(734,616)	-	(734,616)	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>268,484</u>	<u>268,484</u>	<u>-</u>	<u>268,484</u>	<u>-</u>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(14,500)	(250,946)	444,208	<u>\$ (495,371)</u>	<u>\$ (51,163)</u>	<u>\$ 199,783</u>
Fund Balance at Beginning of Year	349,028	349,028	349,028			
<b>Fund Balance at End of Year</b>	<u>\$ 334,528</u>	<u>\$ 98,082</u>	<u>\$ 793,236</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Litter Control**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Public Safety:						
Other	-	8,000	8,000	-	8,000	-
<b>Total Expenditures</b>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>129</u>	<u>129</u>	<u>129</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 129</u>	<u>\$ 129</u>	<u>\$ 129</u>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Linkages Plus/Byrne Memorial*  
 For the Year Ended December 31, 2004

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

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*P.A.I.R.*  
 For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 38,253	\$ 38,253	\$ -	\$ 38,253	\$ -
Other	-	20,096	20,096	-	20,096	-
<b>Total Revenues</b>	<b>-</b>	<b>58,349</b>	<b>58,349</b>	<b>-</b>	<b>58,349</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety						
Supplies	-	1,500	1,013	-	1,013	487
Contractual Services	-	108,500	68,530	-	68,530	39,970
Other	-	3,165	2,035	-	2,035	1,130
<b>Total Expenditures</b>	<b>-</b>	<b>113,165</b>	<b>71,578</b>	<b>-</b>	<b>71,578</b>	<b>41,587</b>
(Deficiency) of Revenues						
(Under) Expenditures	-	(54,816)	(13,229)	\$ -	\$ (13,229)	\$ 41,587
Fund Balance at Beginning of Year	80,214	80,214	80,214			
<b>Fund Balance at End of Year</b>	<b>\$ 80,214</b>	<b>\$ 25,398</b>	<b>\$ 66,985</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Local Law Enforcement Block Grant**  
 For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 3,122	\$ 3,122	\$ -	\$ 3,122	\$ -
Interest	-	47	47	-	47	-
<b>Total Revenues</b>	<b>-</b>	<b>3,169</b>	<b>3,169</b>	<b>-</b>	<b>3,169</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Equipment	-	7,243	3,826	-	3,826	3,417
Other	-	6,000	6,000	-	6,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>13,243</b>	<b>9,826</b>	<b>-</b>	<b>9,826</b>	<b>3,417</b>
(Deficiency) of Revenues (Under) Expenditures	-	(10,074)	(6,657)	\$ -	\$ (6,657)	\$ 3,417
Fund Balance at Beginning of Year	10,121	10,121	10,121			
<b>Fund Balance at End of Year</b>	<b>\$ 10,121</b>	<b>\$ 47</b>	<b>\$ 3,464</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Violent Offender*  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 44,000	\$ 39,121	\$ 39,121	\$ -	\$ 39,121	\$ -
<b>Total Revenues</b>	<b>44,000</b>	<b>39,121</b>	<b>39,121</b>	<b>-</b>	<b>39,121</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	29,000	27,600	27,593	-	27,593	7
Fringe Benefits	13,415	15,516	15,168	-	15,168	348
Other	1,550	849	109	-	109	740
<b>Total Expenditures</b>	<b>43,965</b>	<b>43,965</b>	<b>42,870</b>	<b>-</b>	<b>42,870</b>	<b>1,095</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	35	(4,844)	(3,749)	\$ -	\$ (3,749)	\$ 1,095
Fund Balance at Beginning of Year	57,944	57,944	57,944			
<b>Fund Balance at End of Year</b>	<b>\$ 57,979</b>	<b>\$ 53,100</b>	<b>\$ 54,195</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 70,000	\$ 62,291	\$ 62,291	\$ -	\$ 62,291	\$ -
Other	3,500	3,712	3,712	-	3,712	-
<b>Total Revenues</b>	<b>73,500</b>	<b>66,003</b>	<b>66,003</b>	<b>-</b>	<b>66,003</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Supplies and Materials	1,500	1,500	873	-	873	627
Other	72,000	71,500	64,307	-	64,307	7,193
<b>Total Expenditures</b>	<b>73,500</b>	<b>73,000</b>	<b>65,180</b>	<b>-</b>	<b>65,180</b>	<b>7,820</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,997)	823	\$ -	\$ 823	\$ 7,820
Fund Balance at Beginning of Year	69,449	69,449	69,449			
<b>Fund Balance at End of Year</b>	<b>\$ 69,449</b>	<b>\$ 62,452</b>	<b>\$ 70,272</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medicaid Outreach**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Fringe Benefits	-	593	593	-	593	-
Other	-	522	522	-	522	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,115</u>	<u>1,115</u>	<u>-</u>	<u>1,115</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(1,114)	(1,114)	<u>\$ -</u>	<u>\$ (1,114)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>1,115</u>	<u>1,115</u>	<u>1,115</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 1,115</u>	<u>\$ 1</u>	<u>\$ 1</u>			



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Court Security*  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Other	\$ 13,000	\$ 12,898	\$ 13,673	\$ -	\$ 13,673	\$ 775
<b>Total Revenues</b>	<b>13,000</b>	<b>12,898</b>	<b>13,673</b>	<b>-</b>	<b>13,673</b>	<b>775</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	6,500	6,500	636	-	636	5,864
Equipment	6,500	6,500	-	-	-	6,500
<b>Total Expenditures</b>	<b>13,000</b>	<b>13,000</b>	<b>636</b>	<b>-</b>	<b>636</b>	<b>12,364</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(102)	13,037	\$ -	\$ 13,037	\$ 13,139
Fund Balance at Beginning of Year	8,682	8,682	8,682			
<b>Fund Balance at End of Year</b>	<b>\$ 8,682</b>	<b>\$ 8,580</b>	<b>\$ 21,719</b>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Criminal History On-Line*  
 For the Year Ended December 31, 2004

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD-Medicaid**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Other	\$ -	\$ 28	\$ 28	\$ -	\$ 28	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>	<u>28</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Salaries and Wages	759,035	1,240,035	1,016,187	-	1,016,187	223,848
Fringe Benefits	224,091	444,141	370,316	-	370,316	73,825
Supplies and Materials	3,741	17,605	11,332	-	11,332	6,273
Equipment	41,936	131,635	84,434	-	84,434	47,201
Contractual Services	94,531	143,731	120,153	3,794	123,947	19,784
Other	6,567	28,217	23,215	-	23,215	5,002
<b>Total Expenditures</b>	<u>1,129,901</u>	<u>2,005,364</u>	<u>1,625,637</u>	<u>3,794</u>	<u>1,629,431</u>	<u>375,933</u>
(Deficiency) of Revenues (Under) Expenditures	(1,129,901)	(2,005,336)	(1,625,609)	(3,794)	(1,629,403)	375,933
<b>Other Financing Sources</b>						
Operating Transfers - In	1,089,000	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financial Sources	(40,901)	(2,005,336)	(1,625,609)	\$ (3,794)	\$ (1,629,403)	\$ 375,933
Fund Balance at Beginning of Year	2,019,246	2,019,246	2,019,246			
<b>Fund Balance at End of Year</b>	<u>\$ 1,978,345</u>	<u>\$ 13,910</u>	<u>\$ 393,637</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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 96,627	\$ 166,366	\$ 166,366	\$ -	\$ 166,366	\$ -
Other	-	3	3	-	3	-
<b>Total Revenues</b>	<b>96,627</b>	<b>166,369</b>	<b>166,369</b>	<b>-</b>	<b>166,369</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Salaries and Wages	65,000	102,975	96,711	-	96,711	6,264
Fringe Benefits	31,270	47,848	46,499	-	46,499	1,349
Contractual Services	-	3,125	-	-	-	3,125
Other	780	14,792	5,076	-	5,076	9,716
<b>Total Expenditures</b>	<b>97,050</b>	<b>168,740</b>	<b>148,286</b>	<b>-</b>	<b>148,286</b>	<b>20,454</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(423)	(2,371)	18,083	-	18,083	20,454
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	41,105	41,105	-	41,105	-
Advances - Out	-	(66,344)	(66,344)	-	(66,344)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(25,239)</b>	<b>(25,239)</b>	<b>-</b>	<b>(25,239)</b>	<b>-</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(423)	(27,610)	(7,156)	\$ -	\$ (7,156)	\$ 20,454
Fund Balance at Beginning of Year	65,112	65,112	65,112			
<b>Fund Balance at End of Year</b>	<b>\$ 64,689</b>	<b>\$ 37,502</b>	<b>\$ 57,956</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Fines and Forfeitures	\$ 1,500	\$ 3,011	\$ 3,011	\$ -	\$ 3,011	\$ -
<b>Total Revenues</b>	<b>1,500</b>	<b>3,011</b>	<b>3,011</b>	<b>-</b>	<b>3,011</b>	<b>-</b>
<b>Expenditures</b>						
<b>Current:</b>						
<b>Public Safety:</b>						
Supplies and Materials	4,000	2,746	-	-	-	2,746
Contractual Services	-	1,254	1,217	-	1,217	37
<b>Total Expenditures</b>	<b>4,000</b>	<b>4,000</b>	<b>1,217</b>	<b>-</b>	<b>1,217</b>	<b>2,783</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(989)	1,794	\$ -	\$ 1,794	\$ 2,783
Fund Balance at Beginning of Year	11,774	11,774	11,774			
<b>Fund Balance at End of Year</b>	<b>\$ 9,274</b>	<b>\$ 10,785</b>	<b>\$ 13,568</b>			

**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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 25,000	\$ 46,501	\$ 46,501	\$ -	\$ 46,501	\$ -
<b>Total Revenues</b>	<b>25,000</b>	<b>46,501</b>	<b>46,501</b>	<b>-</b>	<b>46,501</b>	<b>-</b>
<b>Expenditures</b>						
Current:						
Human Services:						
Salaries and Wages	19,000	26,340	26,282	-	26,282	58
Fringe Benefits	-	5,321	4,175	-	4,175	1,146
Contractual Services	6,000	9,529	5,100	-	5,100	4,429
Other	-	360	352	-	352	8
<b>Total Expenditures</b>	<b>25,000</b>	<b>41,550</b>	<b>35,909</b>	<b>-</b>	<b>35,909</b>	<b>5,641</b>
Excess of Revenues Over Expenditures	-	4,951	10,592	-	10,592	5,641
<b>Other Financing Sources (Uses)</b>						
Advances - In	-	7,500	7,500	-	7,500	-
Advances - Out	-	(7,500)	(7,500)	-	(7,500)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	-	4,951	10,592	<b>\$ -</b>	<b>\$ 10,592</b>	<b>\$ 5,641</b>
Fund Balance at Beginning of Year	1,600	1,600	1,600			
<b>Fund Balance at End of Year</b>	<b>\$ 1,600</b>	<b>\$ 6,551</b>	<b>\$ 12,192</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Help America Vote Act*  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Equipment	79,632	79,570	76,834	-	76,834	2,736
<b>Total Expenditures</b>	<u>79,632</u>	<u>79,570</u>	<u>76,834</u>	<u>-</u>	<u>76,834</u>	<u>2,736</u>
(Deficiency) of Revenues (Under) Expenditures	(79,632)	(79,570)	(76,834)	\$ -	\$ (76,834)	\$ 2,736
Fund Balance at Beginning of Year	79,632	79,632	79,632			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 2,798</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD Capital**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Capital Outlay	867,475	1,282,475	456,276	89,364	545,640	736,835
<b>Total Expenditures</b>	<u>867,475</u>	<u>1,282,475</u>	<u>456,276</u>	<u>89,364</u>	<u>545,640</u>	<u>736,835</u>
(Deficiency) of Revenues (Under) Expenditures	(867,475)	(1,282,475)	(456,276)	(89,364)	(545,640)	736,835
<b>Other Financing Sources</b>						
Operating Transfers - In	-	415,000	415,000	-	415,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Sources	(867,475)	(867,475)	(41,276)	\$ (89,364)	\$ (130,640)	\$ 736,835
Fund Balance at Beginning of Year	867,475	867,475	867,475			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 826,199</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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ 2,019,605	\$ 1,357,749	\$ 1,357,749	\$ -	\$ 1,357,749	\$ -
<b>Total Revenues</b>	<u>2,019,605</u>	<u>1,357,749</u>	<u>1,357,749</u>	<u>-</u>	<u>1,357,749</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Human Services:						
Supplies and Materials	1,016	2,016	1,044	-	1,044	972
Equipment	24,396	21,396	4,081	1,218	5,299	16,097
Contractual Services	1,952,185	1,608,319	1,520,236	-	1,520,236	88,083
Other	7,267	4,767	1,046	-	1,046	3,721
<b>Total Expenditures</b>	<u>1,984,864</u>	<u>1,636,498</u>	<u>1,526,407</u>	<u>1,218</u>	<u>1,527,625</u>	<u>108,873</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,741	(278,749)	(168,658)	(1,218)	(169,876)	108,873
<b>Other Financing Sources</b>						
Operating Transfers - In	367,073	367,073	367,073	-	367,073	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	401,814	88,324	198,415	<u>\$ (1,218)</u>	<u>\$ 197,197</u>	<u>\$ 108,873</u>
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ 401,814</u>	<u>\$ 88,324</u>	<u>\$ 198,415</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, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 30,000	\$ 79,184	\$ 79,634	\$ -	\$ 79,634	\$ 450
<b>Total Revenues</b>	<b>30,000</b>	<b>79,184</b>	<b>79,634</b>	<b>-</b>	<b>79,634</b>	<b>450</b>
<b>Expenditures</b>						
Current:						
Public Safety:						
Supplies and Materials	1,000	3,000	1,355	-	1,355	1,645
Contractual Services	30,500	45,500	26,677	-	26,677	18,823
Other	8,500	8,500	3,432	-	3,432	5,068
<b>Total Expenditures</b>	<b>40,000</b>	<b>57,000</b>	<b>31,464</b>	<b>-</b>	<b>31,464</b>	<b>25,536</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	22,184	48,170	\$ -	\$ 48,170	\$ 25,986
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<b>\$ (10,000)</b>	<b>\$ 22,184</b>	<b>\$ 48,170</b>			

**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, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits, and Fees	\$ 486	\$ 486	\$ 486	\$ -	\$ 486	\$ -
<b>Total Revenues</b>	<u>486</u>	<u>486</u>	<u>486</u>	<u>-</u>	<u>486</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Judicial:						
Contractual Services	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	486	486	486	\$ -	\$ 486	\$ -
<b>Fund Balance at Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 486</u>	<u>\$ 486</u>	<u>\$ 486</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Atrazine Grant Program**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
Health:						
Supplies and Materials	100	100	-	-	-	100
Other	19,900	19,900	-	-	-	19,900
<b>Total Expenditures</b>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
(Deficiency) of Revenues (Under) Expenditures	(20,000)	(20,000)	-	-	-	20,000
<b>Other Financing Sources</b>						
Advances - In	20,000	20,000	20,000	-	20,000	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Sources	-	-	20,000	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>			
<b>Fund Balance at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>			

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Prosecutors Adult Diversion Program*  
 For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Licenses, Permits and Fees	\$ 6,000	\$ 6,750	\$ 6,750	\$ -	\$ 6,750	\$ -
<b>Total Revenues</b>	<u>6,000</u>	<u>6,750</u>	<u>6,750</u>	<u>-</u>	<u>6,750</u>	<u>-</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive:						
Contractual Services	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	6,000	6,750	6,750	\$ -	\$ 6,750	\$ -
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance at End of Year</b>	<u>\$ 6,000</u>	<u>\$ 6,750</u>	<u>\$ 6,750</u>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Debt Service Fund**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 475,000	\$ 507,937	\$ 507,937	\$ -	\$ 507,937	\$ -
Special Assessments	603,000	415,106	415,106	-	415,106	-
Other	10,238	-	-	-	-	-
<b>Total Revenues</b>	<b>1,088,238</b>	<b>923,043</b>	<b>923,043</b>	<b>-</b>	<b>923,043</b>	<b>-</b>
<b>Expenditures</b>						
Note Principal Retirement	2,000,000	2,000,000	2,000,000	-	2,000,000	-
Note Interest	30,000	30,629	30,629	-	30,629	-
General Obligation Bond Principal Retirement	1,100,000	1,041,716	1,025,000	-	1,025,000	16,716
General Obligation Interest	1,270,000	1,339,371	1,332,596	-	1,332,596	6,775
Special Assessment Principal Retirement	400,000	290,000	285,627	-	285,627	4,373
Special Assessment Interest	378,000	253,000	252,599	-	252,599	401
Fiscal Charges	128,294	177,755	177,755	-	177,755	-
<b>Total Expenditures</b>	<b>5,306,294</b>	<b>5,132,471</b>	<b>5,104,206</b>	<b>-</b>	<b>5,104,206</b>	<b>28,265</b>
(Deficiency) of Revenues (Under) Expenditures	(4,218,056)	(4,209,428)	(4,181,163)	-	(4,181,163)	28,265
<b>Other Financing Sources (Uses)</b>						
Proceeds of Bonds	2,031,000	2,069,652	2,185,000	-	2,185,000	115,348
Discount on Long-Term Debt	-	(27,689)	(27,689)	-	(27,689)	-
Accrued Interest on Bonds	-	2,275	2,275	-	2,275	-
Operation Transfer In	225,000	-	-	-	-	-
Advances - In	-	200,000	200,000	-	200,000	-
<b>Total Other Financing Sources</b>	<b>2,256,000</b>	<b>2,244,238</b>	<b>2,359,586</b>	<b>-</b>	<b>2,359,586</b>	<b>115,348</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Sources	(1,962,056)	(1,965,190)	(1,821,577)	\$ -	\$ (1,821,577)	\$ 143,613
Fund Balance at Beginning of Year	4,558,749	4,558,749	4,558,749			
<b>Fund Balance at End of Year</b>	<b>\$ 2,596,693</b>	<b>\$ 2,593,559</b>	<b>\$ 2,737,172</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Jail Facility Construction**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Capital Outlay:						
Jail Facility Construction	1,120,604	1,120,604	281,713	616,462	898,175	222,429
<b>Total Expenditures</b>	<u>1,120,604</u>	<u>1,120,604</u>	<u>281,713</u>	<u>616,462</u>	<u>898,175</u>	<u>222,429</u>
(Deficiency) of Revenues (Under) Expenditures	(1,120,604)	(1,120,604)	(281,713)	\$ (616,462)	\$ (898,175)	\$ 222,429
Fund Balance at Beginning of Year	<u>2,071,226</u>	<u>2,071,226</u>	<u>2,071,226</u>			
<b>Fund Balance at End of Year</b>	<u>\$ 950,622</u>	<u>\$ 950,622</u>	<u>\$ 1,789,513</u>			

## Capital Projects Fund

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

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



**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Q Construction*  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Intergovernmental	\$ 3,323,789	\$ 2,016,697	\$ 2,016,697	\$ -	\$ 2,016,697	\$ -
Other	-	82,037	82,037	-	82,037	-
<b>Total Revenues</b>	<b>3,323,789</b>	<b>2,098,734</b>	<b>2,098,734</b>	<b>-</b>	<b>2,098,734</b>	<b>-</b>
<b>Expenditures</b>						
<b>Capital Outlay:</b>						
Justice Center	17,230,811	16,962,768	9,286,647	2,629,591	11,916,238	5,046,530
D.D. School	33,830	121,661	66,420	-	66,420	55,241
Adult Workshop	93	-	-	-	-	-
Transportation Hub	-	525,800	25,351	497,000	522,351	3,449
9-1-1 Phone System	97,888	97,888	5,529	-	5,529	92,359
Board of Elections	1,525,000	1,545,000	1,537,401	239	1,537,640	7,360
Agricultural Center	31,701	30,770	-	-	-	30,770
Adult Training Center	111,337	23,600	20,900	2,700	23,600	-
Highway Improvement Issue II	55,717	55,710	803	53,517	54,320	1,390
ODOT Federal Awards	825,000	789,817	789,817	-	789,817	-
Ditches	2,498,789	1,220,159	1,220,159	-	1,220,159	-
Sewers	17,295	16,794	-	-	-	16,794
Waterlines	11,241	11,241	-	-	-	11,241
	834	834	-	-	-	834
<b>Total Expenditures</b>	<b>22,439,536</b>	<b>21,402,042</b>	<b>12,953,027</b>	<b>3,183,047</b>	<b>16,136,074</b>	<b>5,265,968</b>
(Deficiency) of Revenues Over (Under) Expenditures	(19,115,747)	(19,303,308)	(10,854,293)	(3,183,047)	(14,037,340)	5,265,968
<b>Other Financing Sources (Uses)</b>						
Proceeds of Bonds	-	1,685,000	1,685,000	-	1,685,000	-
Advances - In	-	512,300	512,300	-	512,300	-
Advances - Out	-	(1,581,000)	(1,581,000)	-	(1,581,000)	-
Operating Transfers - In	-	33,500	33,500	-	33,500	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>649,800</b>	<b>649,800</b>	<b>-</b>	<b>649,800</b>	<b>-</b>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	(19,115,747)	(18,653,508)	(10,204,493)	<b>\$ (3,183,047)</b>	<b>\$ (13,387,540)</b>	<b>\$ 5,265,968</b>
Fund Balance at Beginning of Year	19,220,164	19,220,164	19,220,164			
<b>Fund Balance at End of Year</b>	<b>\$ 104,417</b>	<b>\$ 566,656</b>	<b>\$ 9,015,671</b>			

## **Proprietary Funds**

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

### **Enterprise Funds**

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

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

### **Internal Service Fund**

The Internal Service Fund is used to account for the activity of the County's self-funded insurance program.

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund-Sewer System**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
<b>Revenues</b>						
Charges for Services	\$ 1,045,500	\$ 928,574	\$ 936,661	\$ -	\$ 936,661	\$ 8,087
<b>Total Revenues</b>	<b>1,045,500</b>	<b>928,574</b>	<b>936,661</b>	<b>-</b>	<b>936,661</b>	<b>8,087</b>
<b>Expenses</b>						
<b>Current:</b>						
Personal Services	389,210	351,610	345,238	-	345,238	6,372
Fringe Benefits	122,200	130,900	122,794	-	122,794	8,106
Contractual Services	308,893	381,893	304,102	47,271	351,373	30,520
Supplies and Materials	20,000	29,000	22,203	-	22,203	6,797
Equipment	63,834	63,826	45,972	1,411	47,383	16,443
OWDA Loan Principal Retirement	112,112	112,112	112,112	-	112,112	-
OWDA Loan Interest	68,717	68,717	68,717	-	68,717	-
Other	110,921	126,330	73,414	-	73,414	52,916
<b>Total Expenses</b>	<b>1,195,887</b>	<b>1,264,388</b>	<b>1,094,552</b>	<b>48,682</b>	<b>1,143,234</b>	<b>121,154</b>
(Deficiency) of Revenues (Under) Expenses	(150,387)	(335,814)	(157,891)	(48,682)	(206,573)	129,241
<b>Other Financing Sources</b>						
Advances - In	-	111,349	111,349	-	111,349	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses	(150,387)	(224,465)	(46,542)	<b>\$ (48,682)</b>	<b>\$ (95,224)</b>	<b>\$ 129,241</b>
Fund Balance at Beginning of Year	250,913	250,913	250,913			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 100,526</b>	<b>\$ 26,448</b>	<b>\$ 204,371</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund-Lorain County Transit**  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive ( Negative)
<b>Revenues</b>						
Charges for Services	\$ 467,000	\$ 451,162	\$ 451,162	\$ -	\$ 451,162	\$ -
Intergovernmental	2,757,000	840,452	840,452	-	840,452	-
Local Grants	1,200,000	1,040,000	1,040,000	-	1,040,000	-
Other	587,256	579,205	579,205	-	579,205	-
<b>Total Revenues</b>	<b>5,011,256</b>	<b>2,910,819</b>	<b>2,910,819</b>	<b>-</b>	<b>2,910,819</b>	<b>-</b>
<b>Expenses</b>						
<b>Current:</b>						
Personal Services	200,000	200,000	160,379	-	160,379	39,621
Fringe Benefits	68,000	71,220	60,869	-	60,869	10,351
Contractual Services	3,330,000	2,468,000	2,451,679	1,096	2,452,775	15,225
Supplies and Materials	14,500	14,500	8,494	-	8,494	6,006
Equipment	153,000	19,000	1,135	922	2,057	16,943
Other	100,000	65,780	14,873	-	14,873	50,907
<b>Total Expenses</b>	<b>3,865,500</b>	<b>2,838,500</b>	<b>2,697,429</b>	<b>2,018</b>	<b>2,699,447</b>	<b>139,053</b>
Excess of Revenues Over (Under) Expenses	1,145,756	72,319	213,390	\$ (2,018)	\$ 211,372	\$ 139,053
Fund Balance at Beginning of Year	-	-	-			
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,145,756</b>	<b>\$ 72,319</b>	<b>\$ 213,390</b>			

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Governmental Activity Fund-Internal Service Fund**  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>						
Charges for Services	\$ 13,600,000	\$ 16,012,226	\$ 16,033,528	\$ -	\$ 16,033,528	\$ 21,302
<b>Total Revenues</b>	<b>13,600,000</b>	<b>16,012,226</b>	<b>16,033,528</b>	<b>-</b>	<b>16,033,528</b>	<b>21,302</b>
<b>Expenses</b>						
<b>Current:</b>						
Contractual Services	1,213,500	2,001,500	1,559,867	7,100	1,566,967	434,533
Claims & Judgements	12,000,000	14,571,000	13,295,880	-	13,295,880	1,275,120
Supplies and Materials	-	3,000	2,513	-	2,513	487
Other	5,000	9,161	4,368	-	4,368	4,793
<b>Total Expenses</b>	<b>13,218,500</b>	<b>16,584,661</b>	<b>14,862,628</b>	<b>7,100</b>	<b>14,869,728</b>	<b>1,714,933</b>
Excess (Deficiency) of Revenues Over (Under) Expenses	381,500	(572,435)	1,170,900	(7,100)	1,163,800	1,736,235
<b>Other Financing Sources</b>						
Operating Transfers - In	-	98,631	98,631	-	98,631	-
Excess of Revenues and Other Financing Sources Over (Under) Expenses	381,500	(473,804)	1,269,531	<b>\$ (7,100)</b>	<b>\$ 1,262,431</b>	<b>\$ 1,736,235</b>
Fund Balance at Beginning of Year	6,699,480	6,699,480	6,699,480			
<b>Fund Balance at End of Year</b>	<b>\$ 7,080,980</b>	<b>\$ 6,225,676</b>	<b>\$ 7,969,011</b>			

## Lorain County, Ohio Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

**Community Based Correctional Facility** – To account for the operation of the community based correctional facility for which the County serves as fiscal agent.

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

**Golden Acres** – To account for the moneys held on behalf of the County home residents.

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

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

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

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds*  
**December 31, 2004**

	<u>Family and Children First Council</u>	<u>Undivided Tax</u>	<u>Real Estate Escrow</u>	<u>Undivided Government</u>	<u>Board of Health</u>
<b>ALL AGENCY FUNDS</b>					
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 203,516	\$ 7,642,064	\$ 2,815,374	\$ -	\$ 2,381,488
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	289,581,018	-	13,545,648	-
Special Assessments	-	18,964,813	-	-	-
Accrued Interest Receivable	-	-	4,578	-	-
Intergovernmental Receivable	-	13,762,910	-	-	-
<b>Total Assets</b>	<b>\$ 203,516</b>	<b>\$ 329,950,805</b>	<b>\$ 2,819,952</b>	<b>\$ 13,545,648</b>	<b>\$ 2,381,488</b>
<b>Liabilities</b>					
Accounts Payable	-	19,678	-	-	-
Interfund Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Local Government Taxes Payable	-	1,482,905	-	11,854,273	-
Intergovernmental Payable	-	305,585,393	-	1,687,394	-
Advances from Other Funds	54,260	-	-	-	-
Undistributed Monies	149,256	22,862,829	2,819,952	3,981	2,381,488
<b>Total Liabilities</b>	<b>\$ 203,516</b>	<b>\$ 329,950,805</b>	<b>\$ 2,819,952</b>	<b>\$ 13,545,648</b>	<b>\$ 2,381,488</b>

<u>Soil and Water</u>	<u>Payroll</u>	<u>Courts</u>	<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Local Emergency Planning Commission</u>
\$ 300,530	\$ 264,526	\$ -	\$ -	\$ -	\$ -
-	-	3,717,108	1,741,364	17,474	245,462
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 300,530</u>	<u>\$ 264,526</u>	<u>\$ 3,717,108</u>	<u>\$ 1,741,364</u>	<u>\$ 17,474</u>	<u>\$ 245,462</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
300,530	264,526	3,717,108	1,741,364	17,474	245,462
<u>\$ 300,530</u>	<u>\$ 264,526</u>	<u>\$ 3,717,108</u>	<u>\$ 1,741,364</u>	<u>\$ 17,474</u>	<u>\$ 245,462</u>

(continued)



**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds (continued)*  
December 31, 2004

	Community Based Correctional Facility	Sheriff's Inmate	Golden Acres	Benefit America Flex Plan	U-Trust	Ohio Trust Fund	Totals
<b>Assets</b>							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 948,631	\$ -	\$ -	\$ 36,078	\$ 1,315,409	\$ 468,571	\$ 16,376,187
Cash and Cash Equivalents in Segregated Accounts	-	81,123	8,691	-	-	-	5,811,222
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	303,126,666
Special Assessments	-	-	-	-	-	-	18,964,813
Accrued Interest Receivable	-	-	-	-	-	-	4,578
Intergovernmental Receivable	-	-	-	-	-	-	13,762,910
<b>Total Assets</b>	<b>\$ 948,631</b>	<b>\$ 81,123</b>	<b>\$ 8,691</b>	<b>\$ 36,078</b>	<b>\$ 1,315,409</b>	<b>\$ 468,571</b>	<b>\$ 358,046,376</b>
<b>Liabilities</b>							
Accounts Payable	-	-	-	-	5,740	-	25,418
Interfund Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Local Government Taxes Payable	-	-	-	-	-	-	13,337,178
Intergovernmental Payable	-	-	-	-	-	-	307,272,787
Advances from Other Funds	-	-	-	-	-	-	54,260
Undistributed Monies	948,631	81,123	8,691	36,078	1,309,669	468,571	37,356,733
<b>Total Liabilities</b>	<b>\$ 948,631</b>	<b>\$ 81,123</b>	<b>\$ 8,691</b>	<b>\$ 36,078</b>	<b>\$ 1,315,409</b>	<b>\$ 468,571</b>	<b>\$ 358,046,376</b>

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2004

	Balance 1/1/04	Additions	Reductions	Balance 12/31/04
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 132,211	\$ 821,097	\$ 749,792	\$ 203,516
<b>Total Assets</b>	<b>\$ 132,211</b>	<b>\$ 821,097</b>	<b>\$ 749,792</b>	<b>\$ 203,516</b>
<b>Liabilities</b>				
Interfund Payable	\$ 31,938	\$ -	\$ 31,938	\$ -
Advances from Other Funds	54,260	-	-	54,260
Undistributed Monies	46,013	821,097	717,854	149,256
<b>Total Liabilities</b>	<b>\$ 132,211</b>	<b>\$ 821,097</b>	<b>\$ 749,792</b>	<b>\$ 203,516</b>
<b>UNDIVIDED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 7,677,694	\$ 297,020,123	\$ 297,055,753	\$ 7,642,064
Receivables:				
Property and Other Taxes	307,351,706	289,581,018	307,351,706	289,581,018
Special Assessments	20,704,781	18,964,813	20,704,781	18,964,813
Intergovernment Receivable	12,904,147	13,762,910	12,904,147	13,762,910
<b>Total Assets</b>	<b>\$ 348,638,328</b>	<b>\$ 619,328,864</b>	<b>\$ 638,016,387</b>	<b>\$ 329,950,805</b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$ -	\$ 45,134,295	\$ 45,134,295	\$ -
Special Assessments	-	4,930,356	4,930,356	-
Accounts Payable	-	19,678	-	19,678
Local Government Taxes Payable	1,694,749	1,482,905	1,694,749	1,482,905
Intergovernmental Payable	322,244,055	305,585,393	322,244,055	305,585,393
Undistributed Monies	24,699,524	262,176,237	264,012,932	22,862,829
<b>Total Liabilities</b>	<b>\$ 348,638,328</b>	<b>\$ 619,328,864</b>	<b>\$ 638,016,387</b>	<b>\$ 329,950,805</b>
<b>REAL ESTATE ESCROW</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,465,294	\$ 6,054,275	\$ 5,704,195	\$ 2,815,374
Accrued interest receivable	-	4,578	-	4,578
<b>Total Assets</b>	<b>\$ 2,465,294</b>	<b>\$ 6,058,853</b>	<b>\$ 5,704,195</b>	<b>\$ 2,819,952</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 2,465,294	\$ 6,058,853	\$ 5,704,195	\$ 2,819,952
<b>Total Liabilities</b>	<b>\$ 2,465,294</b>	<b>\$ 6,058,853</b>	<b>\$ 5,704,195</b>	<b>\$ 2,819,952</b>
<b>UNDIVIDED GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ -	\$ 334,663,047	\$ 334,663,047	\$ -
Receivables:				
Property and Other Taxes	13,089,726	13,545,648	13,089,726	13,545,648
<b>Total Assets</b>	<b>\$ 13,089,726</b>	<b>\$ 348,208,695</b>	<b>\$ 347,752,773</b>	<b>\$ 13,545,648</b>
<b>Liabilities</b>				
Due to County Funds:				
Local Government	\$ -	\$ -	\$ -	\$ -
Local Government Taxes Payable	11,398,351	11,854,273	11,398,351	11,854,273
Intergovernmental Payable	1,687,394	-	-	1,687,394
Undistributed Monies	3,981	336,354,422	336,354,422	3,981
<b>Total Liabilities</b>	<b>\$ 13,089,726</b>	<b>\$ 348,208,695</b>	<b>\$ 347,752,773</b>	<b>\$ 13,545,648</b>

(continued)

**Lorain County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
*All Agency Funds (continued)*  
**For the Year Ended December 31, 2004**

	Balance 1/1/04	Additions	Reductions	Balance 12/31/04
<b>BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,575,976	\$ 4,914,104	\$ 5,108,592	\$ 2,381,488
<b>Total Assets</b>	<b>\$ 2,575,976</b>	<b>\$ 4,914,104</b>	<b>\$ 5,108,592</b>	<b>\$ 2,381,488</b>
<b>Liabilities</b>				
Undistributed Monies	2,575,976	4,914,104	5,108,592	2,381,488
<b>Total Liabilities</b>	<b>\$ 2,575,976</b>	<b>\$ 4,914,104</b>	<b>\$ 5,108,592</b>	<b>\$ 2,381,488</b>
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 126,574	\$ 463,974	\$ 290,018	\$ 300,530
<b>Total Assets</b>	<b>\$ 126,574</b>	<b>\$ 463,974</b>	<b>\$ 290,018</b>	<b>\$ 300,530</b>
<b>Liabilities</b>				
Undistributed Monies	126,574	463,974	290,018	300,530
<b>Total Liabilities</b>	<b>\$ 126,574</b>	<b>\$ 463,974</b>	<b>\$ 290,018</b>	<b>\$ 300,530</b>
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 251,262	\$ 67,386,169	\$ 67,372,905	\$ 264,526
<b>Total Assets</b>	<b>\$ 251,262</b>	<b>\$ 67,386,169</b>	<b>\$ 67,372,905</b>	<b>\$ 264,526</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 251,262	\$ 67,386,169	\$ 67,372,905	\$ 264,526
<b>Total Liabilities</b>	<b>\$ 251,262</b>	<b>\$ 67,386,169</b>	<b>\$ 67,372,905</b>	<b>\$ 264,526</b>
<b>COURTS</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,273,582	\$ -	\$ 556,474	\$ 3,717,108
<b>Total Assets</b>	<b>\$ 4,273,582</b>	<b>\$ -</b>	<b>\$ 556,474</b>	<b>\$ 3,717,108</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 4,274,582	\$ -	\$ 556,474	\$ 3,718,108
<b>Total Liabilities</b>	<b>\$ 4,274,582</b>	<b>\$ -</b>	<b>\$ 556,474</b>	<b>\$ 3,718,108</b>
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,462,539	\$ 278,825	\$ -	\$ 1,741,364
<b>Total Assets</b>	<b>\$ 1,462,539</b>	<b>\$ 278,825</b>	<b>\$ -</b>	<b>\$ 1,741,364</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 1,462,539	\$ 278,825	\$ -	\$ 1,741,364
<b>Total Liabilities</b>	<b>\$ 1,462,539</b>	<b>\$ 278,825</b>	<b>\$ -</b>	<b>\$ 1,741,364</b>

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2004

	Balance 1/1/04	Additions	Reductions	Balance 12/31/04
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 16,667	\$ 807	\$ -	\$ 17,474
<b>Total Assets</b>	<b>\$ 16,667</b>	<b>\$ 807</b>	<b>\$ -</b>	<b>\$ 17,474</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 16,667	\$ 807	\$ -	\$ 17,474
<b>Total Liabilities</b>	<b>\$ 16,667</b>	<b>\$ 807</b>	<b>\$ -</b>	<b>\$ 17,474</b>
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 260,116	\$ -	\$ 14,654	\$ 245,462
<b>Total Assets</b>	<b>\$ 260,116</b>	<b>\$ -</b>	<b>\$ 14,654</b>	<b>\$ 245,462</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 260,116	\$ -	\$ 14,654	\$ 245,462
<b>Total Liabilities</b>	<b>\$ 260,116</b>	<b>\$ -</b>	<b>\$ 14,654</b>	<b>\$ 245,462</b>
<b>COMMUNITY BASED CORRECTIONAL FACILITY</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 512,015	\$ 2,308,960	\$ 1,872,344	\$ 948,631
<b>Total Assets</b>	<b>\$ 512,015</b>	<b>\$ 2,308,960</b>	<b>\$ 1,872,344</b>	<b>\$ 948,631</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 512,015	\$ 2,308,960	\$ 1,872,344	\$ 948,631
<b>Total Liabilities</b>	<b>\$ 512,015</b>	<b>\$ 2,308,960</b>	<b>\$ 1,872,344</b>	<b>\$ 948,631</b>
<b>SHERIFF'S INMATE</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 70,739	\$ 10,384	\$ -	\$ 81,123
<b>Total Assets</b>	<b>\$ 70,739</b>	<b>\$ 10,384</b>	<b>\$ -</b>	<b>\$ 81,123</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 70,739	\$ 10,384	\$ -	\$ 81,123
<b>Total Liabilities</b>	<b>\$ 70,739</b>	<b>\$ 10,384</b>	<b>\$ -</b>	<b>\$ 81,123</b>
<b>GOLDEN ACRES</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,035	\$ 2,656	\$ -	\$ 8,691
<b>Total Assets</b>	<b>\$ 6,035</b>	<b>\$ 2,656</b>	<b>\$ -</b>	<b>\$ 8,691</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 6,035	\$ 2,656	\$ -	\$ 8,691
<b>Total Liabilities</b>	<b>\$ 6,035</b>	<b>\$ 2,656</b>	<b>\$ -</b>	<b>\$ 8,691</b>

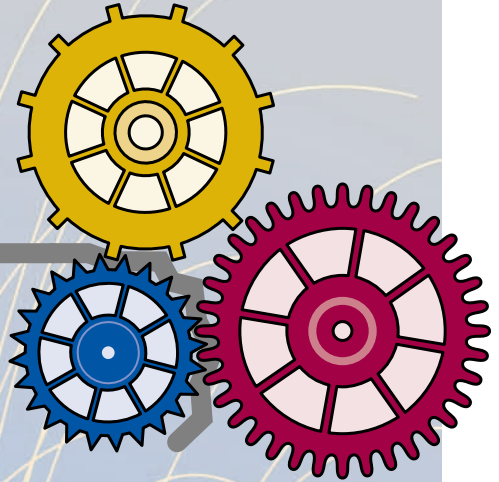
(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2004

	Balance 1/1/04	Additions	Reductions	Balance 12/31/04
<b>BENEFIT AMERICA FLEX PLAN</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 33,582	\$ 2,496	\$ -	\$ 36,078
<b>Total Assets</b>	<b>\$ 33,582</b>	<b>\$ 2,496</b>	<b>\$ -</b>	<b>\$ 36,078</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 33,582	\$ 2,496	\$ -	\$ 36,078
<b>Total Liabilities</b>	<b>\$ 33,582</b>	<b>\$ 2,496</b>	<b>\$ -</b>	<b>\$ 36,078</b>
<b>U-TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 940,201	\$ 732,624	\$ 357,416	\$ 1,315,409
Accrued Interest Receivable	-	-	-	-
Intergovernmental Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 940,201</b>	<b>\$ 732,624</b>	<b>\$ 357,416</b>	<b>\$ 1,315,409</b>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 5,740	\$ -	\$ 5,740
Intergovernmental Payable	-	-	-	-
Undistributed Monies	940,201	726,884	357,416	1,309,669
<b>Total Liabilities</b>	<b>\$ 940,201</b>	<b>\$ 732,624</b>	<b>\$ 357,416</b>	<b>\$ 1,315,409</b>
<b>OHIO TRUST FUND</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 564,652	\$ 1,980,656	\$ 2,076,737	\$ 468,571
<b>Total Assets</b>	<b>\$ 564,652</b>	<b>\$ 1,980,656</b>	<b>\$ 2,076,737</b>	<b>\$ 468,571</b>
<b>Liabilities</b>				
Undistributed Monies	\$ 564,652	\$ 1,980,656	\$ 2,076,737	\$ 468,571
<b>Total Liabilities</b>	<b>\$ 564,652</b>	<b>\$ 1,980,656</b>	<b>\$ 2,076,737</b>	<b>\$ 468,571</b>
<b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments Cash and Cash Equivalents in Segregated Accounts	\$ 15,279,461	\$ 716,347,525	\$ 715,250,799	\$ 16,376,187
Accrued Interest Receivable	6,089,678	292,672	571,128	5,811,222
Receivables:				
Property and Other Taxes	320,441,432	303,126,666	320,441,432	303,126,666
Special Assessments	20,704,781	18,964,813	20,704,781	18,964,813
Intergovernmental Receivable	12,904,147	13,762,910	12,904,147	13,762,910
<b>Total Assets</b>	<b>\$ 375,419,499</b>	<b>\$ 1,052,499,164</b>	<b>\$ 1,069,872,287</b>	<b>\$ 358,046,376</b>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 25,418	\$ -	\$ 25,418
Interfund Payable	31,938	-	31,938	-
Local Government Taxes Payable	13,093,100	13,337,178	13,093,100	13,337,178
Due to County Funds:				
Property and Other Taxes	-	45,134,295	45,134,295	-
Local Government	-	-	-	-
Special Assessments	-	4,930,356	4,930,356	-
Intergovernmental Payable	323,931,449	305,585,393	322,244,055	307,272,787
Advances from Other Funds	54,260	-	-	54,260
Undistributed Monies	38,308,752	683,486,524	684,438,543	37,356,733
<b>Total Liabilities</b>	<b>\$ 375,419,499</b>	<b>\$ 1,052,499,164</b>	<b>\$ 1,069,872,287</b>	<b>\$ 358,046,376</b>



# STATISTICAL SECTION



**Lorain County, Ohio**  
General Fund Expenditures by Function  
Last Ten Years

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>General Government:</b>										
Legislative and Executive	\$ 11,373,408	\$ 13,161,123	\$ 15,590,631	\$ 15,192,194	\$ 15,225,931	\$ 17,728,092	\$ 19,558,832	\$ 23,099,838	\$ 24,578,893	\$ 25,058,218
Judicial	7,623,195	8,043,620	7,979,357	9,204,290	10,100,666	10,728,523	12,351,788	12,986,021	13,780,867	14,134,492
Public Safety	6,230,217	4,567,011	5,641,923	7,056,584	6,319,978	4,994,709	5,639,205	6,451,057	6,506,388	6,920,559
Public Works	116,387	183,065	208,317	185,901	198,899	226,674	225,991	246,522	265,608	263,019
Health	23,793	4,693	4,331	4,367	3,222	3,470	3,558	934	7,106	4,969
Human Services	434,086	446,625	462,463	1,233,855	1,219,880	1,287,142	1,435,903	1,966,094	2,206,427	2,099,053
Economic Development and Assistance	8,935	-	-	-	-	-	-	2,898	373	-
Capital Outlay	2,215,779	1,651,806	1,632,810	2,963,175	4,062,324	3,255,326	514,336	2,368,460	240,652	356,355
Intergovernmental	255,905	240,460	310,975	337,616	793,662	4,250,483	6,636,190	560,915	555,155	557,397
Debt Service:										
Principal Retirement	54,490	35,519	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	10,680	22,639	109,694	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 28,346,875</b>	<b>\$ 28,356,561</b>	<b>\$ 31,940,501</b>	<b>\$ 36,177,982</b>	<b>\$ 37,924,562</b>	<b>\$ 42,474,419</b>	<b>\$ 46,365,803</b>	<b>\$ 47,682,739</b>	<b>\$ 48,141,469</b>	<b>\$ 49,394,062</b>

Source: Lorain County Financial Statements

**Lorain County, Ohio**  
**General Fund Revenues by Source**  
**Last Ten Years**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Taxes	\$ 12,027,821	\$ 14,134,766	\$ 15,387,349	\$ 16,096,392	\$ 17,182,846	\$ 17,799,856	\$ 19,136,238	\$ 19,987,761	\$ 22,616,126	\$ 24,343,567
Charges for Services	5,595,833	7,190,556	7,531,682	10,477,434	864,429	1,151,159	1,148,147	2,000,702	1,589,641	1,724,112
Licenses, Permits and Fees	263,425	153,783	112,234	318,554	8,227,481	7,656,441	8,642,316	9,503,698	10,780,064	11,375,797
Fines and Forfeitures	433,485	953,199	750,550	824,640	1,281,608	1,258,364	1,240,671	1,488,301	1,740,166	1,826,842
Intergovernmental	9,977,320	10,692,970	9,796,903	9,341,662	10,716,071	10,857,406	12,005,394	11,150,839	10,508,758	11,016,033
Interest	4,826,660	5,471,529	6,884,777	7,699,232	5,895,696	10,889,392	7,607,100	4,134,247	1,810,883	2,576,150
Other	236,392	503,696	375,767	433,409	1,059,950	1,700,438	1,583,656	1,552,169	1,635,670	1,211,633
<b>Total Revenues</b>	<b>\$ 33,360,936</b>	<b>\$ 39,100,499</b>	<b>\$ 40,839,262</b>	<b>\$ 45,191,323</b>	<b>\$ 45,228,081</b>	<b>\$ 51,313,056</b>	<b>\$ 51,363,522</b>	<b>\$ 49,817,717</b>	<b>\$ 50,681,308</b>	<b>\$ 54,074,134</b>

Source: Lorain County Financial Statements



**Lorain County, Ohio**  
 Property Tax Levies and Collections  
 Real and Public Utility Taxes  
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections To Current Tax Levies	Outstanding Delinquent Taxes (3)	% of Outstanding Delinquent Taxes To Current Tax Levy
1995	\$ 23,907,260	\$ 23,482,798	98.22%	\$ 587,988	\$ 24,070,786	100.68%	\$ 788,411	3.30%
1996	\$ 25,443,443	\$ 25,075,179	98.55%	\$ 729,285	\$ 25,804,464	101.42%	\$ 704,121	2.77%
1997	\$ 27,047,030	\$ 26,372,756	97.51%	\$ 651,956	\$ 27,024,712	99.92%	\$ 742,790	2.75%
1998 *	\$ 22,914,599	\$ 22,299,239	97.31%	\$ 565,321	\$ 22,864,560	99.78%	\$ 895,584	3.91%
1999	\$ 25,626,921	\$ 24,773,661	96.67%	\$ 873,114	\$ 25,646,775	99.30%	\$ 1,227,982	4.79%
2000	\$ 26,198,873	\$ 25,880,369	98.78%	\$ 716,083	\$ 26,596,452	101.33%	\$ 816,589	3.12%
2001	\$ 28,481,243	\$ 27,498,162	96.55%	\$ 767,037	\$ 28,265,199	99.24%	\$ 1,443,572	5.07%
2002 **	\$ 37,092,280	\$ 35,760,033	96.41%	\$ 1,064,916	\$ 36,824,949	99.28%	\$ 2,041,587	5.50%
2003	\$ 38,514,110	\$ 37,308,869	96.87%	\$ 1,242,829	\$ 38,551,698	100.10%	\$ 2,008,749	5.22%
2004	\$ 41,855,824	\$ 40,558,657	96.90%	\$ 1,252,126	\$ 41,810,783	99.89%	\$ 2,161,228	5.16%

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

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

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

\* Current Tax Levy amount is lower due to two levies dropping Golden Acres .40 mills & Board of Mental Retardation 1.50 mills.

\*\* Increase in current tax levy amount is due to Board of Mental Retardation passing an additional levy of 1.80 mills.

**Lorain County, Ohio**  
**Tangible Personal Property Tax Collections**  
**Last Ten Years**

<u>Year</u>	<u>Amount</u>
1995	\$ 3,749,568
1996	\$ 4,400,811
1997	\$ 4,606,985
1998	\$ 3,716,845
1999	\$ 3,842,499
2000	\$ 4,052,308
2001	\$ 3,499,202
2002	\$ 4,809,748
2003	\$ 4,396,866
2004	\$ 4,396,871

Source: Lorain County Auditor  
Tax Settlement Department

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

Collection Year	Real Property (1)		Personal Property		Tangible Personal Public Utility		Total		Ratio of Assessed Value To Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1995	\$ 2,739,951,970	\$ 7,828,434,200	\$ 440,427,598	\$ 1,761,710,392	\$ 382,707,920	\$ 434,895,364	\$ 3,563,087,488	\$ 10,025,039,956	35.54%
1996	\$ 2,810,204,100	\$ 8,029,154,571	\$ 447,285,567	\$ 1,789,142,268	\$ 376,347,400	\$ 427,667,500	\$ 3,633,837,067	\$ 10,245,964,339	35.47%
1997	\$ 2,900,417,820	\$ 8,286,908,057	\$ 512,223,720	\$ 2,048,894,880	\$ 360,460,820	\$ 409,614,568	\$ 3,773,102,360	\$ 10,745,417,505	35.11%
1998	\$ 3,438,435,120	\$ 9,824,100,343	\$ 536,990,029	\$ 2,147,960,116	\$ 359,097,660	\$ 408,065,523	\$ 4,334,522,809	\$ 12,380,125,982	35.01%
1999	\$ 3,558,102,020	\$ 10,166,005,771	\$ 550,710,302	\$ 2,202,841,208	\$ 350,502,690	\$ 398,298,511	\$ 4,459,315,012	\$ 12,767,145,490	34.93%
2000	\$ 3,670,290,540	\$ 10,486,544,400	\$ 558,408,070	\$ 2,233,632,280	\$ 358,221,040	\$ 407,069,364	\$ 4,586,919,650	\$ 13,127,246,044	34.94%
2001	\$ 4,334,583,960	\$ 12,384,525,600	\$ 564,842,468	\$ 2,259,369,872	\$ 355,073,190	\$ 403,492,261	\$ 5,254,499,618	\$ 15,047,387,733	34.92%
2002	\$ 4,447,591,090	\$ 12,707,403,114	\$ 592,165,760	\$ 2,467,357,333	\$ 270,952,300	\$ 307,900,341	\$ 5,310,709,150	\$ 15,482,660,788	34.30%
2003	\$ 4,615,358,230	\$ 13,186,737,800	\$ 596,275,920	\$ 2,484,483,000	\$ 311,488,890	\$ 353,964,648	\$ 5,523,123,040	\$ 16,025,185,448	34.47%
2004	\$ 5,159,299,420	\$ 14,740,855,486	\$ 493,410,240	\$ 2,055,876,000	\$ 306,638,130	\$ 348,452,421	\$ 5,959,347,790	\$ 17,145,183,907	34.76%

(1) Includes Public Utility Real Property and Mineral Lands and Rights.

(2) Ratio represents Total Assessed Value to Total Estimated Actual Value.

Source: Lorain County Auditor  
Tax Settlement Department

Lorain County, Ohio  
 Property Tax Rates  
 Direct and Overlapping Governments  
 (Per \$1,000 of Assessed Value)  
 Last Ten Years

County Units	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
<b>General Fund</b>	\$ 0.70	\$ 1.15	\$ 1.45	\$ 1.30	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.60	\$ 1.60
<b>Special Revenue Funds</b>										
Golden Acres	\$ 0.40	\$ 0.40	\$ 0.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children Services	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Mental Retardation	\$ 3.19	\$ 3.19	\$ 3.19	\$ 1.69	\$ 1.69	\$ 1.69	\$ 1.69	\$ 3.49	\$ 3.49	\$ 3.49
TB Clinic	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20
Drug Enforcement	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
911 System	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35
Community Mental Health	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80
<b>Debt Service Fund</b>	\$ 0.90	\$ 0.45	\$ 0.15	\$ 0.30	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45	\$ -	\$ -
<b>Agency Funds</b>										
Metropolitan Park	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Lorain Community College	\$ 1.20	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.70	\$ 2.70	\$ 2.70
<b>Townships</b>										
Amherst	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 5.90	\$ 5.90	\$ 5.90
Brighton	\$ 11.20	\$ 11.20	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 12.95
Brownhelm	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43
Camden	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 10.58	\$ 10.58	\$ 10.58	\$ 12.23
Carlisle	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 6.28	\$ 6.28	\$ 6.28
Columbia	\$ 7.80	\$ 7.80	\$ 7.80	\$ 6.30	\$ 6.30	\$ 6.30	\$ 7.74	\$ 7.74	\$ 7.74	\$ 7.74
Eaton	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80
Elyria	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76
Grafton	\$ 4.76	\$ 4.76	\$ 4.76	\$ 5.76	\$ 5.76	\$ 5.76	\$ 7.76	\$ 7.76	\$ 7.76	\$ 7.76
Henrietta	\$ 10.30	\$ 10.30	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 12.05
Huntington	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28
Lagrange	\$ 9.28	\$ 9.28	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 11.03
Pittsfield	\$ 7.03	\$ 7.03	\$ 7.78	\$ 7.78	\$ 7.78	\$ 7.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78
Rochester	\$ 8.60	\$ 8.60	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 9.60
New Russia	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 5.40	\$ 5.40	\$ 5.40	\$ 5.40
Sheffield	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63
Wellington	\$ 10.88	\$ 10.88	\$ 10.88	\$ 10.83	\$ 10.83	\$ 10.23	\$ 9.93	\$ 9.23	\$ 9.13	\$ 10.63
<b>School Districts</b>										
Amherst EVSD	\$ 53.08	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 62.42	\$ 62.41	\$ 60.88	\$ 62.05
Avon CSD	\$ 47.05	\$ 52.95	\$ 52.23	\$ 50.60	\$ 50.27	\$ 49.24	\$ 48.58	\$ 47.46	\$ 48.09	\$ 46.85
Avon Lake CSD	\$ 49.97	\$ 49.97	\$ 53.61	\$ 53.81	\$ 53.66	\$ 58.34	\$ 57.74	\$ 62.94	\$ 62.49	\$ 62.16
Columbia CSD	\$ 55.30	\$ 55.25	\$ 55.06	\$ 53.80	\$ 53.29	\$ 53.29	\$ 58.20	\$ 58.05	\$ 52.26	\$ 56.66
Elyria CSD	\$ 53.98	\$ 53.68	\$ 53.58	\$ 52.81	\$ 52.71	\$ 57.66	\$ 57.11	\$ 57.09	\$ 56.81	\$ 56.73
Fairlands LSD	\$ 50.70	\$ 50.60	\$ 56.35	\$ 53.10	\$ 53.10	\$ 52.70	\$ 51.30	\$ 51.25	\$ 51.09	\$ 47.62
Keystone LSD	\$ 54.90	\$ 54.90	\$ 54.90	\$ 53.90	\$ 52.60	\$ 52.60	\$ 52.60	\$ 52.60	\$ 44.60	\$ 50.21
Lorain CSD	\$ 57.49	\$ 57.49	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 62.45	\$ 62.45	\$ 62.45
Midview LSD	\$ 54.19	\$ 52.69	\$ 52.39	\$ 51.14	\$ 50.94	\$ 50.94	\$ 50.14	\$ 49.84	\$ 49.69	\$ 47.12
North Ridgeville CSD	\$ 43.89	\$ 53.54	\$ 53.19	\$ 50.19	\$ 49.44	\$ 48.95	\$ 47.25	\$ 46.47	\$ 45.90	\$ 44.79
Oberlin CSD	\$ 64.47	\$ 64.32	\$ 63.97	\$ 66.97	\$ 65.97	\$ 65.97	\$ 65.47	\$ 64.97	\$ 63.97	\$ 65.97
Sheffield-Clearview LSD	\$ 45.91	\$ 45.41	\$ 45.27	\$ 44.46	\$ 44.31	\$ 47.25	\$ 48.56	\$ 48.53	\$ 47.85	\$ 47.10
Sheffield Lake CSD	\$ 44.06	\$ 58.12	\$ 57.20	\$ 55.31	\$ 54.81	\$ 54.81	\$ 53.06	\$ 52.76	\$ 52.55	\$ 51.87
Wellington EVSD	\$ 34.02	\$ 33.55	\$ 33.10	\$ 32.10	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00

(continued)

**Lorain County, Ohio**  
**Property Tax Rates**  
**Direct and Overlapping Governments (continued)**  
**(Per \$1,000 of Assessed Value)**  
**Last Ten Years**

County Units	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004
<b>Out of County School Districts</b>										
Black River LSD	\$ 63.20	\$ 62.20	\$ 53.25	\$ 60.83	\$ 60.83	\$ 60.83	\$ 60.83	\$ 56.83	\$ 56.83	\$ 56.83
Mapleton LSD	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 49.80	\$ 49.80	\$ 48.90
New London LSD	\$ 33.00	\$ 33.00	\$ 32.70	\$ 32.10	\$ 36.19	\$ 36.19	\$ 35.60	\$ 35.60	\$ 35.60	\$ 35.10
Olmsted Falls CSD	\$ 74.90	\$ 78.10	\$ 80.10	\$ 79.90	\$ 79.90	\$ 91.70	\$ 90.30	\$ 90.00	\$ 90.00	\$ 90.00
Strongsville CSD	\$ 66.70	\$ 67.90	\$ 69.90	\$ 68.60	\$ 68.40	\$ 68.20	\$ 68.90	\$ 68.80	\$ 73.90	\$ 74.90
Vermilion LSD	\$ 60.35	\$ 64.30	\$ 60.35	\$ 59.55	\$ 59.55	\$ 67.54	\$ 66.85	\$ 66.85	\$ 65.10	\$ 64.45
<b>Joint Vocational Schools</b>										
Ashland JVS	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10
E.H.O.V.E.	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95
Lorain County JVS	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45
Medina County JVS	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05
Polaris JVS	\$ 2.50	\$ 2.50	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
<b>Cities</b>										
Amherst	\$ 5.77	\$ 5.77	\$ 5.77	\$ 6.77	\$ 5.30	\$ 5.20	\$ 5.13	\$ 5.10	\$ 4.80	\$ 4.75
Avon	\$ 9.32	\$ 9.32	\$ 9.52	\$ 9.17	\$ 9.50	\$ 9.36	\$ 9.45	\$ 9.40	\$ 9.35	\$ 9.48
Avon Lake	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 6.95
Elyria	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20
Lorain	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96
North Ridgeville	\$ 12.25	\$ 11.75	\$ 11.75	\$ 11.45	\$ 11.25	\$ 12.71	\$ 12.56	\$ 12.41	\$ 12.41	\$ 12.36
Oberlin	\$ 15.47	\$ 15.47	\$ 14.32	\$ 12.23	\$ 11.23	\$ 11.10	\$ 14.13	\$ 14.15	\$ 14.33	\$ 14.25
Sheffield Lake	\$ 18.97	\$ 19.97	\$ 20.51	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>Villages</b>										
Grafton	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76
Kipton	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 20.20	\$ 20.20	\$ 20.20	\$ 21.85
Lagrange	\$ 11.98	\$ 11.88	\$ 11.88	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.68	\$ 11.68
Rochester	\$ 12.40	\$ 11.40	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 12.40
Sheffield	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64
South Amherst	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26
Wellington	\$ 12.50	\$ 12.50	\$ 12.60	\$ 12.25	\$ 12.25	\$ 11.85	\$ 11.55	\$ 10.85	\$ 10.75	\$ 12.25
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>Special District</b>										
General Health	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00

Source: Lorain County Auditor  
Tax Settlement Dept.

**Lorain County, Ohio**  
**Special Assessment Collections**  
Last Ten Years

Collection Year	Current Assessments Due	Total Assessments Due	Current Assessments Collected (1)	Total Assessments Collected	Ratio of Assessments Collected to Total Assessments Due	Outstanding Delinquent Assessments (2)
1995	\$ 585,380	\$ 585,380	\$ 419,146	\$ 419,146	71.60%	\$ 43,860
1996	\$ 625,781	\$ 625,781	\$ 579,687	\$ 579,687	92.63%	\$ 46,094
1997	\$ 712,558	\$ 712,558	\$ 525,296	\$ 525,296	73.72%	\$ 187,262
1998	\$ 764,120	\$ 764,120	\$ 553,990	\$ 553,990	72.50%	\$ 210,130
1999	\$ 709,237	\$ 709,237	\$ 495,571	\$ 457,477	64.50%	\$ 213,666
2000	\$ 674,793	\$ 674,793	\$ 450,664	\$ 450,664	66.79%	\$ 224,129
2001	\$ 714,422	\$ 714,422	\$ 479,231	\$ 479,231	67.08%	\$ 235,191
2002	\$ 871,867	\$ 871,867	\$ 629,131	\$ 629,131	72.16%	\$ 242,736
2003	\$ 840,138	\$ 859,290	\$ 640,191	\$ 640,191	74.50%	\$ 219,099
2004	\$ 874,614	\$ 878,292	\$ 651,636	\$ 651,636	74.19%	\$ 226,656

(1) Include delinquent assessments due/collected.

(2) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Lorain County Auditor  
Real Estate Department

## Lorain County, Ohio

### Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita Last Ten Years

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Debt Payable From Enterprise Revenues	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value		Net General Bonded Debt Per Capita
							Assessed Value	Assessed Value	
1994/1995	281,447	\$ 3,563,087,488	\$ 3,405,160	\$ 3,405,160	\$ -	\$ -	0.00	0.00	0
1995/1996	281,480	\$ 3,633,837,067	\$ 10,406,003	\$ 6,767,519	\$ -	\$ 3,638,484	0.10	0.10	13
1996/1997	281,231	\$ 3,773,102,360	\$ 9,256,479	\$ 4,079,708	\$ -	\$ 5,176,771	0.14	0.14	18
1997/1998	281,231	\$ 4,334,522,809	\$ 8,082,937	\$ 4,742,928	\$ -	\$ 3,340,009	0.08	0.08	12
1998/1999	281,231	\$ 4,459,315,012	\$ 7,350,000	\$ 1,642,032	\$ -	\$ 5,707,968	0.13	0.13	20
1999/2000	284,664	\$ 4,586,919,650	\$ 6,950,000	\$ 3,820,357	\$ -	\$ 3,129,643	0.07	0.07	11
2000/2001	284,664	\$ 5,254,499,618	\$ 6,540,000	\$ 6,540,000	\$ -	\$ -	0	0	0
2001/2002	284,664	\$ 5,310,709,150	\$ 27,235,000	\$ 5,473,290	\$ -	\$ 21,761,710	0.41	0.41	76
2002/2003	284,664	\$ 5,523,123,040	\$ 25,320,000	\$ 2,737,141	\$ -	\$ 22,582,859	0.41	0.41	80
2003/2004	284,664	\$ 5,959,347,790	\$ 28,165,000	\$ 2,388,147	\$ -	\$ 25,776,853	0.43	0.43	91

- (1) Information obtained from County Planning Commission.
- (2) Includes all long-term general obligation debt (excludes special assessment obligations.)
- (3) Represents equity in debt service fund related to general obligation debt and does not include equity related to special assessment obligations.

Source: Lorain County Auditor

**Lorain County, Ohio**  
 Computation of Legal Debt Margin  
 December 31, 2004

	Voted Total Debt Limit		Total Unvoted Debt Limit
Assessed Value of County, Collection Year 2004	\$ 5,959,347,790		\$ 5,959,347,790
Debt Limitation	147,483,694	(1)	59,593,477 (2)
<b>Total Outstanding Debt</b>			
General Obligation Bonds	28,165,000		28,165,000
Special Assessment Bonds	4,889,555		4,889,555
OWDA Loans	1,328,076		1,328,076
Total	34,382,631		34,382,631
<b>Exemptions</b>			
Special Assessment Bonds	4,889,555		4,889,555
OWDA Loans	1,328,076		1,328,076
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds	2,388,147		2,388,147
Total	8,605,778		8,605,778
<b>Net Debt</b>	25,776,853		25,776,853
<b>Total Legal Debt Margin</b> (Debt Limitation Minus Net Debt)	\$ 121,706,841		\$ 33,816,624

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$	3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		141,483,694
Total	\$	147,483,694

(2) The Debt Limitation equals one percent of the assessed value.

Source: Lorain County Auditor



**Lorain County, Ohio**  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 December 31, 2004

Political Subdivision	Net Debt	Percent Applicable	County Share (2)
County of Lorain	\$ 28,165,000	100%	\$ 28,165,000
Lorain County Cities, Villages and Townships	94,211,390	100	94,211,390
Lorain County School Districts (1)	<u>143,438,296</u>	100	<u>143,438,296</u>
Total Net District and Overlapping Debt	<u>\$ 265,814,686</u>		<u>\$ 265,814,686</u>

(1) Debt outstanding for School Districts is shown as of June 30, 2004

(2) Percent applicable to Lorain County by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Respective Political Subdivision.

**Lorain County, Ohio**  
Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Fund Expenditures  
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1995	\$ 1,347,385	\$ 321,385	\$ 1,668,770	\$ 28,346,875	5.89%
1996	\$ 884,157	\$ 420,109	\$ 1,304,266	\$ 28,356,561	4.60%
1997	\$ 1,149,524	\$ 564,585	\$ 1,714,109	\$ 31,940,501	5.37%
1998	\$ 1,173,542	\$ 494,968	\$ 1,668,510	\$ 36,177,982	4.61%
1999	\$ 732,937	\$ 423,020	\$ 1,155,957	\$ 37,924,562	3.05%
2000	\$ 400,000	\$ 384,160	\$ 784,160	\$ 42,474,419	1.84%
2001	\$ 410,000	\$ 368,895	\$ 778,895	\$ 46,365,803	1.68%
2002	\$ 4,305,000	\$ 1,030,388	\$ 5,335,388	\$ 47,682,739	11.19%
2003	\$ 1,915,000	\$ 1,304,090	\$ 3,219,090	\$ 48,141,469	6.69%
2004	\$ 1,025,000	\$ 1,332,596	\$ 2,357,596	\$ 49,394,062	4.77%

(1) Debt service related to special assessment obligations is excluded.

Source: Lorain County Auditor

**Lorain County, Ohio**  
 Demographic Statistics  
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Percentage Unemployment Rate (1)</u>
1995	281,447	10,989	6.3%
1996	281,480	11,198	6.8%
1997	281,231	10,878	5.6%
1998	281,231	11,367	3.8%
1999	281,231	11,551	4.8%
2000	284,664	11,740	5.0%
2001	284,664	11,826	5.4%
2002	284,664	12,010	6.8%
2003	284,664	12,323	7.3%
2004	284,664	12,640	6.7%

Sources: (1) County Planning Commission

(2) Lorain County Educational Service Center;  
 Represents six local school district enrollments only;  
 Other eight school districts within the County maintain  
 enrollment information separately.

**Lorain County, Ohio**  
**Construction, Bank Deposits and Property Value**  
Last Ten Years

Year	New Construction (1)			Bank Deposits (2)	Assessed Value (3)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
1995/1996	\$ 61,186,200	\$ 11,090,650	\$ 72,276,850	\$ 1,237,991,000	\$ 3,633,837,067
1996/1997	\$ 64,553,250	\$ 23,895,470	\$ 88,448,720	\$ 1,329,795,000	\$ 3,773,102,360
1997/1998	\$ 68,501,260	\$ 26,762,600	\$ 95,263,860	\$ 920,050,000	\$ 4,334,522,809
1998/1999	\$ 75,997,140	\$ 28,616,060	\$ 104,613,200	\$ 444,974,000	\$ 4,459,315,012
1999/2000	\$ 74,500,930	\$ 30,104,070	\$ 104,605,000	\$ 463,971,000	\$ 4,586,919,650
2000/2001	\$ 88,072,110	\$ 42,189,670	\$ 130,261,780	\$ 513,102,000	\$ 5,254,499,618
2001/2002	\$ 85,839,240	\$ 33,359,580	\$ 119,198,820	\$ 555,591,000	\$ 5,310,709,150
2002/2003	\$ 114,663,220	\$ 26,611,290	\$ 141,274,510	\$ 614,592,000	\$ 5,523,123,040
2003/2004	\$ 114,893,750	\$ 34,651,810	\$ 149,545,560	\$ 649,005,000	\$ 5,959,347,790
2004/2005	\$ 128,842,740	\$ 35,133,190	\$ 163,975,930	\$ 909,649,000	\$ 6,180,332,076

- Sources: (1) Lorain County Auditor  
Tax Settlement Department
- (2) Federal Reserve Bank of Cleveland, Ohio
- (3) Lorain County Auditor

## Lorain County, Ohio

Principal Taxpayers

December 31, 2004

### REAL PROPERTY

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Ford Motor Company	\$	35,770,590
First Interstate Avon LTD		15,011,340
WEA Midway LLC		14,522,380
Oster Construction Inc.		7,268,900
Aerc Avon LLC		6,919,500
New Plan of Midway Inc.		6,870,810
Republic Engineered		6,465,780
Timber Lake Apartments		6,037,500
First Interstate Elyria		6,018,100
Green Circle		5,185,200

### PUBLIC UTILITY

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Orion Power Midwest LP	\$	77,281,420
Ohio Edison Co.		56,974,650
Firstenergy Generation		39,443,790
American Transmission		25,891,860
Cleveland Electric		18,670,020
Alltel Ohio		18,517,610
Centurytel of Ohio		17,337,330

### TANGIBLE PERSONAL

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Ford Motor Company	\$	42,124,750
United States Steel LLC		24,845,790
Polyone Corporation		18,671,740
Noveon Inc.		17,580,420
Republic Engineered Products Inc.		12,018,100
Ridge Tool Company		10,407,410
Engelhard Corporation		9,558,440
Invacare Corporation		9,460,440
Marconi Communications		7,608,780
Diamond Products an Ohio Joint Venture		5,093,200

Source: Lorain County Auditor  
Tax Settlement Department

**Lorain County, Ohio**  
 Ten Largest Employers  
 December 31, 2004

Employer	Nature of Business	Number of Employees
1 Ford Motor Company	Truck and Van Manufacturing	3,693
2 Lorain County	Government	2,085
3 Community Health Partners	Healthcare	1,443
4 EMH Regional Medical Center	Healthcare	1,289
5 Invacare Corp.	Surgical Supplies	1,200
6 Republic Engineered Products	Steel Manufacturing	1,100
7 Lorain City School District	Education	1,084
8 State of Ohio	Government	1,067
9 Oberlin College	Education	982
10 Elyria City School District	Education	850

Source: Lorain County Auditor  
 Chamber of Commerce

**Lorain County, Ohio**

Miscellaneous Statistics

December 31, 2004

Date of Incorporation	1822
Form of Government:	
Number of elected Board of County Commissioners with legislative and executive powers	3
Number of other elected officials with administrative powers	17
County Seat	Elyria, Ohio
Area - Square Miles	495
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	15
Townships	18
School Districts	15
Number of Interstate Highways	2
Voter Statistics, Election of November 2004:	
Number of Registered Voters	196,601
Number of Voters, Last General Election	143,030
Percentage of Registered Voters Voting	72.75%

Sources: Voter statistics were supplied by the County Board of Elections.  
All other information was obtained from either the County Planning Commission,  
County Highway Engineer or Department of Highway Engineer.

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**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

## **FINANCIAL CONDITION**

### **LORAIN COUNTY**

#### **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 20, 2005**