

LORAIN COUNTY, OHIO

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2007**

Varney, Fink & Associates, Inc.
Certified Public Accountants



Mary Taylor, CPA
Auditor of State

Board of Commissioners
Lorain County
226 Middle Avenue
Elyria, Ohio 44035

We have reviewed the *Independent Auditor's Report* of Lorain County, prepared by Varney, Fink & Associates, Inc., for the audit period January 1, 2007 through December 31, 2007. 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 28, 2008

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**LORAIN COUNTY, OHIO
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2007**

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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

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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2008. We did not audit the financial statements of the Murray Ridge Production Center, Inc. a discretely presented component unit. 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. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such

Lorain County
Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by Government Auditing Standards
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that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompany Schedule of Findings and Questioned Costs as 2007-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, the significant deficiency described above, we consider to be a material weakness.

Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated June 27, 2008.

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, 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

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

June 27, 2008

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

The Board of County Commissioners,
County Auditor and County Treasurer
Lorain County

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, 2007. 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, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2007-02.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2007-02 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

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, 2007, and have issued our report thereon dated June 27, 2008. We did not audit the financial statements of the Murray Ridge Production Center, Inc. discretely presented component unit. This financial statement was audited by other auditors whose reports have been furnished to us. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's

Lorain County
Report on Compliance With Requirements Applicable to Each Major
Federal Program and on Internal Control Over Compliance in Accordance
with OMB Circular A-133
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basic financial statements. 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. 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.

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely 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
VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

June 27, 2008

Lorain County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Agriculture:</u>			
<i>Passed through the Ohio Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	---	\$51,876
National School Lunch Program	10.555	---	<u>89,680</u>
Total U.S. Department of Agriculture - Child Nutrition Cluster			<u>141,556</u>
<u>U.S. Department of Justice:</u>			
Public Safety Partnership and Community Policing Grants	16.710	---	173,674
Public Safety Partnership and Community Policing Grants	16.710	---	<u>98,723</u>
Total Public Safety Partmentship and Community Policing Grants			<u>272,397</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	---	4,180
Edward Byrne Memorial Justice Assistance Grant Program	16.738	---	<u>37,285</u>
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-JG-B01-6418	12,442
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-JG-A01-6408	<u>81,000</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>134,907</u>
Violence Against Women Formula Grants	16.588	2006-WF-VA2-8315; ERR	<u>37,943</u>
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grants	16.523	2006-JB-011-A052	18,889
Juvenile Accountability Incentive Block Grants	16.523	2005-JB-011-A052	<u>2,916</u>
Total Juvenile Accountability Incentive Block Grants			<u>21,805</u>
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2007VAGENE041T	19,319
Crime Victim Assistance	16.575	2006VAGENE041T	56,222
Crime Victim Assistance	16.575	2006SAGENE041T	7,614
Crime Victim Assistance	16.575	2008VADSCE491	7,436
Crime Victim Assistance	16.575	2008SADSCE491	1,107
Crime Victim Assistance	16.575	2007VADSCE491	27,455
Crime Victim Assistance	16.575	2007SADSCE491	<u>57</u>
Total Crime Victim Assistance			<u>119,210</u>
Total U.S. Department of Justice			<u>586,262</u>
<u>U.S. Department of Transportation:</u>			
<i>Federal Transit Cluster:</i>			
Federal Transit -Capital Investment Grants	20.500	---	<u>421,806</u>
<i>Federal Transit Administration</i>			
Capital, Operating, and Planning Assistance			
Formula Grants:			
Capital Assistance from Operations	20.507	---	972,541
	20.507	---	<u>205,126</u>
Operating Assistance	20.507	---	849,219
	20.507	---	<u>28,046</u>
Total Federal Transit Formula Grants			<u>2,054,932</u>
Total Federal Transit Cluster			<u>2,476,738</u>
Airport Improvement Program	20.106	3-39-0048-1807	195,324
Airport Improvement Program	20.106	3-39-0048-1706	<u>108,534</u>
Total Airport Improvement Program			<u>303,858</u>

Lorain County, Ohio
Schedule of Expenditures of Federal Awards (continued)
For the Year Ended December 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	80297	22,150
Highway Planning and Construction	20.205	80851	122,800
Highway Planning and Construction	20.205	77991	2,893
Highway Planning and Construction	20.205	76649	42,312
Highway Planning and Construction	20.205	LOR-CR-0231-00.00	43,908
Highway Planning and Construction	20.205	LOR-CR-0053-02.05	<u>104,811</u>
Total Highway Planning and Construction Cluster - Highway Planning and Construction			<u>338,874</u>
<i>Passed through the Ohio Department of Public Safety</i>			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	HVEO-2008-47-00-00-00210-00	10,908
State and Community Highway Safety	20.600	HVEO-2007-47-00-00-00412-00	<u>41,293</u>
Total Highway Safety Cluster - State and Community Highway Safety			<u>52,201</u>
Total U.S. Department of Transportation			<u>3,171,671</u>
<u>U.S. Department of Housing and Urban Development:</u>			
<i>Passed Through the Ohio Department of Development</i>			
Community Development Block Grants/ State's Program	14.228	B-F-05-043-1	159,585
Community Development Block Grants/ State's Program	14.228	B-F-06-043-1	158,677
Community Development Block Grants/ State's Program	14.228	B-W-06-043-1	307,685
Community Development Block Grants/ State's Program	14.228	B-C-05-043-1	<u>101,413</u>
Total Community Development Block Grants/State's Program			<u>727,360</u>
HOME Investment Partnerships Program	14.239	B-C-05-043-2	<u>304,715</u>
Total U.S. Department of Housing and Urban Development			<u>1,032,075</u>
<u>U.S. Department of Health and Human Services:</u>			
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	47-00463-SIG-P-06-0405	<u>24,888</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-UMADAOP-P-07-9198	65,781
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-UMADAOP-P-08-9198	104,746
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-CMMCO-P-07-0030	8,750
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01942-CMMCO-P-08-0030	12,500
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01472-WOMEN-T-07-8969	141,142
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-01472-WOMEN-T-08-8969	141,142
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-06742-WOMEN-T-07-0003	55,125
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-06742-WOMEN-T-08-0003	64,313
Block Grants for Prevention and Treatment of Substance Abuse	93.959	---	844,558
Block Grants for Prevention and Treatment of Substance Abuse	93.959	---	318,407
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-08422-DCRT-T-08-0075	64,770
Block Grants for Prevention and Treatment of Substance Abuse	93.959	47-08422-DCRT-T-07-0075	<u>67,939</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>1,889,173</u>
<i>Passed Through the Ohio Department of Mental Health</i>			
Social Services Block Grant	93.667	---	145,562
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	93.667	---	<u>264,806</u>
Total Social Services Block Grant			<u>410,368</u>
State Children's Insurance Program	93.767	---	458
<i>Passed Through the Ohio Department of Mental Health</i>			
State Children's Insurance Program	93.767	---	<u>340,876</u>
Total State Children's Insurance Program			<u>341,334</u>
Block Grants for Community Mental Health Services	93.958	---	138,583
Block Grants for Community Mental Health Services	93.958	28-AD-07-02	2,000
Block Grants for Community Mental Health Services	93.958	28-AD-07-01	<u>1,000</u>
Total Block Grants for Community Mental Health Services			<u>141,583</u>

Lorain County, Ohio
Schedule of Expenditures of Federal Awards (continued)
For the Year Ended December 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Community-Based Child Abuse Prevention Grants	93.590	28-CS-06-04	45,721
Projects for Assistance In Transition From Homelessness (PATH)	93.150	---	51,818
Promoting Safe and Stable Families	93.556	028-CS-07-01	27,238
Promoting Safe and Stable Families	93.556	028-CS-08-01	9,789
Promoting Safe and Stable Families	93.556	028-CS-07-02	29,499
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	---	295,361
Total Promoting Safe and Stable Families			361,887
Child Welfare Services - State Grants	93.645	---	192,824
Chafee Foster Care Independence Program	93.674	---	1,145,066
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Medicaid Cluster: Medical Assistance Program	93.778	---	569,249
<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 (TCM)	93.778	---	733,499
Medical Assistance Program (TCM-Settlement)	93.778	---	193,803
Medical Assistance Program (TCM-Rate Differential)	93.778	---	88,210
Medical Assistance Program (Adult I/O Day Hab.)	93.778	---	1,745,375
Medical Assistance Program (Day Hab. Sup. Emp.)	93.778	---	342,863
Medical Assistance Program (ICF)	93.778	---	1,896,851
Medical Assistance Program (I/O)	93.778	---	1,198,346
Medical Assistance Program (WAC)	93.778	---	11,027
Medical Assistance Program (I/O Waiver Match)	93.778	---	464,561
<i>Passed Through the Ohio Department of Mental Health</i>			
Medicaid Cluster: Medical Assistance Program	93.778	---	5,544,894
Total Medicaid Cluster			12,788,678
Total U.S. Department of Health and Human Services			17,393,340
<u>U.S. Department of Education:</u>			
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-01942-DFSCA-P-07-9635	25,206
Safe and Drug-Free Schools and Communities - State Grants	84.186	47-01942-DFSCA-P-08-9635	7,201
Total Safe and Drug-Free Schools and Communities - State Grants			32,407
<i>Passed through the Ohio Department of Education</i>			
State Grants for Innovative Programs	84.298	066092-C2S1-2008	209
Special Education Cluster: Special Education - Grants to States	84.027	066092-6BSF-2008	53,077
Special Education - Grants to States	84.027	066092-6BSF-2007	67,965
Total Special Education - Grants to States			121,042
Special Education - Preschool Grants	84.173	66092-PGS1-2008	7,623
Special Education - Preschool Grants	84.173	66092-PGS1-2007	1,916
Total Special Education - Preschool Grants			9,539
Total Special Education Cluster			130,581

Lorain County, Ohio
Schedule of Expenditures of Federal Awards (continued)
For the Year Ended December 31, 2007

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<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>3,378</u>
Total U.S. Department of Education			<u>166,575</u>
<u>U.S. General Services Administration:</u>			
<i>Passed through the Ohio Secretary of State's Office</i>			
Election Reform Payments	39.011	---	<u>4,906</u>
Total U.S. General Services Administration			<u>4,906</u>
<u>U.S. Department of Homeland Security:</u>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Commercial Equipment Direct Assistance Program (CEDAP)	97.096	---	<u>4,700</u>
<i>Passed through the Ohio Emergency Management Agency</i>			
Homeland Security Cluster:			
Homeland Security Grant Program	97.067	2005-GC-T5-0001	<u>2,750</u>
Emergency Management Performance Grants	97.042	2007-EM-E7-0024	<u>59,718</u>
Total U.S. Department of Homeland Security			<u>67,168</u>
<u>U.S. Department of Labor:</u>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
WIA Cluster:			
WIA Adult Program (SFY06)	17.258	---	535,541
WIA Adult Program (SFY06) - Admin	17.258	---	20,159
WIA Adult Program (SFY07)	17.258	---	615,196
WIA Adult Program (SFY07) - Admin	17.258	---	104,626
WIA Adult Program (SFY08)	17.258	---	<u>240,727</u>
Total WIA Adult Program			<u>1,516,249</u>
WIA Youth Activities (SFY05)	17.259	---	477,896
WIA Youth Activities (SFY05) - Admin	17.259	---	10,641
WIA Youth Activities (SFY06)	17.259	---	462,643
WIA Youth Activities (SFY06) - Admin	17.259	---	17,415
WIA Youth Activities (SFY07)	17.259	---	60,587
WIA Youth Activities (SFY07) - Admin	17.259	---	<u>10,304</u>
Total WIA Youth Activities			<u>1,039,486</u>
WIA Dislocated Workers (SFY05)	17.260	---	196,314
WIA Dislocated Workers (SFY05) - Admin	17.260	---	4,371
WIA Dislocated Workers (SFY06)	17.260	---	703,587
WIA Dislocated Workers (SFY06) - Admin	17.260	---	26,485
WIA Dislocated Workers (SFY07)	17.260	---	42,341
WIA Dislocated Workers (SFY07) - Admin	17.260	---	<u>7,201</u>
Total WIA Dislocated Workers			<u>980,299</u>
Total WIA Cluster			<u>3,536,034</u>
Employment Service Cluster:			
Employment Service/Wagner-Peyser Funded Activities	17.207	---	<u>6,896</u>
Total U.S. Department of Labor			<u>3,542,930</u>
Total Expenditure of Federal Awards			<u><u>26,106,483</u></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, 2007

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, 2007, there are eight loans outstanding totaling \$478,912 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, 2007

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.

NOTE F – HOMELAND SECURITY GRANT CLUSTER

The County reported the following Federal programs for the Urban Areas Security Initiative Cluster on the Federal Award Expenditure Schedule. A program for Federal fiscal year 2005 was incorporated into the Homeland Security Grant Program (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

<u>CFDA#</u>	<u>Grant Year</u>	<u>Program</u>	<u>Amount</u>
97.053		Citizen Corps	<u>\$2,750</u>
97.067	2005	Homeland Security Grant Program	<u><u>\$2,750</u></u>

NOTE G – COMMUNITY ALTERNATIVE FUNDING SOURCE (CAFS)

The County received settlement payments in the amount of \$1,769,666 relating to CAFS services provided during prior years.

LORAIN COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2007

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?	Yes
(d)(1)(ii)	Were there any other significant deficiencies 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 significant deficiencies in internal control over major programs reported?	Yes
(d)(1)(v)	Type of auditor's report issued on compliance for major programs	Unqualified Opinion
(d)(1)(vi)	Were there any reportable audit findings under §510?	Yes

LORAIN COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2007

(CONTINUED)

(d)(1)(vii)	Major Programs:	Medicaid Cluster, CFDA # 93.778; Block Grants for Prevention of Substance Abuse , CFDA # 93.959; Chafee Foster Care Program, CFDA # 93.674 and Community Development Block Grants/State's Program, CFDA # 14.228.
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: >\$783,194 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

2007-01 Significant Deficiency/Material Weakness

Net assets for Governmental Activities on the Government-Wide Financial statements have been restated from \$288,906,624 to \$239,264,075 as of December 31, 2006. The restatement is mainly the result of property taxes receivable being recognized as revenue in prior years rather than being recognized as deferred revenue. Property taxes receivable are intended to finance next years operations and not to finance current year operations.

Revenue recognition criteria should be reviewed to ensure proper reporting in the future.

Corrective Action: Contact Person – Craig Snodgrass, Chief Deputy Auditor

Revenue recognition criteria will be reviewed to comply with reporting requirements.

LORAIN COUNTY, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 2007

(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2007-02 Significant Deficiency

Federal Program: Block Grant for Prevention and Treatment of Substance Abuse
CFDA # 93.959

Federal Agency: U.S. Department of Health and Human Services

Pass Through Entity: Ohio Department of Alcohol and Drug Addiction Services

2007-02

Criteria: Section 96.135(a)(3) of the code of Federal regulations states that the Board shall not expend the Block Grant to purchase or improve land, purchase, construct or permanently improve (other than minor remodeling) any building or other facility, or purchase major medical equipment.

Condition Found: The Alcohol and Drug Addiction Services Board (the Board) of Lorain county entered into an agreement with Bove Properties, Inc. for the purchase of land, buildings and improvements that the Board previously rented. In the agreement the purchase price is for \$192,000 payable in 54 equal monthly installments of \$3,556.

Questioned Costs: During 2007 the Board charge against their treatment allocation \$21,333 to the FY07 grant and \$17,777 to the FY08 grant.

Effect: The Board is charging unallowable costs for the purchase of land, building and improvements to the Block Grant.

Recommendation: In accordance with the cited code section the Board should discontinue charging the costs associated with this agreement to the Block Grant.

LORAIN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2007

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u>	Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid; Explain
2006-001	CDB6 Program, Final Performance Report not submitted timely.	Yes	Finding Corrected.
2006-002	ODOD, fifteen day rule not followed for disbursement of funds.	Yes	Finding Corrected.

Lorain County

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**Comprehensive Annual
Financial Report**
For The Year Ended December 31, 2007
Mark R. Stewart, Auditor



Introductory Section

Introductory Section



**Lorain County Auditor
Mark R. Stewart**

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Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



Lorain County Ohio

Mark R. Stewart
Lorain County Auditor

Prepared by:

J. Craig Snodgrass, CPA, CGFM
Chief Deputy Auditor

Lillian C. Brand
Comptroller

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LORAIN COUNTY, OHIO
December 31, 2007

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**LORAIN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2007**

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**LORAIN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2007**

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

LORAIN COUNTY, OHIO

MARK R. STEWART
Auditor

June 27, 2008

Lorain County Commissioners:

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

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, 2007. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. This CAFR conforms to generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's commitment to provide financial information to the citizens of Lorain County. Preparation of this CAFR represents a continuing effort to improve the financial management of the County. The information contained in this CAFR will assist County officials in making management decisions and will provide the taxpayers of Lorain County with comprehensive financial data in a format that will enable them to gain a better understanding of the County's financial affairs.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Lorain County, established in 1822, is located in northeastern Ohio, approximately 30 miles west of Cleveland, and covers an area of 495 square miles. It encompasses 33 cities, villages, and townships, the largest being the city of Lorain. The county seat is located in Elyria, which is the second largest city in the County. According to the 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 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
- Lorain Medina Community Based Correctional Facility

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

ECONOMIC CONDITION AND OUTLOOK

Lorain County is well situated in a diverse, industrialized region on the southern shore of Lake Erie, within a one-hour drive of the major cities of Cleveland and Akron. Approximately one-third of the United States population lives within a 500-mile radius of the County. The County enjoys the benefits of urbanization, while also offering a

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

The County has access to other land transportation as well as sea or air. The County has access to major railroad systems and is currently served by Amtrak, ConRail, Norfolk and Southern, Chessie System and Lorain and West Virginia railroads. A major port located within the corporate limits of the County has facilities which provide ore-transshipping from ship to rail, and docks and other facilities for the receipt of 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 projects in 2007, continued numerous other projects furthering its commitment to serve the public more efficiently and effectively in addition to promoting greater economic growth. The County continued to invest in the infrastructure with the repaving of highway miles and embarking on major sewer improvements in order to maintain the high level of service that the citizenry deserves.

The five-story County Administration Building opened in 1974 has been subject to extensive remodeling efforts initially commencing in 2005. Major renovations of heating and cooling systems, structural improvements coupled with electrical and technological upgrades were completed in 2007. Among the improvements new public hearing rooms were created and equipped with state of the art technology. Existing structures were refurbished to provide office space for County Commissioners and numerous departments and employees under their control. The fifth floor of the Administration Building was completely remodeled to house governmental, quasi-governmental and private enterprises in one location to foster a partnership between public and private enterprises to work jointly. An additional \$1.1 million was expended over the past two years by the Department of Children Services to renovate its 3rd floor location.

Another ongoing project is the restoration of the historic transportation hub that served the County many years ago. Nearly \$900,000 was spent in 2007 towards the long-term project. As funds become available, mainly through grants, work is done to renovate the historic structure. More than \$1.5 million has been spent to date. A major renovation to the County Records Center completed in 2007 was capitalized for approximately \$1.3 million. Also, to help address the needs of the public and alleviate parking deficiencies the County repaired and repaved various parking lots surrounding the County Administration Building and Justice Center that were capitalized in 2007 for \$235,000.

In May 2004 the County completed a new 228,000 square foot Justice Center. The total capitalized construction costs of the project amounted to \$41.7 million. The total costs of the project was \$46 million which included items other than the brick and mortar, was paid from cash reserves on hand, and issuance of \$25 million in bonds. The Justice Center was designed and built to accommodate for potential future growth. Since its opening, the County has expended an additional \$2.3 million in construction costs for the facility.

The County completed major renovations and complete rebuilds of its sanitary sewer lines, wastewater plants and pumping stations in 2007. Expenditures in excess of \$4 million were made with some incidental costs to be incurred in 2008. Nearly \$5 million in capitalized costs were added to the County fixed assets for these improvements. These

projects will provide more efficient operations and comply with mandated environmental protection orders. It will also better position the County to serve the demands placed on its systems in high populous growth areas of the County and help further spur development for these regions.

County leadership is continuously exploring options and potential projects that will better serve and meet the needs of the public and these are just a few ongoing initiatives.

DEPARTMENT FOCUS

The featured department for this year's CAFR is the office of the Treasurer, Daniel J. Talarek.

The County Treasurer has numerous fiscal duties. His foremost responsibility is the collection of various taxes. The most noted and the largest dollar amounts are generated through the collection of Real Property Taxes. Other taxes collected by the County Treasurer are Mobile Home, Inheritance, Personal Property and Special Assessments.

The County Treasurer is the collector and safe keeper of all taxes collected in the taxing districts such as schools, cities, townships and villages. As the tax collector for these various entities, the County Treasurer must efficiently and effectively account for all monies collected in these districts in a timely manner.

In addition, the County Treasurer receives all monies collected by various other county departments for fees and maintains a record of these deposits. Daily and monthly financial statements are balanced with the County Auditor. Also, the County Treasurer redeems all warrants issued by the County Auditor.

Daniel J. Talarek as the Chief Investment Officer for the County, invests undisbursed funds for various periods of time which earns money for the county general operating fund. The dollars earned from these investments are a major source of revenue for the County. Thanks to him, Lorain County's investment income has increased each of the last four years resulting in record-setting interest earnings in the amount of \$9.1 million for 2007.

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 departmental, personal services level within the general fund and at the fund personal services level for all other funds. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

Debt Limitation - At December 31, 2007, general obligation bonds outstanding totaled \$28,220,000. During 2007, \$1,620,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2007 was \$145,984,691.

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, 2007, the special assessment liability for the loans was \$957,344.

Special Assessment Bonds outstanding at December 31, 2007, were \$3,997,451. 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 \$9,084,162 during 2007.

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, 2007. 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, 2006. 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.

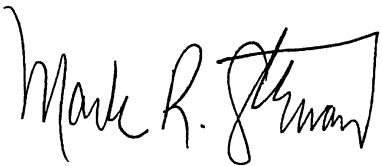
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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, Diane Schuster, Greg Holcomb, Maggie Barta, Jessica Basinski, Mike Resar, Lisa Hobart and the Budget Department.

In addition, I would like to express my appreciation to Steven G. Luca, CPA and James J. Czarny 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" and a distinct "S" at the end.

Mark R. Stewart
Lorain County Auditor

Lorain County, Ohio

Elected Officials

As of December 31, 2007

Board of Commissioners

Elizabeth C. Blair

Ted Kalo

Lori Kokoski

County Auditor

Mark R. Stewart

County Treasurer

Daniel J. Talarek

Prosecuting Attorney

Dennis Will

Clerk of Courts

Ron Nabakowski

Coroner

Paul M. Matus

Sheriff

Phil R. Stammitti

Common Pleas Court Judges

Edward M. Zaleski

James Burge

Raymond Ewers

Mark Betleski

Christopher Rothgery

James Miraldi

Probate Court Judge

Frank J. Horvath

Domestic Relations Judges

David A. Basinski

David Berta

Debra Boros

Engineer

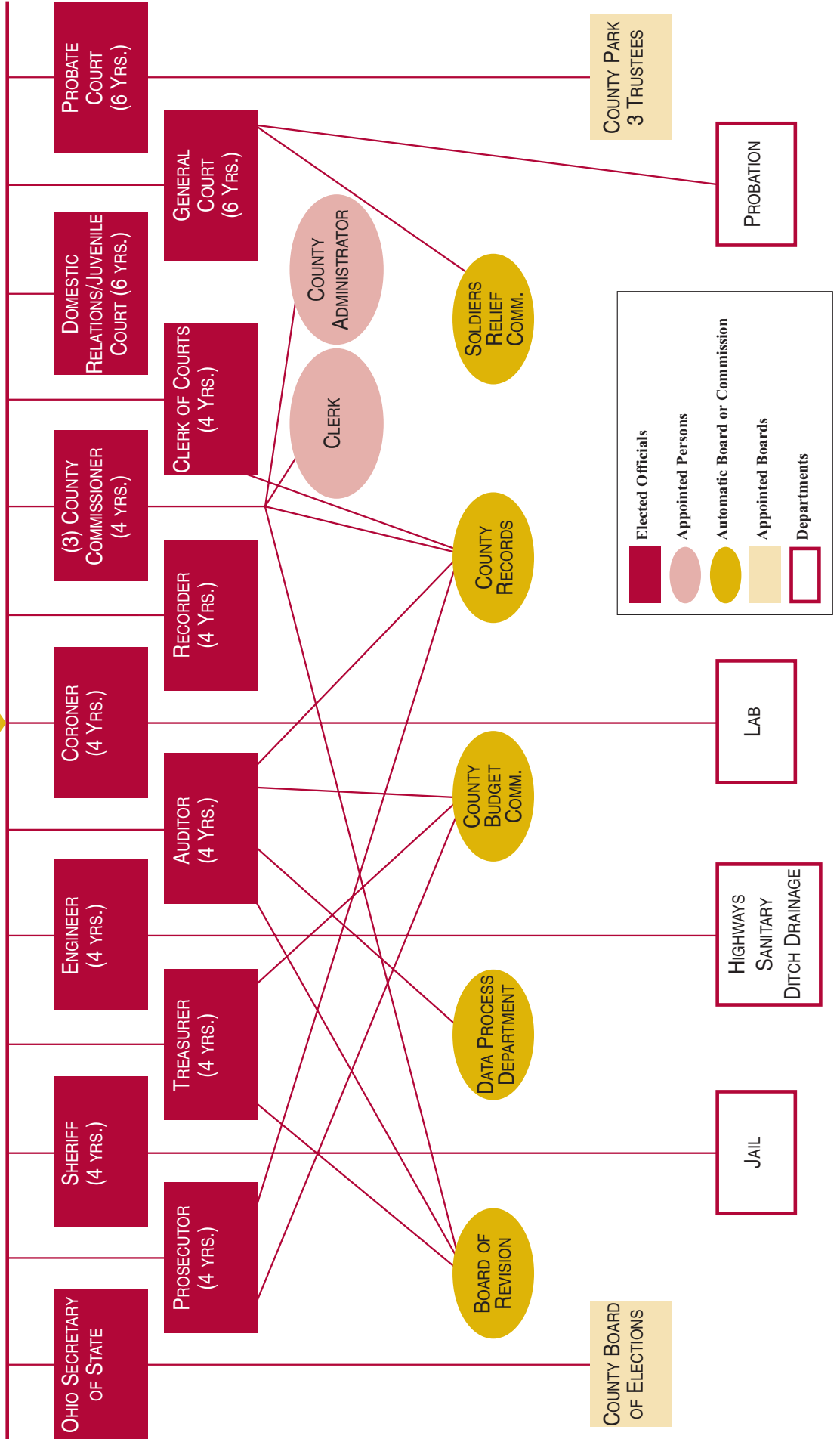
Kenneth P. Carney

Recorder

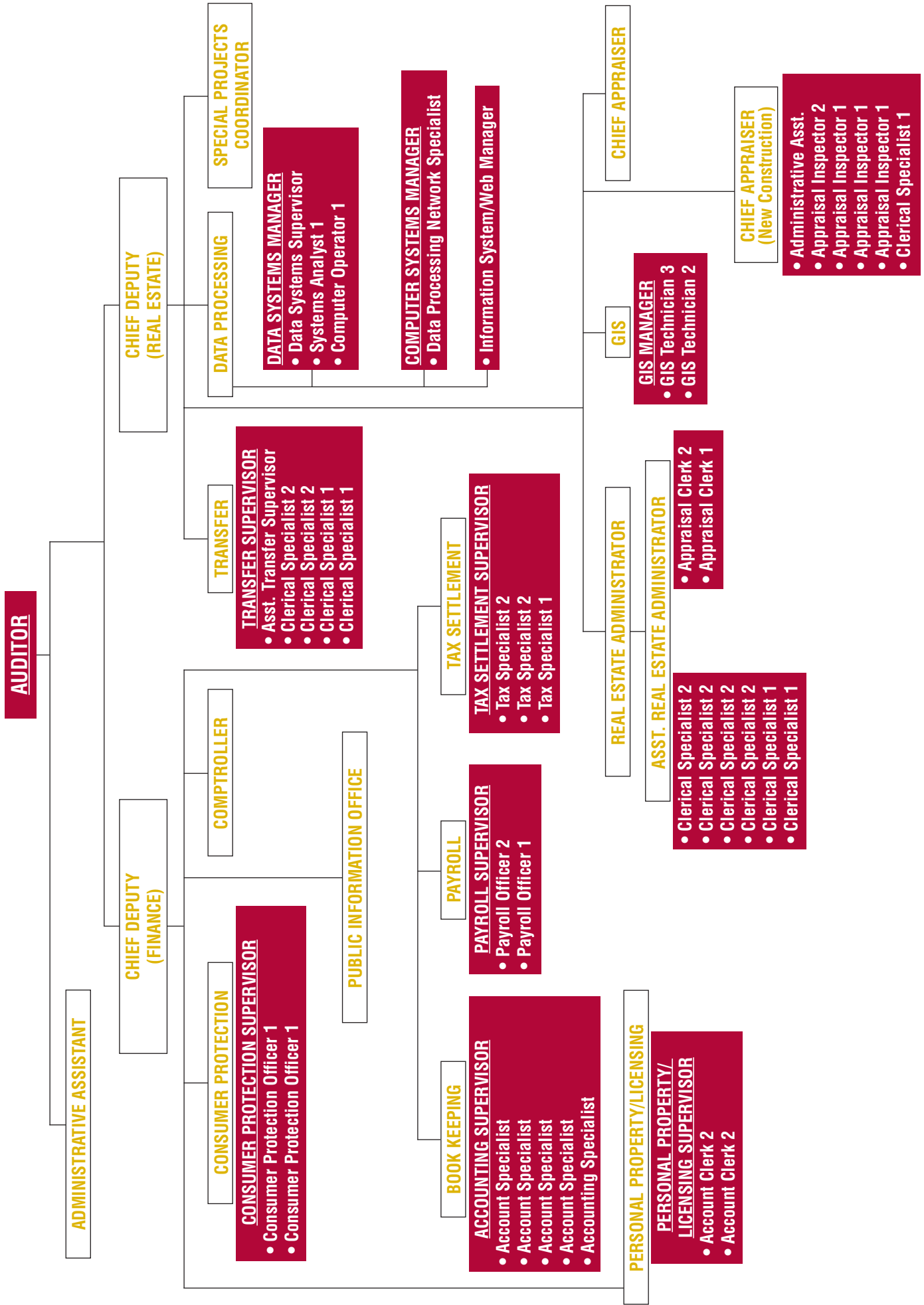
Judy Nedwick

Lorain County Government

REGISTERED VOTERS



Lorain County Auditor's Organizational Chart



Chestnut Commons



Detroit and State Route 83



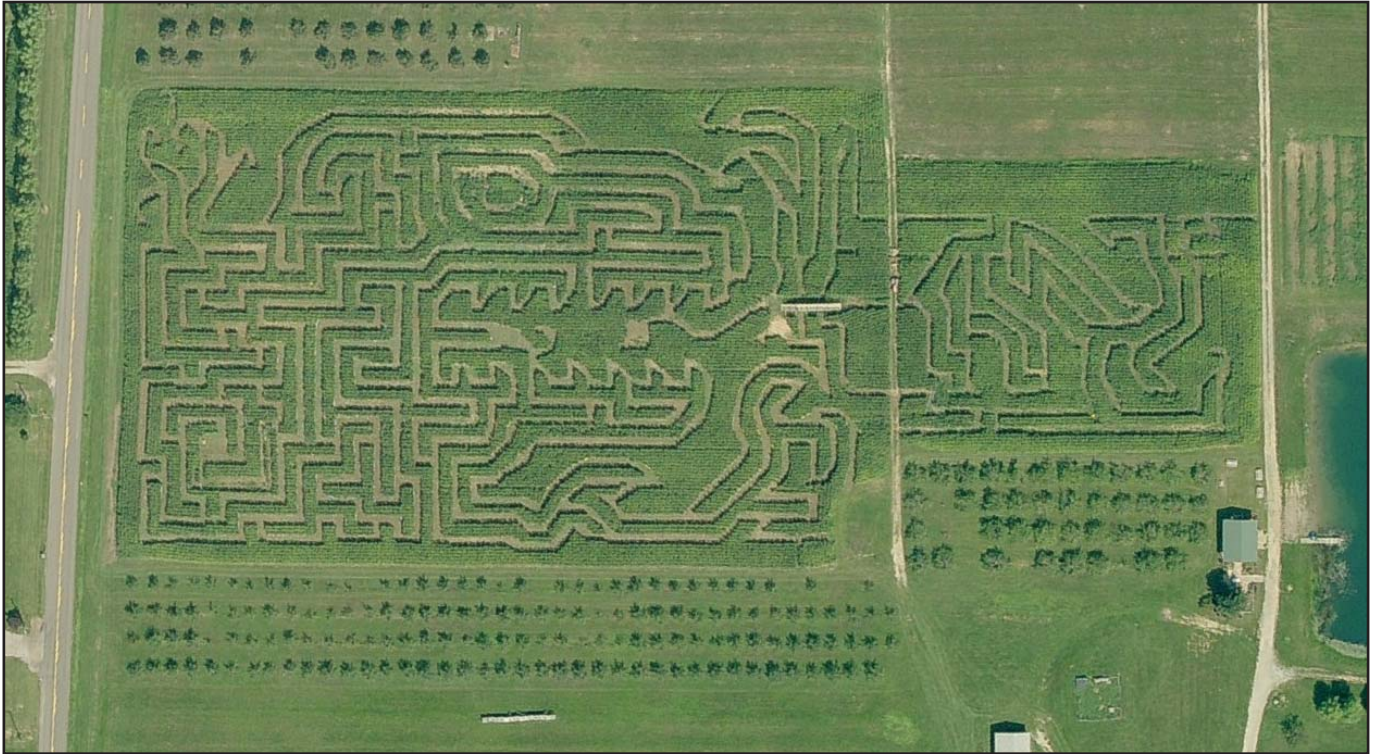
Downtown Wellington



Elyria - Hilltop Park



Hillcrest Orchards Corn Maze



Keystone LSD



Lorain County Community College



Lighthouse Village



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, 2006

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.



Chloe S. Cox

President

Jeffrey R. Emer

Executive Director



Financial Section

Financial Section

INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners,
County Auditor and County Treasurer
Lorain County

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, 2007, 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 opinions 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 \$1,755,202 as of June 30, 2007, and total revenues of \$1,981,443 for the year then ended. 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. a discretely presented component unit, 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.

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, 2007, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Job & 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.

INDEPENDENT AUDITOR'S REPORT (continued)

As discussed in note 2 to the financial statements, taxes receivable previously recognized as revenue in the Statement of Activities, Governmental Activities, are now being deferred.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2008 on our consideration of the County's internal control over financial reporting and on 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 considered in assessing 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, which consisted 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, budgetary comparison schedules and statistical section 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 and the budgetary comparison schedules have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Varney, Fink & Associates

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

June 27, 2008

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2007

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, 2007. 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 2007 are:

- The General Fund balance decreased \$457,300 or 1.3%
- The County had an increase in sales tax revenues, real estate tax collections and investment income during 2007.

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 Lorain County Regional Airport, Sewer Fund and Transit System, are reported as Government Activities.

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

Component Units – The County includes financial data of the 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.

The Government-wide Financial Statements can be found on pages 13-15 of this report.

Lorain County, Ohio
Management's Discussion and Analysis
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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, Q Construction, Lorain County Regional Airport and Sewer System.

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 the Lorain County Regional Airport, 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 28-31 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 are not available to support the County's own programs. The Fiduciary Fund financial statements can be found on page 32 of this statement.

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 37-68 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 71-194 of this report.

Lorain County, Ohio
Management's Discussion and Analysis
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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 \$265.5 million (\$242.1 million in governmental activities and \$23.4 million in business-type activities) as of December 31, 2007. The largest portion of the County's net assets (46.7%) is in unrestricted net assets and (49.0%) is in investment in capital assets (i.e.; buildings, land, equipment and machinery, infrastructure), less any related debt used to acquire those assets that are 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)

	Governmental Activities		Business-Type Activities		Total	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Assets						
Current and Other Assets	\$225.3	\$215.7	\$ 1.3	\$ 6.0	\$226.6	\$221.7
Capital Assets, net	<u>139.6</u>	<u>141.4</u>	<u>29.4</u>	<u>25.8</u>	<u>169.0</u>	<u>167.2</u>
Total Assets	<u>\$364.9</u>	<u>\$357.1</u>	<u>\$30.7</u>	<u>\$31.8</u>	<u>\$395.6</u>	<u>\$388.9</u>
Liabilities						
Current and Other Liabilities	\$22.5	\$18.3	\$.8	\$1.1	\$23.3	\$19.4
Deferred Revenue	50.0	49.8	-	-	50.0	49.8
Note Payable	3.4	2.4	5.4	5.1	8.8	7.5
Long-Term Liabilities due within one year	6.6	6.2	.2	.3	6.8	6.5
Long-Term Liabilities due in more than one year	<u>40.3</u>	<u>41.1</u>	<u>.9</u>	<u>1.0</u>	<u>41.2</u>	<u>42.1</u>
Total Liabilities	<u>\$122.8</u>	<u>\$117.8</u>	<u>\$7.3</u>	<u>\$7.5</u>	<u>\$130.1</u>	<u>\$125.3</u>
Net Assets						
Invested in Capital Assets Net of Debt	\$107.1	\$107.3	\$23.1	\$24.7	\$130.2	\$132.0
Restricted:						
Highways and Streets	3.1	2.3	-	-	3.1	2.3
Justice Center	5.8	5.8	-	-	5.8	5.8
Sewer Projects	1.0	4.8	-	-	1.0	4.8
Capital Improvements	1.3	.4	-	-	1.3	.4
Unrestricted	<u>123.8</u>	<u>118.7</u>	<u>.3</u>	<u>(.4)</u>	<u>124.1</u>	<u>118.3</u>
Total Net Assets	<u>\$242.1</u>	<u>\$239.3</u>	<u>\$23.4</u>	<u>\$24.3</u>	<u>\$265.5</u>	<u>\$263.6</u>

At December 31, 2007, Unrestricted assets (\$123.8 million) may be used to meet the County's ongoing obligations to citizens and creditors.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2007

Table 2 below, indicates the changes in net assets for the year ended December 31, 2007 and 2006.

TABLE 2
CHANGES IN NET ASSETS
(In Millions)

	Governmental Activities		Business Type Activities		Total	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Revenues						
Program Revenues:						
Charge for Services	\$ 41.1	\$ 41.0	\$ 1.5	\$ 2.0	\$ 42.6	\$ 43.0
Operating Grants and Contributions	103.1	90.0	3.8	4.2	106.9	94.2
Capital Grants and Contributions	1.9	4.2	-	-	1.9	4.2
General Revenues:						
Taxes	80.0	77.2	-	-	80.0	77.2
Investment Income	9.1	7.8	-	-	9.1	7.8
Intergovernmental Revenue not Restricted to Specific Programs	5.6	8.5	-	-	5.6	8.5
Other	.6	1.5	-	-	.6	1.5
Total Revenues	<u>\$241.4</u>	<u>\$230.2</u>	<u>\$5.3</u>	<u>\$6.2</u>	<u>\$246.7</u>	<u>\$236.4</u>
Program Expenses						
General Government:						
Legislative and Executive	\$ 32.6	\$ 35.1	\$ -	\$ -	\$ 32.6	\$ 35.1
Judicial System	19.1	19.1	-	-	19.1	19.1
Public Safety	25.6	24.6	-	-	25.6	24.6
Public Works	14.0	14.7	-	-	14.0	14.7
Health	51.7	45.2	-	-	51.7	45.2
Human Services	92.7	86.6	-	-	92.7	86.6
Economic Development and Assist.	.7	.8	-	-	.7	.8
Interest and Fiscal Charges	2.2	1.9	-	-	2.2	1.9
Regional Airport	-	-	1.1	-	1.1	-
Sewer System	-	-	1.3	1.2	1.3	1.2
County Transit	-	-	3.8	4.6	3.8	4.6
Total Program Expenses	<u>\$238.6</u>	<u>\$228.0</u>	<u>\$ 6.2</u>	<u>\$5.8</u>	<u>\$244.8</u>	<u>\$233.8</u>
Increase(Decrease) in Net Assets Before Transfers and Contributions	2.8	2.2	(.9)	.4	1.9	2.6
Transfers and Contributions	-	-	-	13.7	-	13.7
Change in Net Assets	2.8	2.2	(.9)	14.1	1.9	16.3
Net Assets – Beginning	<u>239.3</u>	<u>237.1</u>	<u>24.3</u>	<u>10.2</u>	<u>263.6</u>	<u>247.3</u>
Net Assets – Ending	<u>\$242.1</u>	<u>\$239.3</u>	<u>\$23.4</u>	<u>\$24.3</u>	<u>\$265.5</u>	<u>\$263.6</u>

Although the overall Financial Position of the County has improved, personnel costs have increased more rapidly than the growth in revenues.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2007

Governmental Activities

Tax revenue accounts for \$80,026,156 of the \$241,479,778 total revenue for governmental activity, or 33.1% of total revenue. The recipient of intergovernmental revenue was the General Fund receiving \$5,559,749.

The County's direct charges to users of governmental services made up \$41,162,106 or 17.0% 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, permits and fees.

Human Services accounts for \$92,729,433 of the \$238,678,136 total expenses for governmental activities, or 38.9% of total expenditures. The next largest program is Health, which equals \$51,756,209 or 21.7% of total governmental expenses.

Business-Type Activities

The net assets for the business-type activities for the County decreased by \$903,200 during the year 2007. Major revenue sources were Charges for Services of \$1,512,173 and Operating Grants of \$3,741,640. In 2007 the operations of the airport were reported by the County for the first time.

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 \$110,748,731, a decrease of \$1,462,884 in comparison with the prior year. Approximately 75.8% of this total amount or \$83,911,676 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 \$5,916,791, (2) to pay debt service of \$3,820,357 or (3) for a variety of other restricted purposes of \$17,099,907.

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 \$18,383,293, while the total fund balance decreased to \$34,660,137. 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 34.2% of total General Fund expenditures, while total fund balance represents 64.5% of that same amount.

The fund balance of the County's General Fund decreased by approximately \$442,503 or 1.3%. This decrease is due in part to an increase in healthcare and insurance costs, increased spending on Economic Development and Public Safety. Off-setting the increase is additional interest income from rising interest and investment rates.

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 \$1,659,628. The decrease is due to increase in wages and contract services.

The fund balance for Children Services Board increased by \$364,290. The increase is due to additional funding sources.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2007

The fund balance for the Community Mental Health Board decreased approximately \$3,307,165. The decrease is due to increases in contractual services.

The fund balance for the Board of Mental Retardation and Developmental Disabilities experienced a net decrease of \$672,733 due primarily to an increase in expenses.

The Q Construction fund balance increased by \$478,146 due to recovery of construction costs incurred.

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 \$496,819 and the decrease in net assets of the Sewer Fund was \$291,844 for the year. The County Transit Fund unrestricted net assets totaled \$126,999 at year end and net assets decreased \$235,938 during the year. The Lorain County Regional Airport transferred its operations to the County at the beginning of 2007. The County Regional Airport unrestricted net assets totaled (\$289,437) at year end and net assets decreased \$375,418 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 (90) active 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 2006 and 2007:

	2006	2007	Increase/(Decrease)
Fund Balance at Beginning of Year	\$20,409,986	\$16,770,863	\$(3,639,123)
Revenues	57,244,926	56,218,354	(1,026,572)
Expenditures	57,208,472	52,994,856	(4,213,616)
Advances/Transfers In/(Out)	(3,675,577)	(5,105,272)	(1,429,695)
Fund Balance at End Of Year	\$16,770,863	\$14,889,089	\$(1,881,774)

The ending year County General Fund balance decreased \$1,881,774 or 11.2% as compared to Year 2006. This decrease is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues increased by \$1,026,572 (1.8%) represented by strong decrease in license, permits and fee collection. Expenditures decreased by \$4,213,616 (7.4%) represented by decreases in Capital Outlay and Legislative & Executive areas. We would like to take note that county general fund revenues exceeded county general fund expenditures by \$3,223,498.

The recording daily, weekly and monthly general fund revenues and expenditures as compared to the original budget necessitate 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 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.

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2007

The difference between the General Fund's final expenditure budget and actual expenditures were:

- \$2,019,906 in Legislative and Executive which was due to monies allocated to cover potential liabilities and various allocations that were not needed.
- \$6,906,137 in Operating Transfers-out which was originally set aside for budget stabilization, transfers, advances and any unforeseen liabilities not appropriated within other line items as well as long term capital projects that were currently under review. These items never materialized in the current year

The County General Fund is organized and structured on the basis of forty-six (46) 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 several budget policy decisions initiated with the 2007 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 2005 levels as required by the Ohio Revised Code.
- 3) Supplies and Equipment line item accounts were maintained at their 2005 levels.
- 4) Travel and Staff Training line item accounts were maintained at their 2005 levels.
- 5) Discretionary departmental line item accounts were maintained at their 2005 levels.

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

	Service Component	2006 Actual Expenditures	% Of Total 2006 Expenses	2007 Actual Expenditures	% Of Total 2007 Expenses	\$ Increase/ (Decrease)	% Increase/ (Decrease)
1.	Legislative/Executive	\$28,894,726	50.5%	\$26,676,984	50.4%	\$(2,217,742)	(7.7%)
2.	Judicial	14,975,365	26.2%	15,533,595	29.3%	558,230	3.7%
3.	Public Safety	6,982,953	12.2%	6,958,588	13.1%	(24,365)	(0.4%)
4.	Capital Outlay	3,067,392	5.4%	647,760	1.2%	(2,419,632)	(78.9%)
5.	Human Services	2,533,406	4.4%	2,491,660	4.7%	(41,746)	(1.6%)
6.	Inter-Governmental	465,232	0.8%	418,205	0.8%	(47,027)	(1.0%)
7.	Public Works	285,864	0.5%	264,803	0.5%	(21,061)	(7.4%)
8.	Health	3,534	0.0%	3,261	0.0%	(273)	(7.73%)
	Total Expenditures	\$57,208,472	100.0%	\$52,994,856	100.0%	\$(4,213,616)	(7.4%)

Legislative/Executive and Judicial components are responsible for approximately four-fifths (79.7%) of all General Fund Expenditures in 2007, a \$1,659,512 (3.8%) decrease as compared to Year 2006. These two service components contain the majority of all personnel who receive salaries and benefits from the County General Fund. One line-item account within these components that is responsible for a large portion of the increased expenditures is the increase cost for employee health insurance & prescription drug coverage. Future issues that will have an effect on the expenditures side of the County General Fund, as related to employee staffing will be the creation of a "Family Court" by combining the current Domestic Relations and Probate Courts and the addition of 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, 2007 amounts to \$169,009,419 (net of accumulated depreciation). This investment in capital assets includes land, building structures and improvements, vehicles, furniture, fixtures and equipment and infrastructure.

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

Lorain County, Ohio
Management's Discussion and Analysis
December 31, 2007

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 "Aa3" bond rating for Year 2007 for the County and Fitch's had assigned an "AA" rating to the County for Year 2007 bonding needs. These high ratings afford the County flexibility in borrowing when necessary to receive extremely attractive rates due to the financial community's belief that the County's financial operations will remain satisfactory due to management's conservative approach to its annual budgeting process.

Year 2007 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$28,220,000. Excluding the County's April 2002 20-year G.O. Bond current \$16,495,000 debt balance for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$11,725,000 at year-end 2007 as compared with year-end 2006 of \$12,585,000 a decrease of \$860,000. Lorain County's outstanding G.O. Notes obligation currently is \$8,805,000 of which \$950,000 will become due on March 2008; \$2,500,000 will become due June 2008 and \$5,355,000 will become due August 2008.

General Obligation Bonds	
Human Service Building & Juvenile Facilities	\$ 4,385,000
Engineer's Office	1,870,000
Board of Elections	1,555,000
Energy Conservation	<u>3,915,000</u>
	11,725,000
Justice Center	<u>16,495,000</u>
Total	<u>\$28,220,000</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.

Additional information concerning the County's debt can be found in Note 16 to the basic financial statements.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County is currently 6.2%, which is an increase from the rate of 5.5% a year ago. The state average unemployment rate was 5.6% and the national average was 4.6%.
- 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 \$20,363,189 to \$18,383,293. The County has prepared a budget for 2008 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, 2007

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
Chief Deputy Auditor
Lorain County Administration Building
Elyria, Ohio 44035

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Lorain County, Ohio
Statement of Net Assets
December 31, 2007

	<u>Primary Government</u>		<u>Total</u>	<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>		
Assets:				
Cash and Cash Equivalents	\$ 123,137,646	\$ 1,693,803	\$ 124,831,449	\$ 421,203
Cash with Fiscal and Escrow	268,159	-	268,159	-
Cash in Segregated Accounts	376,385	-	376,385	-
Investments	-	-	-	951,869
Receivables, Net of Allowances	99,300,577	527,238	99,827,815	258,069
Internal Balances	945,185	(945,185)	-	-
Due from Component Units	83,247	-	83,247	-
Inventory	1,203,483	245	1,203,728	-
Prepaid Expenses	-	-	-	-
Deposits	-	-	-	1,000
Non-Current Assets:				
Bond Fund Program Reserves	-	-	-	2,504,713
Capital Assets not being Depreciated	9,161,302	4,762,467	13,923,769	-
Capital Assets, net of Depreciation	130,423,865	24,661,785	155,085,650	136,813
Total Assets	364,899,849	30,700,353	395,600,202	4,273,667
Liabilities:				
Accounts Payable	16,326,168	713,583	17,039,751	133,492
Claims Payable	2,334,407	-	2,334,407	-
Intergovernmental Payable	3,810,559	15,684	3,826,243	126,864
Deferred Revenue	50,018,670	101,499	50,120,169	27,078
Note Payable	3,450,000	5,355,000	8,805,000	-
Noncurrent Liabilities:				
Due within One Year	6,629,055	173,647	6,802,702	-
Due in more than One Year	40,265,273	894,651	41,159,924	-
Total Liabilities	122,834,132	7,254,064	130,088,196	287,434
Net Assets:				
Invested in Capital Assets, Net of Related Debt	107,113,398	23,111,908	130,225,306	-
Restricted:				
Highways & Streets	3,151,231	-	3,151,231	-
Justice Center	5,751,022	-	5,751,022	-
Sewer Projects	970,547	-	970,547	-
Bond Fund Program Reserves	-	-	-	2,504,713
Capital Improvements	1,299,508	-	1,299,508	-
Unrestricted	123,780,011	334,381	124,114,392	1,481,520
Total Net Assets	\$ 242,065,717	\$ 23,446,289	\$ 265,512,006	\$ 3,986,233

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, 2007

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u> <u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities				
General Government -				
Legislative and Executive	\$ 32,607,909	\$ 23,113,011	\$ 473,830	\$ 1,877,241
Judicial	19,100,280	2,343,958	3,784,450	-
Public Safety	25,598,906	3,371,250	1,637,775	-
Public Works	14,000,846	761,832	7,959,214	-
Health	51,756,209	8,026,790	24,673,184	-
Human Services	92,729,433	3,545,265	64,290,158	-
Economic Development and Assistance	657,234	-	317,353	-
Interest on Long-Term Debt	2,227,319	-	-	-
Total Government Activities	<u>238,678,136</u>	<u>41,162,106</u>	<u>103,135,964</u>	<u>1,877,241</u>
Business-Type Activities:				
Lorain County Regional Airport	1,099,007	83,852	639,737	-
Sewer	1,328,274	1,036,430	-	-
County Transit	3,740,587	391,891	3,101,903	-
Total Business-Type Activities	<u>6,167,868</u>	<u>1,512,173</u>	<u>3,741,640</u>	<u>-</u>
Total Primary Government	<u>244,846,004</u>	<u>42,674,279</u>	<u>106,877,604</u>	<u>1,877,241</u>
Component Units:				
Lorain County Port Authority	187,202	8,366	37,500	-
Murray Ridge Production Center, Inc.	1,945,297	1,844,421	39,462	-
Total Component Units	<u>\$ 2,132,499</u>	<u>\$ 1,852,787</u>	<u>\$ 76,962</u>	<u>\$ -</u>

General Revenues:
Taxes
 Property and Other Taxes
 Sales
Intergovernmental Revenue
 not Restricted to Specific Programs
Investment Income
Other Income
 Total General Revenues and Special Item
Changes in Net Assets
Net Assets - Beginning Restated (see 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**

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (7,143,827)	\$ -	\$ (7,143,827)	\$ -
(12,971,872)	-	(12,971,872)	-
(20,589,881)	-	(20,589,881)	-
(5,279,800)	-	(5,279,800)	-
(19,056,235)	-	(19,056,235)	-
(24,894,010)	-	(24,894,010)	-
(339,881)	-	(339,881)	-
(2,227,319)	-	(2,227,319)	-
<u>(92,502,825)</u>	<u>-</u>	<u>(92,502,825)</u>	<u>-</u>
-	(375,418)	(375,418)	-
-	(291,844)	(291,844)	-
-	(246,793)	(246,793)	-
<u>-</u>	<u>(914,055)</u>	<u>(914,055)</u>	<u>-</u>
<u>(92,502,825)</u>	<u>(914,055)</u>	<u>(93,416,880)</u>	<u>-</u>
-	-	-	(141,336)
-	-	-	(61,414)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(202,750)</u>
56,265,375	-	56,265,375	-
23,760,781	-	23,760,781	-
5,559,749	-	5,559,749	-
9,084,327	-	9,084,327	-
634,235	10,855	645,090	220,035
<u>95,304,467</u>	<u>10,855</u>	<u>95,315,322</u>	<u>220,035</u>
2,801,642	(903,200)	1,898,442	17,285
239,264,075	24,349,489	263,613,564	3,968,948
<u>\$ 242,065,717</u>	<u>\$ 23,446,289</u>	<u>\$ 265,512,006</u>	<u>\$ 3,986,233</u>

Lorain County, Ohio
Balance Sheet
Governmental Funds
December 31, 2007

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 15,807,944	\$ 2,858,260	\$ 6,795,193	\$ 11,075,594
Cash with Fiscal Agent	-	-	-	-
Cash in Segregated Accounts	-	-	-	-
Receivables, Net of Allowances	16,289,400	8,181,997	15,644,177	11,853,091
Notes Receivable	-	-	-	-
Due from Other Funds	1,905,332	652,601	-	105,739
Due from Component Units	83,247	-	-	-
Advances to Other Funds	15,019,778	-	-	-
Materials and Supplies Inventory	209,394	13,998	5,290	3,366
Total Assets	<u>\$ 49,315,095</u>	<u>\$ 11,706,856</u>	<u>\$ 22,444,660</u>	<u>\$ 23,037,790</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 2,985,039	\$ 1,075,746	\$ 907,716	\$ 2,989,763
Contracts Payable	71,066	1,375,707	-	24,839
Retainage Payable	2,379	-	-	-
Intergovernmental Payable	958,081	530,862	249,568	24,335
Deferred Revenue	10,612,082	5,729,407	12,623,170	10,660,494
Due to Other Funds	26,311	12,490	149,135	-
Advance from Other Funds	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	<u>14,654,958</u>	<u>8,724,212</u>	<u>13,929,589</u>	<u>13,699,431</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,047,672	39,866	69,951	-
Inventory	209,394	13,998	5,290	3,366
Advances	15,019,778	-	-	-
Notes Receivable	-	-	-	-
Debt Service	-	-	-	-
Unreserved (Deficit), reported in:				
General Fund	18,383,293	-	-	-
Special Revenue Funds	-	2,928,780	8,439,830	9,334,993
Debt Service	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Fund Balances	<u>34,660,137</u>	<u>2,982,644</u>	<u>8,515,071</u>	<u>9,338,359</u>
Total Liabilities and Fund Balances	<u>\$ 49,315,095</u>	<u>\$ 11,706,856</u>	<u>\$ 22,444,660</u>	<u>\$ 23,037,790</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>
\$ 16,032,509	\$ 9,364,276	\$ 45,762,048	\$ 107,695,824
-	-	268,159	268,159
-	-	376,385	376,385
21,030,279	1,215,143	24,192,067	98,406,154
-	-	876,646	876,646
6,250	-	182,385	2,852,307
-	-	-	83,247
-	-	-	15,019,778
225,030	-	746,405	1,203,483
<u>\$ 37,294,068</u>	<u>\$ 10,579,419</u>	<u>\$ 72,404,095</u>	<u>\$ 226,781,983</u>
\$ 1,685,607	\$ 44,839	\$ 3,223,481	\$ 12,912,191
-	31,035	1,053,252	2,555,899
-	2,060	11,324	15,763
377,660	-	1,670,053	3,810,559
19,159,939	566,015	17,028,679	76,379,786
9,826	67,230	2,084,533	2,349,525
-	13,280,157	1,279,372	14,559,529
-	3,075,000	375,000	3,450,000
<u>21,233,032</u>	<u>17,066,336</u>	<u>26,725,694</u>	<u>116,033,252</u>
133,217	2,435,626	2,190,459	5,916,791
225,030	-	746,405	1,203,483
-	-	-	15,019,778
-	-	876,646	876,646
-	-	3,820,357	3,820,357
-	-	-	18,383,293
15,702,789	-	42,061,228	78,467,620
-	-	(4,661,610)	(4,661,610)
-	(8,922,543)	644,916	(8,277,627)
<u>16,061,036</u>	<u>(6,486,917)</u>	<u>45,678,401</u>	<u>110,748,731</u>
<u>\$ 37,294,068</u>	<u>\$ 10,579,419</u>	<u>\$ 72,404,095</u>	<u>\$ 226,781,983</u>

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Lorain County, Ohio
Reconciliation of Total Governmental Funds Balances
to Net Assets of Governmental Activities
December 31, 2007

Total governmental funds balances	\$	110,748,731
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.		139,385,579
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.		(14,676,869)
Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances		26,361,116
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(32,217,459)
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.		12,464,619
Net assets of governmental activities	\$	242,065,717

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, 2007

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services</u>	<u>Community Mental Health</u>
REVENUES				
Taxes:				
Property	\$ 9,443,142	\$ -	\$ 9,000,262	\$ 11,244,266
Sales	15,842,835	-	-	-
Charges for Services	2,073,173	-	-	-
Licenses, Permits and Fees	9,179,895	-	-	-
Fines and Forfeitures	1,496,665	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Revenue	7,553,121	30,205,560	10,642,333	14,913,654
Interest Income	8,972,367	-	-	-
Miscellaneous Revenue	2,363,441	3,674	116,660	85,154
Total Revenues	<u>56,924,639</u>	<u>30,209,234</u>	<u>19,759,255</u>	<u>26,243,074</u>
EXPENDITURES				
Current:				
General Government				
Legislative and Executive	27,274,934	-	-	-
Judicial	15,396,627	-	-	-
Public Safety	7,028,458	-	-	-
Public Works	264,215	-	-	-
Health	3,261	-	-	29,540,871
Human Services	2,541,803	31,865,931	19,396,435	9,208
Economic Development and Assistance	64,465	-	-	-
Intergovernmental	532,263	-	-	-
Debt Service:				
Principal Paid	-	-	-	-
Interest Paid	-	-	-	-
Capital Outlay	647,582	-	-	-
Total Expenditures	<u>53,753,608</u>	<u>31,865,931</u>	<u>19,396,435</u>	<u>29,550,079</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,171,031</u>	<u>(1,656,697)</u>	<u>362,820</u>	<u>(3,307,005)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	40,286	-	-	-
Transfers Out	(3,668,617)	-	-	-
Premium on Issuance of Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(3,628,331)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(457,300)	(1,656,697)	362,820	(3,307,005)
Fund Balances at Beginning of Year - (Restated - see note 2)	35,102,640	4,642,272	8,150,781	12,645,524
Increase (Decrease) in Reserve for Inventory	<u>14,797</u>	<u>(2,931)</u>	<u>1,470</u>	<u>(160)</u>
Fund Balances at End of Year	<u>\$ 34,660,137</u>	<u>\$ 2,982,644</u>	<u>\$ 8,515,071</u>	<u>\$ 9,338,359</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>
\$ 19,160,868	\$ -	\$ 6,023,079	\$ 54,871,617
-	-	7,917,946	23,760,781
1,714,929	-	11,699,511	15,487,613
114,928	-	5,050,038	14,344,861
-	-	1,271,009	2,767,674
-	-	365,890	365,890
9,833,838	3,258,193	35,618,815	112,025,514
-	-	111,795	9,084,162
26,273	2,892	1,041,561	3,639,655
<u>30,850,836</u>	<u>3,261,085</u>	<u>69,099,644</u>	<u>236,347,767</u>
-	-	4,750,418	32,025,352
-	-	976,297	16,372,924
-	-	18,091,357	25,119,815
-	-	8,931,930	9,196,145
196,788	-	21,765,537	51,506,457
25,781,986	-	14,772,009	94,367,372
-	-	730,421	794,886
-	-	-	532,263
-	-	1,930,736	1,930,736
-	-	2,227,319	2,227,319
-	2,782,939	369,018	3,799,539
<u>25,978,774</u>	<u>2,782,939</u>	<u>74,545,042</u>	<u>237,872,808</u>
<u>4,872,062</u>	<u>478,146</u>	<u>(5,445,398)</u>	<u>(1,525,041)</u>
-	-	9,268,617	9,308,903
(5,600,000)	-	(40,286)	(9,308,903)
-	-	36,748	36,748
<u>(5,600,000)</u>	<u>-</u>	<u>9,265,079</u>	<u>36,748</u>
(727,938)	478,146	3,819,681	(1,488,293)
16,733,769	(6,965,063)	41,901,692	112,211,615
55,205	-	(42,972)	25,409
<u>\$ 16,061,036</u>	<u>\$ (6,486,917)</u>	<u>\$ 45,678,401</u>	<u>\$ 110,748,731</u>

Lorain County, Ohio
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2007

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

Net change in fund balance - total government funds	\$ (1,488,293)
Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.	26,361,116
Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.	(24,428,200)
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 does not exceed depreciation in the current period.	(606,840)
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.	(14,676,869)
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.	13,184,908
Expenses incurred as a result of asset disposition in the current period	(671,135)
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.	1,930,736
Expenses related to changes in inventory not included with governmental activities	25,409
Net revenue of certain activities of internal service funds is reported with governmental activities	<u>3,170,810</u>
Change in net assets of governmental activities	<u>\$ 2,801,642</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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 9,146,793	\$ 9,600,773	\$ 9,611,893	\$ -	\$ 9,611,893	\$ 11,120
Sales Tax	14,800,000	15,521,638	15,521,638	-	15,521,638	-
Charges for Services	1,600,525	2,027,280	2,027,564	-	2,027,564	284
Licenses, Permits and Fees	10,056,733	9,091,713	9,163,090	-	9,163,090	71,377
Fines and Forfeitures	1,560,797	1,500,044	1,508,920	-	1,508,920	8,876
Intergovernmental	7,645,438	7,623,918	7,623,918	-	7,623,918	-
Interest	4,528,875	8,669,979	8,669,988	-	8,669,988	9
Other	1,282,300	2,089,685	2,091,343	-	2,091,343	1,658
Total Revenues	50,621,461	56,125,030	56,218,354	-	56,218,354	93,324
Expenditures						
Current:						
General Government:						
Legislative and Executive	30,157,650	29,552,198	26,676,984	855,308	27,532,292	2,019,906
Judicial	14,024,935	15,936,896	15,533,595	92,489	15,626,084	310,812
Public Safety	6,821,431	7,398,936	6,958,588	364,617	7,323,205	75,731
Public Works	263,544	266,237	264,803	751	265,554	683
Health	4,971	4,971	3,261	-	3,261	1,710
Human Services	2,813,744	2,939,217	2,491,660	-	2,491,660	447,557
Capital Outlay	1,358,494	969,822	647,760	103,468	751,228	218,594
Intergovernmental	4,470	420,718	418,205	2,195	420,400	318
Total Expenditures	55,449,239	57,488,995	52,994,856	1,418,828	54,413,684	3,075,311
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,827,778)	(1,363,965)	3,223,498	(1,418,828)	1,804,670	3,168,635
Other Financing Sources (Uses)						
Advances - In	-	2,350,935	2,350,935	-	2,350,935	-
Advances - Out	-	(3,234,715)	(3,234,715)	-	(3,234,715)	-
Operating Transfers - In	-	178,242	178,242	-	178,242	-
Operating Transfers - Out	(6,584,723)	(11,305,871)	(4,399,734)	-	(4,399,734)	6,906,137
Total Other Financing (Uses)	(6,584,723)	(12,011,409)	(5,105,272)	-	(5,105,272)	6,906,137
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(11,412,501)	(13,375,374)	(1,881,774)	\$ (1,418,828)	\$ (3,300,602)	\$ 10,074,772
Fund Balance at Beginning of Year	16,770,863	16,770,863	16,770,863			
Fund Balance at End of Year	\$ 5,358,362	\$ 3,395,489	\$ 14,889,089			

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 & Family Services
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 31,884,474	\$ 30,411,553	\$ 30,413,919	\$ -	\$ 30,413,919	\$ 2,366
Total Revenues	31,884,474	30,411,553	30,413,919	-	30,413,919	2,366
Expenditures						
Current:						
Human Services:						
Salaries and Wages	7,745,442	8,105,442	8,028,245	-	8,028,245	77,197
Fringe Benefits	3,939,353	4,003,853	3,712,597	-	3,712,597	291,256
Supplies and Materials	379,736	332,281	323,249	-	323,249	9,032
Equipment	128,176	238,448	201,898	29,716	231,614	6,834
Contractual Services	18,509,649	19,305,128	18,612,617	28,773	18,641,390	663,738
Fees	421,056	352,213	352,213	-	352,213	-
Other	122,436	170,936	147,189	-	147,189	23,747
Total Expenditures	31,245,848	32,508,301	31,378,008	58,489	31,436,497	1,071,804
Excess (Deficiency) of Revenues Over (Under) Expenditures	638,626	(2,096,748)	(964,089)	<u>\$ (58,489)</u>	<u>\$ (1,022,578)</u>	<u>\$ 1,074,170</u>
Fund Balance at Beginning of Year	3,822,349	3,822,349	3,822,349			
Fund Balance at End of Year	\$ 4,460,975	\$ 1,725,601	\$ 2,858,260			

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)
Children Services
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 8,708,580	\$ 9,151,553	\$ 9,164,384	\$ -	\$ 9,164,384	\$ 12,831
Intergovernmental	8,134,720	8,913,666	9,155,727	-	9,155,727	242,061
Other	35,000	117,637	117,637	-	117,637	-
Total Revenues	16,878,300	18,182,856	18,437,748	-	18,437,748	254,892
Expenditures						
Current:						
Human Services:						
Salaries and Wages	8,058,601	8,555,851	8,534,051	-	8,534,051	21,800
Fringe Benefits	2,755,046	2,755,296	2,729,647	-	2,729,647	25,649
Supplies and Materials	156,170	165,775	149,357	408	149,765	16,010
Equipment	273,153	187,726	159,963	5,440	165,403	22,323
Contractual Services	5,734,469	6,439,764	6,299,324	54,853	6,354,177	85,587
Capital Outlay	139,675	142,661	142,661	-	142,661	-
Other	907,841	966,664	947,665	12,505	960,170	6,494
Total Expenditures	18,024,955	19,213,737	18,962,668	73,206	19,035,874	177,863
(Deficiency) of Revenues						
(Under) Expenditures	(1,146,655)	(1,030,881)	(524,920)	\$ (73,206)	\$ (598,126)	\$ 432,755
Fund Balance at Beginning of Year	6,959,091	6,959,091	6,959,091			
Fund Balance at End of Year	\$ 5,812,436	\$ 5,928,210	\$ 6,434,171			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 10,893,108	\$ 11,419,360	\$ 11,434,756	\$ -	\$ 11,434,756	\$ 15,396
Intergovernmental	14,851,100	14,851,904	14,851,904	-	14,851,904	-
Other	-	81,394	81,394	-	81,394	-
Total Revenues	<u>25,744,208</u>	<u>26,352,658</u>	<u>26,368,054</u>	<u>-</u>	<u>26,368,054</u>	<u>15,396</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	785,000	954,124	778,414	-	778,414	175,710
Fringe Benefits	270,200	307,487	219,434	-	219,434	88,053
Supplies and Materials	94,699	173,017	89,228	-	89,228	83,789
Equipment	70,850	91,932	17,329	-	17,329	74,603
Contractual Services	26,395,418	28,664,628	25,463,646	-	25,463,646	3,200,982
Capital Outlay	61,000	169,351	128,830	-	128,830	40,521
Other	381,250	685,669	389,489	-	389,489	296,180
Total Expenditures	<u>28,058,417</u>	<u>31,046,208</u>	<u>27,086,370</u>	<u>-</u>	<u>27,086,370</u>	<u>3,959,838</u>
(Deficiency) of Revenues						
(Under) Expenditures	(2,314,209)	(4,693,550)	(718,316)	<u>\$ -</u>	<u>\$ (718,316)</u>	<u>\$ 3,975,234</u>
Fund Balance at Beginning of Year	<u>11,426,637</u>	<u>11,426,637</u>	<u>11,426,637</u>			
Fund Balance at End of Year	<u>\$ 9,112,428</u>	<u>\$ 6,733,087</u>	<u>\$ 10,708,321</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)
MRDD
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 18,636,285	\$ 19,444,842	\$ 19,474,694	\$ -	\$ 19,474,694	\$ 29,852
Charges for Services	1,357,000	1,714,929	1,714,929	-	1,714,929	-
Intergovernmental	5,633,650	9,851,785	9,851,785	-	9,851,785	-
Other	7,800	4,640	4,640	-	4,640	-
Total Revenues	25,634,735	31,016,196	31,046,048	-	31,046,048	29,852
Expenditures						
Current:						
Human Services:						
Salaries and Wages	13,779,000	14,029,000	13,399,855	-	13,399,855	629,145
Fringe Benefits	6,958,000	7,039,700	6,187,408	-	6,187,408	852,292
Supplies and Materials	395,354	482,319	408,509	14,535	423,044	59,275
Equipment	522,688	575,082	193,876	35,940	229,816	345,266
Contractual Services	8,277,165	8,859,063	4,669,240	626,450	5,295,690	3,563,373
Capital Outlay	112,913	112,913	59,941	44,955	104,896	8,017
Other	609,773	2,349,106	1,426,752	16,483	1,443,235	905,871
Total Expenditures	30,654,893	33,447,183	26,345,581	738,363	27,083,944	6,363,239
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,020,158)	(2,430,987)	4,700,467	(738,363)	3,962,104	6,393,091
Other Financing (Uses)						
Operating Transfers - Out	(2,700,000)	(5,600,000)	(5,600,000)	-	(5,600,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(7,720,158)	(8,030,987)	(899,533)	<u>\$ (738,363)</u>	<u>\$ (1,637,896)</u>	<u>\$ 6,393,091</u>
Fund Balance at Beginning of Year	16,326,693	16,326,693	16,326,693			
Fund Balance at End of Year	\$ 8,606,535	\$ 8,295,706	\$ 15,427,160			

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

Lorain County, Ohio
Statement of Fund Net Assets
Proprietary Funds
As of December 31, 2007

	<u>Enterprise Fund</u>				<u>Governmental Activity</u>
	<u>Major</u>		<u>NonMajor</u>		<u>Internal Service Fund</u>
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Totals</u>	
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 404,132	\$ 1,033,250	\$ 256,421	\$ 1,693,803	\$ 15,441,822
Receivables, Net of Allowance	271,526	50,559	205,153	527,238	17,777
Due from Other Funds	-	12,378	10,268	22,646	-
Inventory	-	245	-	245	-
Total Current Assets	<u>675,658</u>	<u>1,096,432</u>	<u>471,842</u>	<u>2,243,932</u>	<u>15,459,599</u>
Noncurrent Assets:					
Capital Assets, Net of Depreciation:					
Land	4,479,800	51,684	-	4,531,484	-
Construction In Progress	230,983	-	-	230,983	-
Vehicles	349,999	-	1,486,102	1,836,101	-
Buildings & Improvements	8,409,930	-	121,135	8,531,065	-
Machinery & Equipment	25,452	-	-	25,452	-
Sewer Plant	-	4,059,734	-	4,059,734	-
Sewer Lines	-	9,687,796	-	9,687,796	-
Water Lines	-	521,637	-	521,637	-
Total Noncurrent Assets	<u>13,496,164</u>	<u>14,320,851</u>	<u>1,607,237</u>	<u>29,424,252</u>	<u>-</u>
Total Assets	<u>\$ 14,171,822</u>	<u>\$ 15,417,283</u>	<u>\$ 2,079,079</u>	<u>\$ 31,668,184</u>	<u>\$ 15,459,599</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 359,093	\$ 28,830	\$ 325,660	\$ 713,583	\$ 642,727
Compensated Absences	-	34,071	3,571	37,642	-
Claims and Judgments Payable	-	-	-	-	2,334,407
Due to Other Funds	504,503	3,079	-	507,582	17,846
Intergovernment Payable	-	10,862	4,822	15,684	-
Advance from Other Funds	-	460,249	-	460,249	-
OWDA Loan - Current	-	136,005	-	136,005	-
Note Payable	-	5,355,000	-	5,355,000	-
Deferred revenue	24,000	-	-	24,000	-
Total Current Liabilities	<u>887,596</u>	<u>6,028,096</u>	<u>334,053</u>	<u>7,249,745</u>	<u>2,994,980</u>
Noncurrent Liabilities:					
Matured Compensated Absences	-	62,522	10,790	73,312	-
OWDA Loan	-	821,339	-	821,339	-
Deferred revenue	77,499	-	-	77,499	-
Total Noncurrent Liabilities	<u>77,499</u>	<u>883,861</u>	<u>10,790</u>	<u>972,150</u>	<u>-</u>
Total Liabilities	<u>965,095</u>	<u>6,911,957</u>	<u>344,843</u>	<u>8,221,895</u>	<u>2,994,980</u>
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	13,496,164	8,008,507	1,607,237	23,111,908	-
Unrestricted	<u>(289,437)</u>	<u>496,819</u>	<u>126,999</u>	<u>334,381</u>	<u>12,464,619</u>
Total Net Assets	<u>13,206,727</u>	<u>8,505,326</u>	<u>1,734,236</u>	<u>23,446,289</u>	<u>12,464,619</u>
Total Liabilities and Net Assets	<u>\$ 14,171,822</u>	<u>\$ 15,417,283</u>	<u>\$ 2,079,079</u>	<u>\$ 31,668,184</u>	<u>\$ 15,459,599</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, 2007

	Enterprise Fund				Governmental Activity
	Major		NonMajor		Internal Service Fund
	Lorain County Regional Airport	Sewer System	County Transit	Totals	
Operating Revenues:					
Charges for Services	\$ 83,852	\$ 1,036,430	\$ 391,891	\$ 1,512,173	\$ 19,546,080
Grants and Contributions	639,737	-	3,101,903	3,741,640	-
Other	-	-	10,855	10,855	575,325
Total Operating Revenues	723,589	1,036,430	3,504,649	5,264,668	20,121,405
Operating Expenses:					
Contract Services	382,508	225,710	3,198,968	3,807,186	1,304,651
Personal Services	-	374,366	176,108	550,474	-
Fringe Benefits	-	146,494	62,097	208,591	-
Depreciation	396,769	360,904	209,332	967,005	-
Claims Expense	-	-	-	-	15,134,735
Supplies and Materials	14,289	27,689	11,219	53,197	-
Miscellaneous	16,439	42,098	26,736	85,273	511,209
Total Operating Expenses	810,005	1,177,261	3,684,460	5,671,726	16,950,595
Operating Income	(86,416)	(140,831)	(179,811)	(407,058)	3,170,810
Nonoperating (Expenses):					
Materials and Maintenance	(289,002)	(99,776)	(56,127)	(444,905)	-
Interest and Fiscal Charges	-	(51,237)	-	(51,237)	-
Total Non-operating (Expenses)	(289,002)	(151,013)	(56,127)	(496,142)	-
Change in Net Assets	(375,418)	(291,844)	(235,938)	(903,200)	3,170,810
Net Assets at Beginning of Year - (Restated - see note 2)	13,582,145	8,797,170	1,970,174	24,349,489	9,293,809
Net Assets at End of Year	\$ 13,206,727	\$ 8,505,326	\$ 1,734,236	\$ 23,446,289	\$ 12,464,619

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, 2007

	Enterprise Fund				Governmental Activity
	Major		NonMajor		Internal Service Fund
	Lorain County Regional Airport	Sewer System	County Transit	Total	
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 94,973	\$ 1,202,280	\$ 771,233	\$ 2,068,486	\$ 19,742,762
Cash Paid to Suppliers	(60,366)	(286,781)	(4,400,355)	(4,747,502)	(2,202,431)
Cash Paid for Claims	-	-	-	-	(15,185,948)
Cash Paid to Employees	-	(534,946)	(228,563)	(763,509)	-
Other Receipts	860,759	-	3,432,563	4,293,322	594,381
Net Cash Provided (Used) by Operating Activities	895,366	380,553	(425,122)	850,797	2,948,764
Cash Flows from Capital and Related Financing Activities:					
Capital Outlay	(505,028)	(4,494,525)	(597)	(5,000,150)	-
Note Proceeds	-	5,355,000	-	5,355,000	-
Principal Payments - OWDA Loans	-	(129,592)	-	(129,592)	-
Notes	-	(5,110,000)	-	(5,110,000)	-
Interest Paid	-	(51,237)	-	(51,237)	-
Net Cash (Used) by Capital and Related Financing Activities	(505,028)	(4,430,354)	(597)	(4,935,979)	-
Net Increase (Decrease) in Cash	390,338	(4,049,801)	(425,719)	(4,085,182)	2,948,764
Cash and Cash Equivalents, January 1, 2007	13,794	5,083,051	682,140	5,778,985	12,493,058
Cash and Cash Equivalents, December 31, 2007	<u>\$ 404,132</u>	<u>\$ 1,033,250</u>	<u>\$ 256,421</u>	<u>\$ 1,693,803</u>	<u>\$ 15,441,822</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, 2007

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

	<u>Enterprise Fund</u>				<u>Governmental Activity</u>
	<u>Major</u>		<u>NonMajor</u>		<u>Internal Service Fund</u>
	<u>Lorain County Regional Airport</u>	<u>Sewer System</u>	<u>County Transit</u>	<u>Total</u>	
Operating (Loss)	\$ (86,416)	\$ (140,831)	\$ (179,811)	\$ (407,058)	\$ 3,206,029
Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	396,769	360,904	209,332	967,005	-
(Increase) Decrease in Operating Assets:					
Accounts Receivable	11,188	20,002	15,015	46,205	28,280
Intergovernment Receivable	(270,026)	159,420	182,632	72,026	-
Due from Other Funds	-	(365)	(1,477)	(1,842)	168,154
Prepaid Expense	21,750	-	-	21,750	-
Increase (Decrease) in Operating Liabilities:					
Accounts Payable	341,598	(23,719)	(645,659)	(327,780)	(420,332)
Claims Payable	-	-	-	-	(51,213)
Sick Leave, Vacation Payable	-	4,372	(6,024)	(1,652)	-
Due from Other Funds	504,503	1,036	-	505,539	17,846
Intergovernment Payable	-	(266)	870	604	-
Deferred Revenue	(24,000)	-	-	(24,000)	-
Total Adjustments	<u>981,782</u>	<u>521,384</u>	<u>(245,311)</u>	<u>1,257,855</u>	<u>(257,265)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 895,366</u>	<u>\$ 380,553</u>	<u>\$ (425,122)</u>	<u>\$ 850,797</u>	<u>\$ 2,948,764</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, 2007

	Agency Funds
Assets:	
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 18,653,884
Cash and Cash Equivalents in Segregated Accounts	7,628,381
Property and Other Taxes	345,690,616
Special Assessments	20,596,089
Intergovernment Receivable	17,417,083
 Total Assets	 \$ 409,986,053
 Liabilities:	
Local Government Taxes Payable	\$ 12,664,736
Intergovernmental Payable	353,796,940
Undistributed Monies	43,524,377
 Total Liabilities	 \$ 409,986,053

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

Lorain County, Ohio
Combining Statement of Net Assets
Discretely Presented Component Units
Lorain County Port Authority - December 31, 2007
Murray Ridge Production Center, Inc. - June 30, 2007

	Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
Assets:			
Current Assets:			
Cash and Equivalents	\$ 13,752	\$ 407,451	\$ 421,203
Investments	-	951,869	951,869
Receivables, Net of Allowances	-	258,069	258,069
Deposits	-	1,000	1,000
Prepaid Expenses	-	-	-
Total Current Assets	<u>13,752</u>	<u>1,618,389</u>	<u>1,632,141</u>
Non-Current Assets			
Restricted Bond Fund Program Reserves	<u>2,504,713</u>	-	<u>2,504,713</u>
Total Non-Current Assets	<u>2,504,713</u>	<u>-</u>	<u>2,504,713</u>
Capital Assets, Net of Depreciation			
Equipment	-	136,813	136,813
Total Capital Assets	<u>-</u>	<u>136,813</u>	<u>136,813</u>
Total Assets	<u>\$ 2,518,465</u>	<u>\$ 1,755,202</u>	<u>\$ 4,273,667</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 7,088	\$ 126,404	\$ 133,492
Intergovernmental Payable	126,864	-	126,864
Deferred Revenue	-	27,078	27,078
Total Current Liabilities	<u>133,952</u>	<u>153,482</u>	<u>287,434</u>
Net Assets:			
Restricted	2,504,713	-	2,504,713
Unrestricted	<u>(120,200)</u>	<u>1,601,720</u>	<u>1,481,520</u>
Total Net Assets	<u>\$ 2,384,513</u>	<u>\$ 1,601,720</u>	<u>\$ 3,986,233</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 Port Authority - For the Year Ended December 31, 2007
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2007

	Program Revenues		
Functions/Programs	Expenses	Charges for Services	Grants and Contributions
Lorain County Port Authority			
Economic Development	187,202	8,366	37,500
Murray Ridge Production Center, Inc.			
Production	1,945,297	1,844,421	39,462
Total Component Units	\$ 2,132,499	\$ 1,852,787	\$ 76,962

General Revenues:
Investment Income
Total General Revenue
Changes in Net Assets
Net Assets - Beginning
Net Assets - Ending

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

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

Lorain County Port Authority	Murray Ridge Production Center, Inc.	Total Component Units
(141,336)	-	(141,336)
-	(61,414)	(61,414)
\$ (141,336)	\$ (61,414)	\$ (202,750)
122,475	97,560	220,035
122,475	97,560	220,035
(18,861)	36,146	17,285
2,403,374	1,565,574	3,968,948
\$ 2,384,513	\$ 1,601,720	\$ 3,986,233

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Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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: Murray Ridge Production Center, Inc. and Lorain County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

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, 2007, the Authority has a liability to the County in the amount of \$126,864 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 Lorain County. Separately issued financial statements can be obtained from the Lorain County Port Authority, Lorain County Administration Building, Elyria, Ohio 44035.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 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.

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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 & 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.

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.

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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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.

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. These 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, the Lorain County Transit and the Lorain County Regional Airport. 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

Agency Funds. These funds are used to account for assets held by the County as an agent for other governments, other funds and individuals. These assets include property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County.

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. For the most part, the effect of Interfund activity has been removed from these statements.

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 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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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, 2007, but were levied to finance 2008 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.

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

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

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The Law Enforcement Trust Fund and Law Enforcement Tech Grant Fund are 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 personal services level except for the General Fund, which is at the fund personal services 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 2007.

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 2007, 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 investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2007 totaled \$8,972,367, which includes \$8,107,988 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

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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	7 – 25
Vehicles	15 – 20
Infrastructure	10 – 50
Sewerlines	40 – 90

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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 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, transit and airport 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.

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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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

On December 31, 2006 control of the Lorain County Regional Airport (a discretely presented component unit) was transferred to the Lorain County Commissioners and is being presented as an Enterprise Fund of the County for 2007. The County assumed the remaining assets and liabilities.

The County had previously issued notes for sewer system construction. At the time of issuance, the debt was to be paid with general revenues of the County. It has been determined that the related debt will be paid from sewer charges and special assessment from benefited property owners. The debt and construction activity has been moved to Sewer Fund/Business-Type Activity.

	Total Enterprise Funds	Major Funds	
		Lorain County Regional Airport	Sewer System
Net Assets as of December 31, 2006	\$24,623,114	\$13,661,950	\$8,990,990
Transfer of Assets and Liabilities	(79,805)	(79,805)	-
Sewer System – Capital Outlay	(193,820)	-	(193,820)
Net Assets as of January 1, 2007	<u>\$24,349,489</u>	<u>\$13,582,145</u>	<u>\$8,797,170</u>

	Total Governmental Funds	Q Construction
Fund Balance of December 31, 2006	\$112,017,795	\$(7,158,883)
Sewer System – Capital Outlay	193,820	193,820
Fund Balance restated January 1, 2007	<u>\$112,211,615</u>	<u>\$(6,965,063)</u>

Taxes receivable were previously being recognized as revenue on the full accrual basis of accounting and are now being deferred. Governmental Activities and Business-Type Activities are adjusted as follows:

	Governmental Activities	Business-Type Activities
Change in Net Assets Previously Stated at December 31, 2006	\$5,364,926	\$14,056,635
Restate for Tax Revenue Overstated	(2,851,811)	-
Restate for Capital Outlay – Sewer System	(267,826)	267,826
Changes in Net Assets Restated at December 31, 2006	<u>\$2,245,289</u>	<u>\$14,324,461</u>
Net Assets December 31, 2006	\$288,906,624	\$24,623,114
Restate for Tax Revenue Overstated	(49,836,369)	-
Transfer of Assets and Liabilities – Airport	-	(79,805)
Restate for Capital Outlay – Sewer System	193,820	(193,820)
Net Assets Restated January 1, 2007	<u>\$239,264,075</u>	<u>\$24,349,489</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

R. Entity-Wide Reconciliations

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2007:

Reconciliation of Net Assets:	
Long-Term Liabilities:	
General Obligation Bonds	\$11,725,000
Special Assessment Bonds	3,997,459
Justice Center Bonds	<u>16,495,000</u>
Total Long-Term Liability Adjustment	<u>\$32,217,459</u>
Reconciliation of Changes in Net Assets:	
Capital Outlay Adjustment:	
Government-Wide Capital Outlay	\$4,697,036
Depreciation-Entity-Wide	<u>(5,303,876)</u>
Excess Capital Outlay	<u>\$ (606,840)</u>
Issuance of Long-Term Debt:	
Principal Paid	<u>\$1,930,736</u>
Internal Service:	
Change in Net Assets-Government-Wide	\$3,151,506
Additional Entity-Wide Income	<u>19,304</u>
Internal Service, Change in Net Assets, Entity-Wide	<u>\$3,170,810</u>

NOTE 3 – COMPLIANCE AND ACCOUNTABILITY

A. Change in Accounting Principles

For fiscal year 2007, the County has implemented GASB Statement No. 45, *Accounting and Financial Reporting for Post-employment Benefits other than Pensions* and GASB Statement No. 48, *Sale and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*.

GASB Statement No. 45 supersedes GASB Statement No. 12 and establishes standards for disclosure of information on post-employment benefits other pension benefits by all state and local government employers. This information can be found in Note 14.

GASB Statement No. 48 establishes criteria that governments use to ascertain whether certain transactions should be regarded as sales or collateralized borrowings and the required disclosure requirements.

The implementation of GASB Statements No. 45 and No. 48 did not have an effect on the financial statements of the County.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

B. Fund Deficits

The following funds had deficit in net assets at December 31, 2007:

	<u>Deficit</u>
Special Revenue Funds:	
Bascule Bridge	\$ (73,671)
Community Housing Improvement	(4,049)
Local Law Enforcement Block Grant	(54,476)
Ditch Rotary	(42,531)
Debt Service	(841,253)

The 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

State statutes classify monies held by the County into three categories.

1. Active deposits are public deposits necessary to meet current demands on the treasury. Such monies 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.
2. Inactive deposits are public deposits that the County 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.
3. Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but 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 passbook accounts.

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

Interim monies are permitted to be deposited or invested in the following securities:

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 and 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, Government National Mortgage Association and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
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;
6. The State Treasurer's investment pool (STAR Ohio); and
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time.

The County may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the County.

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

Deposits – Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. According to state law, public depositories must give security for all public funds on deposit in excess of those funds that are insured by the Federal Deposit Insurance Corporation (FDIC) or by any other agency or instrumentality of the federal government. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. The County has no deposit policy dealing with deposit custodial credit risk beyond the requirement in state statute.

At December 31, 2007, the carrying amount of all County deposits was \$31,550,233. Of the County's bank balance of \$34,754,255, \$1,731,511 was covered by FDIC. The remaining \$33,022,744 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

Investments- As of December 31, 2007, the County had the following investments and maturities:

	<u>Fair Value</u>	<u>Investment Maturity (in years)</u>	
		<u>Less than One Year</u>	<u>1 – 2</u>
STAR Ohio	\$ 31,081,488	\$31,081,488	\$ -
FHLMC	16,527,774	8,498,210	8,029,564
FNMA	20,575,625	5,989,375	14,586,250
FHLB	33,154,063	12,519,531	20,634,532
FFCB	996,563	996,563	-
Money Market Funds	9,510,964	9,510,964	-
Overnight Repurchase Agreement	8,361,548	8,361,548	-
Total Investments	\$120,208,025	\$76,957,679	\$43,250,346

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. According to the County’s policy, investments made by the Treasurer must mature within five years from the date of purchase with an average weighted maturity not to exceed two years.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments had the following ratings by Standard & Poors. The County has no investment policy dealing with investment credit risk beyond the requirement in State Statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

FNMA	AAA
FHLB	AAA
FFCB	AAA
FHLMC	AAA
STAR Ohio	AAA
Overnight Repurchase Agreement	Unrated

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Overnight Repurchase Agreement, STAR Ohio, Federal Home Loan Bank Discount Notes, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation Discount Notes, Money Market and the Federal National Mortgage Association Discount Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty’s trust department or agent but not in the County’s name. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State Statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk is the possibility of loss attributed to the magnitude of the County’s investment in a single issuer. The County’s investments are in STAR Ohio, Federal Home Loan Mortgage Corporation Discount Notes, Federal National Mortgage Association Discount Notes, Federal Home Loan Bank Discount Notes, Federal Farm Credit Bank Discount Notes, Money Market and Overnight Repurchase Agreement. These investments are 26%, 14%, 17%, 28%, 1%, 7% and 7% respectively, of the County’s total investments. The County’s policy places no limit on the amount that may be invested in any one issuer.

STAR Ohio is an investment pool managed by the State Treasurer’s Office that allows governments within the State to pool their funds for investment purposes. 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 that is the price the investment could be sold for on December 31, 2007.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 2007 are levied after October 1, 2006, on the assessed value as of January 1, 2006, 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 2007 were intended to finance 2007 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 2007 became a lien December 31, 2006, are levied after October 1, 2006, and are collected in 2007 with real property taxes. 2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are 6.25% of actual value.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2007 was \$13.49 per \$1,000 of assessed value. The assessed values upon which the 2007 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$6,523,764,330
Tangible Personal:	
General	125,425,945
Public Utilities	242,322,740
Total	<u><u>\$6,891,513,015</u></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, 2007.

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.

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 2007, sales tax revenue amounted to \$23,760,781.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

NOTE 7 - RECEIVABLES

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

	<u>General</u>	<u>Job & 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>Lorain County Regional Airport</u>	<u>Q Construction</u>	<u>Nonmajor Governmental Funds</u>
Receivables:											
Interest	\$ 1,244,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,640
Property and other Taxes	8,632,443	-	8,948,094	10,451,693	17,856,126	-	-	-	-	-	5,346,237
Sales Tax	2,705,565	-	-	-	-	-	-	-	-	-	1,351,115
Accounts	392,259	-	3,600	3,760	525,802	6,491	33,574	-	1,500	-	1,007,622
Special Assessment	-	-	-	-	-	30,453	-	-	-	-	3,507,152
Intergovernmental	379,345	8,181,997	6,692,483	1,397,638	2,648,351	13,615	171,579	17,777	270,026	1,215,143	12,973,301
Local Government	<u>2,935,592</u>	-	-	-	-	-	-	-	-	-	-
Net Total Receivables	<u>\$16,289,400</u>	<u>\$8,181,997</u>	<u>\$15,644,177</u>	<u>\$11,853,091</u>	<u>\$21,030,279</u>	<u>\$50,559</u>	<u>\$205,153</u>	<u>\$17,777</u>	<u>\$271,526</u>	<u>\$1,215,143</u>	<u>\$24,192,067</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

NOTE 8 – CAPITAL ASSETS

Construction-In-Progress: The County has active construction projects as of December 31, 2007, of more than \$4 million for a Transportation Center, Justice Center expansion, Airport expansion and improvement project.

Capital asset activity for the County for the year ended December 31, 2007, appears on the following page.

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

Governmental Activities:	
Legislative & Executive	\$ 434,375
Judicial	964,915
Public Safety	583,659
Public Works	2,889,565
Health	118,508
Human Services	312,854
Total Depreciation Expense –Governmental Activities	<u>\$5,303,876</u>
Business-Type Activities:	
Buildings, Structures and Improvements	\$ 372,819
Vehicles	229,040
Machinery & Equipment	4,242
Sewer Plants	66,835
Sewer Lines	266,441
Water Lines	27,628
Total Depreciation Expense –Business-Type Activities	<u>\$ 967,005</u>

Activity for the Component Units for the years ended December 31, 2007 and June 30, 2007 are as follows:

	<u>Beginning Balance</u>	<u>Changes in Assets</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:			
Construction In Progress	\$ 14,957	\$(14,957)	\$ -
Total Capital Assets, Not Being Depreciated	<u>14,957</u>	<u>(14,957)</u>	<u>-</u>
Capital Assets Being Depreciated:			
Machinery & Equipment	205,717	25,622	231,339
Total Capital Assets, Being Depreciated	<u>205,717</u>	<u>25,622</u>	<u>231,339</u>
Less Accumulated Depreciation:			
Machinery & Equipment	45,492	49,034	94,526
Total Accumulated Depreciation	<u>45,492</u>	<u>49,034</u>	<u>94,526</u>
Total Capital Assets, Being Depreciated, Net	<u>160,225</u>	<u>(23,412)</u>	<u>136,813</u>
Component Units Capital Assets, Net	<u>\$175,182</u>	<u>\$(38,369)</u>	<u>\$136,813</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

Activity for the Governmental Activities for the year ended December 31, 2007 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 5,078,882	\$ 280,949	\$ -	\$ 5,359,831
Construction In Progress	7,032,830	958,028	4,189,387	3,801,471
Total Capital Assets, Not Being Depreciated	<u>12,111,712</u>	<u>1,238,977</u>	<u>4,189,387</u>	<u>9,161,302</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	101,286,977	4,751,031	-	106,038,008
Vehicles	5,842,163	339,207	440,580	5,740,790
Machinery & Equipment	4,882,305	1,276,109	230,555	5,927,859
Furniture & Fixtures	130,040	-	-	130,040
Infrastructure	89,943,120	-	-	89,943,120
Total Capital Assets, Being Depreciated	<u>202,084,605</u>	<u>6,366,347</u>	<u>671,135</u>	<u>207,779,817</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	20,793,677	2,001,059	-	22,794,736
Vehicles	3,673,537	259,481	436,486	3,496,532
Machinery & Equipment	2,867,239	263,645	230,555	2,900,329
Furniture & Fixtures	110,811	3,334	-	114,145
Infrastructure	45,273,853	2,776,357	-	48,050,210
Total Accumulated Depreciation	<u>72,719,117</u>	<u>5,303,876</u>	<u>667,041</u>	<u>77,355,952</u>
Total Capital Assets, Being Depreciated, Net	<u>129,365,488</u>	<u>1,062,471</u>	<u>4,094</u>	<u>130,423,865</u>
Governmental Activities Capital Assets, Net	<u>\$141,477,200</u>	<u>\$2,301,448</u>	<u>\$4,193,481</u>	<u>\$139,585,167</u>

Activity for the Business-Type Activities for the year ended December 31, 2007 are as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,531,484	\$ -	\$ -	\$ 4,531,484
Construction in Progress	518,708	230,983	518,708	230,983
Total Capital Assets, Not Being Depreciated	<u>5,050,192</u>	<u>230,983</u>	<u>518,708</u>	<u>4,762,467</u>
Capital Assets Being Depreciated:				
Buildings, Structures and Improvements	9,030,116	-	-	9,030,116
Vehicles	3,544,613	-	143,520	3,401,093
Machinery & Equipment	29,694	-	-	29,694
Sewer Plants	222,829	4,126,569	222,829	4,126,569
Sewer Lines	12,492,435	829,603	-	13,322,038
Water Lines	1,862,800	-	-	1,862,800
Total Capital Assets, Being Depreciated	<u>27,182,487</u>	<u>4,956,172</u>	<u>366,349</u>	<u>31,772,310</u>
Less Accumulated Depreciation:				
Buildings, Structures and Improvements	126,232	372,819	-	499,051
Vehicles	1,423,942	229,040	87,990	1,564,992
Machinery & Equipment	-	4,242	-	4,242
Sewer Plants	180,113	66,835	180,113	66,835
Sewer Lines	3,367,801	266,441	-	3,634,242
Water Lines	1,313,535	27,628	-	1,341,163
Total Accumulated Depreciation	<u>6,411,623</u>	<u>967,005</u>	<u>268,103</u>	<u>7,110,525</u>
Total Capital Assets, Being Depreciated, Net	<u>20,770,864</u>	<u>3,989,167</u>	<u>98,246</u>	<u>24,661,785</u>
Business-Type Activities Capital Assets, Net	<u>\$25,821,056</u>	<u>\$4,220,150</u>	<u>\$616,954</u>	<u>\$29,424,252</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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	301,028,020	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 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 \$2,334,407 reported in the fund at December 31, 2007, 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 2005, 2006 and 2007 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2005	\$1,662,734	\$14,997,388	\$14,618,837	\$2,041,285
2006	2,041,285	16,251,987	15,907,652	2,385,620
2007	2,385,620	15,134,735	15,185,948	2,334,407

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 2007 was \$1,058,421.

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 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 2007 the County contributed \$50,953.

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 2007.

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 2007.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 2007.

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, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

For the year ended December 31, 2007, the members of all three plans were required to contribute 9.5% of their annual covered salaries. The County's contribution rate for pension benefits for 2007 was 13.85% for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1% and the employer contribution is 17.17%. 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, 2007, 2006 and 2005 were \$12,507,425, \$11,854,007, and \$11,416,245, respectively. The full amount has been contributed for 2006 and 2005. 92% has been contributed for 2007 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, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

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 among various investment choices. 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

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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 31st 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 contributions 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 reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

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 members who die before retirement age may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of 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, 2007 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, 2007, 2006 and 2005 were \$239,785, \$228,658 and \$211,220 respectively. The full amount has been contributed for 2007, 2006 and 2005.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2007 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, or by calling 1-888-227-7877.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

In addition to the pension benefits described in Note 13, OPERS maintains a cost sharing multiple employer defined benefit post employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and 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. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. 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 2007 employer contribution rate was 13.85% of covered payroll and 5.0% from January 1 through June 30, 2007 and 6.0% from July 1 through December 31, 2007, was used to fund health care for the year. For law enforcement employees, the employer contribution rate was 17.17%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local employer units and 18.1% of covered payroll for law enforcement and public safety employer units. Active members do not make contributions to the OPEB Plan. The County's contributions to OPERS which were used to fund post employment benefits for the year ended December 31, 2007, 2006 and 2005 were \$4,915,110, \$3,853,575 and \$3,333,310 respectively of which \$650,963, \$504,387 and \$430,247 for employees not engaged in law enforcement and \$36,945, \$29,043 and \$26,403 for law enforcement employees, was allocated to the health care plan.

OPERS' Post Employment Health Care Plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) effective January 1, 2007. Member and employee contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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, 2007 and 2006, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$17,128 during 2007.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

The balance in the Health Care Stabilization Fund was \$4.1 billion on June 30, 2007. For the fiscal year ended June 30, 2007 net health care costs paid by STRS Ohio were \$265,558,000. There were 122,934 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. Employees hired after November 15, 2005 and upon separation from the County or retirement with five years or more of public service under OPERS with his or her current employer, shall receive cash payment of sick leave not to exceed 250 hours. The employee shall retain any remaining leave balance for credit upon re-employment in the public service. This sick leave conversion payment shall be based on the employee's rate of pay at the time of separation or death.

The estate of the deceased employee shall be eligible for 100% of the employee's sick leave balance as of the date of their death, providing they are otherwise qualified to receive such benefit (five years of service under OPERS). Such payment shall be made in accordance with 2113.04 of the Ohio Revised Code, or shall be paid to the employee's estate.

Compensated absences are reported in governmental funds only if they have matured.

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 \$110,954 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, 2007, consisted of the following:

	<u>Balance</u> <u>1/1/07</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/07</u>
Enterprise				
2006-4.50% Sewer Improvements Note Due 8/20/07	\$1,260,000	\$ -	\$(1,260,000)	\$ -
2006-4.50% Sewer Improvements Note Due 11/14/07	3,850,000	-	(3,850,000)	-
2007-4.50% Sewer Improvements Note Due 8/15/08	-	5,355,000	-	5,355,000
Governmental				
2006-4.75% Highway Improvements Note Due 6/06/07	2,370,000	-	(2,370,000)	-
2007-4.25% Highway Improvements Note Due 3/28/08	-	950,000	-	950,000
2007-4.25% Highway Improvements Note Due 6/04/08	-	2,500,000	-	2,500,000
Total Short-Term Notes	<u>\$7,480,000</u>	<u>\$8,805,000</u>	<u>\$(7,480,000)</u>	<u>\$8,805,000</u>

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

B. Bonded Long-Term Debt

Changes in long-term obligations of the County during 2007 were as follows:

	<u>Balance 1/1/07</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/07</u>	<u>Amount Due In One Year</u>
General Obligation Bonds- Unvoted					
2002-3.00% to 5.50% Justice Center Bonds (Org. \$25,000,000)	\$17,255,000	\$ -	\$ (760,000)	\$16,495,000	\$ 790,000
2004-2.00% to 4.35% Various Improvements (Org. \$3,870,000)	3,580,000	-	(155,000)	3,425,000	155,000
2005-3.00% to 5.00% General Obligation Refunding Bonds (Org. \$5,560,000)	4,785,000	-	(400,000)	4,385,000	415,000
2006-4.00% General Obligation Energy Conservation Bonds (Org. \$4,220,000)	4,220,000	-	(305,000)	3,915,000	425,000
Total General Obligation Bonds -Unvoted	<u>29,840,000</u>	<u>-</u>	<u>(1,620,000)</u>	<u>28,220,000</u>	<u>1,785,000</u>
Special Assessment Bonds- Governmental Commitment					
1987-7.875% Sanitary Sewer	100,000	-	(100,000)	-	-
2000-5.480% Allison Ditch Improvement (Org. \$6,721)	3,195	-	(736)	2,459	776
2000-4.45% to 5.95% Sanitary Sewer (Org. \$575,000)	465,000	-	(25,000)	440,000	25,000
2001-2.50% to 5.00% Sewer System Improvement (Org. \$4,560,000)	3,740,000	-	(185,000)	3,555,000	190,000
Total Special Assessment Bonds	<u>4,308,195</u>	<u>-</u>	<u>(310,736)</u>	<u>3,997,459</u>	<u>215,776</u>
Total Bonded Long-Term Debt	<u>\$34,148,195</u>	<u>\$ -</u>	<u>\$(1,930,736)</u>	<u>\$32,217,459</u>	<u>\$2,000,776</u>

C. Other Long-Term Debt

	<u>Balance 1/1/07</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/07</u>	<u>Amount Due In One Year</u>
OWDA Loans					
Sewer Improvement 101 – 5.20%	\$ 282,678	\$ -	\$ (41,280)	\$241,398	\$ 43,454
Sewer Improvement 102 – 4.80%	595,116	-	(67,659)	527,457	70,946
Sewer Improvement 103 – 4.56%	209,142	-	(20,653)	188,489	21,605
Total OWDA Loan	<u>\$1,086,936</u>	<u>\$ -</u>	<u>\$(129,592)</u>	<u>\$957,344</u>	<u>\$136,005</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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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>
2008	\$ 1,785,000	\$ 1,302,734	\$ 215,776	\$ 193,345	\$136,005	\$ 44,824
2009	1,840,000	1,239,476	225,819	184,402	142,736	38,092
2010	1,915,000	1,172,051	225,864	174,782	149,801	31,026
2011	1,990,000	1,093,686	240,000	164,985	157,218	23,611
2012	2,070,000	1,008,860	250,000	154,515	165,004	15,826
2013-2017	10,030,000	3,613,953	1,445,000	581,755	206,580	11,448
2018-2022	8,070,000	1,442,423	1,395,000	177,703	-	-
2023-2027	<u>520,000</u>	<u>34,020</u>	-	-	-	-
Total	<u>\$28,220,000</u>	<u>\$10,907,203</u>	<u>\$3,997,459</u>	<u>\$1,631,487</u>	<u>\$957,344</u>	<u>\$164,827</u>

Change in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2007, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Bonds Payable:					
General Obligations Bonds	\$29,840,000	\$ -	\$(1,620,000)	\$28,220,000	\$1,785,000
Special Assessment Debt					
With Government Commitment	4,308,195	-	(310,736)	3,997,459	215,776
Total Bonds Payable	34,148,195	-	(1,930,736)	32,217,459	2,000,776
Compensated Absences	13,184,908	8,937,543	(7,445,582)	14,676,869	4,628,279
Governmental Activity- Long Term Liabilities	<u>\$47,333,103</u>	<u>\$8,937,543</u>	<u>\$(9,376,318)</u>	<u>\$46,894,328</u>	<u>\$6,629,055</u>
Business-Type Activities:					
OWDA Loans	\$1,086,936	\$ -	\$(129,592)	\$ 957,344	\$136,005
Compensated Absences	112,606	49,419	(51,071)	110,954	37,642
Business-Type Activity - Long Term Liabilities	<u>\$1,199,542</u>	<u>\$49,419</u>	<u>\$(180,663)</u>	<u>\$1,068,298</u>	<u>\$173,647</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 which do not normally include Q Construction and Debt Service. Delinquent special assessments due the county at December 31, 2007 was \$222,087.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

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, 2007, there were nineteen series of Healthcare Revenue Bonds and three Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,443,450,000 and \$18,200,000, respectively.

NOTE 18 - INTERFUND TRANSACTIONS

Due To/Due From other funds balances as of December 31, 2007 follow:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
Job and Family Services	General Fund	\$ 6,240
Job and Family Services	MRDD	6,250
Children Services	General Fund	96,114
Children Services	Community Mental Health	47,873
Children Services	Nonmajor Governmental Funds	5,148
MRDD	Nonmajor Governmental Funds	5,026
MRDD	Enterprise Fund	4,800
Q Construction	General Fund	67,230
Nonmajor Governmental Funds	General Fund	1,232,400
Nonmajor Governmental Funds	Job and Family Services	652,601
Nonmajor Governmental Funds	Community Mental Health	57,866
Nonmajor Governmental Funds	Nonmajor Governmental Funds	141,666
General Fund	Nonmajor Governmental Funds	26,311
Enterprise Fund	General Fund	503,348
Enterprise Fund	Nonmajor Governmental Funds	4,234
Total – All Funds		<u><u>\$2,857,107</u></u>

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Q Construction	\$13,280,157
	Nonmajor Governmental Funds	1,279,372
	Enterprise Fund	460,249
		<u><u>\$15,019,778</u></u>

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Inter Fund Transfers:

	General Fund	Transfers in:	Total
		Nonmajor Governmental	
Transfers Out:			
General Fund	\$ -	\$3,668,617	\$3,668,617
MRDD	-	5,600,000	5,600,000
Nonmajor Governmental	40,286	-	40,286
Total Transfers In	<u>\$40,286</u>	<u>\$9,268,617</u>	<u>\$9,308,903</u>

All balances in the Due From/Due To schedule resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The balance of \$1,279,372 due to the General Fund for advances to Nonmajor Governmental Funds results from cash flow issues in those funds.

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

NOTE 19 – BUDGETARY BASIS OF ACCOUNTING

A reconciliation for the major governmental funds at December 31, 2007 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:

	General Fund	Job and Family Services	Children Services	MRDD	Community Mental Health
Budget Basis	\$(3,300,602)	\$(1,022,578)	\$(598,126)	\$(1,637,896)	\$ (718,316)
Net Adjustment for Revenue Accruals	706,285	(204,685)	1,321,507	(195,212)	(124,980)
Net Adjustment for Expenditure Accruals	703,482	(487,923)	(433,767)	366,807	(2,463,709)
Net Adjustment for Encumbrances	1,418,828	58,489	73,206	738,363	-
Net Adjustments for Other Financing Sources (Uses) Accruals	14,707	-	-	-	-
GAAP Basis	<u>\$ (457,300)</u>	<u>\$(1,656,697)</u>	<u>\$362,820</u>	<u>\$ (727,938)</u>	<u>\$(3,307,005)</u>

NOTE 20 – TRANSFER FROM PRIMARY GOVERNMENT

The component units received \$25,000 of operating funds from The Primary Government. These amounts are included under Legislative and Executive miscellaneous allocations to component units in the General Fund.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

NOTE 21 - 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, 2007.

B. Litigation

As of December 31, 2007, 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 22 - RELATED PARTY TRANSACTIONS

During 2007 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. It is a discretely presented component unit of Lorain County, disclosed \$258,912 for such contributions.

NOTE 23 - CONTRACTUAL COMMITMENTS

During 2007, the County entered into various contracts for building construction and renovations totaling \$4,198,674. The amount paid on the contracts were \$2,946,760 with \$36,228 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$1,251,914.

NOTE 24 - 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 25 - SUBSEQUENT EVENT

On March 27, 2008 the County issued \$680,000 Highway Improvement Note Series 2008 for the payment of Highway Improvement Note due March 28, 2008. On June 3, 2008 the County issued \$2,610,000 Highway Improvement Note Series 2008B for the payment of Highway Improvements Note due June 4, 2008.

NOTE 26 - 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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

- 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, 2007 the value of these services was estimated to be \$258,912.
- 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.

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 \$407,451 at June 30, 2007, which was insured for \$344,530 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$258,069 at June 30, 2007.

3. Investments

Investments at June 30, 2007 consist of the bonds and funds, which are recorded at fair value.

4. Investment Income

Investment income for the year ended June 30, 2007, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

5. Restricted Funds

During the year ended June 30, 2007, the board restricted a certain amount of previously unrestricted funds for future operating reserves.

NOTE 27 - 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. Each member 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.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

As of December 31, 2007, the Authority has a liability to the County in the amount of \$126,864 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 activity. 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. The Authority has elected not to apply FASB Statements and Interpretations issued after November 30, 1989.

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. Change in Accounting Principle

For year 2007, the Authority has implemented GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues" which establishes criteria that governments will use to ascertain whether the proceeds received should be reported as revenue or as a liability. The implementation of GASB 48 had no material effect on the financial statements of the County.

3. 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, 2007, the bank balance of the Authority's deposits was \$14,826. Federal Depository Insurance covered the entire bank balance.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

Investments – As of December 31, 2007, the Authority had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than One Year
First American Government Obligation Fund	\$2,504,713	\$2,504,713

Interest Rate Risk: The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. Accordingly to the Authority’s policy, investments made by the Treasurer must mature within five years from the date of purchase with an average weighted maturity not to exceed two years.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments had the following ratings by Standard & Poors.

First American Government Obligation Fund	AAAm
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Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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

4. 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.

5. 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 \$2,504,713 at December 31, 2007 and are reflected in the Statement of Net Assets.

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

6. RELATED PARTY TRANSACTIONS

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

Lorain County, Ohio
Notes to Financial Statements
For the Year Ended December 31, 2007

COMBINING FINANCIAL
STATEMENTS AND SCHEDULES

General Fund

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

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 9,146,793	\$ 9,600,773	\$ 9,611,893	\$ -	\$ 9,611,893	\$ 11,120
Sales Tax	14,800,000	15,521,638	15,521,638	-	15,521,638	-
Charges for Services	1,600,525	2,027,280	2,027,564	-	2,027,564	284
Licenses, Permits and Fees	10,056,733	9,091,713	9,163,090	-	9,163,090	71,377
Fines and Forfeitures	1,560,797	1,500,044	1,508,920	-	1,508,920	8,876
Intergovernmental	7,645,438	7,623,918	7,623,918	-	7,623,918	-
Interest	4,528,875	8,669,979	8,669,988	-	8,669,988	9
Other	1,282,300	2,089,685	2,091,343	-	2,091,343	1,658
Total Revenues	50,621,461	56,125,030	56,218,354	-	56,218,354	93,324
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	1,295,598	1,243,674	1,098,043	-	1,098,043	145,631
Fringe Benefits	187,102	190,387	170,785	-	170,785	19,602
Supplies and Materials	60,451	64,613	59,071	1,533	60,604	4,009
Contractual Services	14,851	12,851	4,695	445	5,140	7,711
Equipment	59,873	85,870	77,905	5,139	83,044	2,826
Other	31,541	26,904	15,305	3,338	18,643	8,261
Total Commissioners	1,649,416	1,624,299	1,425,804	10,455	1,436,259	188,040
Auditor:						
Salaries and Wages	1,301,767	1,376,157	1,375,815	-	1,375,815	342
Fringe Benefits	192,185	213,080	211,796	-	211,796	1,284
Supplies and Materials	44,023	36,523	34,275	-	34,275	2,248
Contractual Services	216,653	202,653	109,355	88,623	197,978	4,675
Equipment	1,159	1,159	432	-	432	727
Other	120,234	160,039	153,163	-	153,163	6,876
Total Auditor	1,876,021	1,989,611	1,884,836	88,623	1,973,459	16,152
Treasurer:						
Salaries and Wages	340,694	337,894	337,782	-	337,782	112
Fringe Benefits	51,187	57,460	54,309	-	54,309	3,151
Supplies and Materials	18,242	28,042	27,552	-	27,552	490
Contractual Services	10,237	24,237	23,396	-	23,396	841
Equipment	4,672	1,672	552	-	552	1,120
Other	11,101	6,828	3,572	-	3,572	3,256
Total Treasurer	436,133	456,133	447,163	-	447,163	8,970
Prosecuting Attorney:						
Salaries and Wages	2,711,620	3,325,954	3,307,927	-	3,307,927	18,027
Fringe Benefits	477,854	616,802	605,931	-	605,931	10,871
Supplies and Materials	43,434	56,438	55,905	-	55,905	533
Contractual Services	10,048	17,989	17,596	-	17,596	393
Equipment	63,362	43,498	37,728	5,620	43,348	150
Other	69,700	63,571	63,570	-	63,570	1
Total Prosecuting Attorney	3,376,018	4,124,252	4,088,657	5,620	4,094,277	29,975

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	134,463	117,463	113,247	-	113,247	4,216
Fringe Benefits	21,147	21,147	17,178	-	17,178	3,969
Supplies and Materials	8,866	9,466	7,335	-	7,335	2,131
Contractual Services	47,379	45,947	38,639	4,118	42,757	3,190
Equipment	23,987	41,987	36,813	-	36,813	5,174
Other	812	637	522	-	522	115
Total Records Center	236,654	236,647	213,734	4,118	217,852	18,795
Board of Revisions:						
Salaries and Wages	72,529	72,529	71,914	-	71,914	615
Fringe Benefits	11,066	11,782	11,778	-	11,778	4
Supplies and Materials	1,494	1,034	236	-	236	798
Contractual Services	464	539	336	-	336	203
Equipment	1,815	2,716	1,194	-	1,194	1,522
Other	1,251	19	10	-	10	9
Total Board of Revisions	88,619	88,619	85,468	-	85,468	3,151
Board of Elections:						
Salaries and Wages	1,214,122	1,398,063	1,397,377	-	1,397,377	686
Fringe Benefits	144,364	179,528	170,242	-	170,242	9,286
Supplies and Materials	77,510	228,988	172,006	52,052	224,058	4,930
Contractual Services	105,394	128,033	116,516	10,000	126,516	1,517
Equipment	20,926	42,023	27,688	9,587	37,275	4,748
Other	48,361	19,935	19,576	-	19,576	359
Total Board of Elections	1,610,677	1,996,570	1,903,405	71,639	1,975,044	21,526
Community Maintenance:						
Salaries and Wages	1,517,515	1,552,515	1,440,712	-	1,440,712	111,803
Fringe Benefits	229,026	245,648	224,898	-	224,898	20,750
Supplies and Materials	658,613	729,150	619,117	20,078	639,195	89,955
Contractual Services	3,175,807	3,470,127	3,077,610	257,162	3,334,772	135,355
Equipment	137,712	243,593	189,263	11,415	200,678	42,915
Capital Outlay	32,419	32,419	-	-	-	32,419
Other	29,746	27,121	13,997	1,000	14,997	12,124
Total Community Maintenance	5,780,838	6,300,573	5,565,597	289,655	5,855,252	445,321
Community Development:						
Salaries and Wages	523,307	566,861	545,531	-	545,531	21,330
Fringe Benefits	88,181	92,890	85,024	-	85,024	7,866
Supplies and Materials	5,457	5,457	2,520	-	2,520	2,937
Contractual Services	296,751	580,751	509,929	21,644	531,573	49,178
Equipment	14,216	66,967	60,499	3,503	64,002	2,965
Other	132,246	135,991	89,146	9,608	98,754	37,237
Total Community Development	1,060,158	1,448,917	1,292,649	34,755	1,327,404	121,513

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	596,197	620,869	619,349	-	619,349	1,520
Fringe Benefits	90,355	99,763	99,689	-	99,689	74
Supplies and Materials	9,934	11,382	9,384	-	9,384	1,998
Contractual Services	-	2,330	1,883	-	1,883	447
Other	8,907	7,059	6,736	-	6,736	323
Total Recorder	705,393	741,403	737,041	-	737,041	4,362
Port Authority:						
Contractual Services	50,000	50,000	25,000	-	25,000	25,000
Total Port Authority	50,000	50,000	25,000	-	25,000	25,000
Building Inspection:						
Salaries and Wages	108,400	108,400	91,423	-	91,423	16,977
Fringe Benefits	16,857	16,897	14,704	-	14,704	2,193
Supplies and Materials	2,400	2,400	1,395	-	1,395	1,005
Contractual Services	1,200	2,200	2,031	-	2,031	169
Equipment	4,312	4,312	4,312	-	4,312	-
Other	9,200	8,160	2,180	-	2,180	5,980
Total Building Inspection	142,369	142,369	116,045	-	116,045	26,324
Insurance/Pensions/Taxes:						
Fringe Benefits	7,149,616	7,285,545	6,992,994	-	6,992,994	292,551
Contractual Services	24,320	29,320	3,460	-	3,460	25,860
Other	95,520	110,869	46,803	-	46,803	64,066
Total Insurance/Pensions/Taxes	7,269,456	7,425,734	7,043,257	-	7,043,257	382,477
Miscellaneous:						
Fringe Benefits	-	51,039	51,039	-	51,039	-
Contractual Services	775,398	1,459,621	1,069,210	321,369	1,390,579	69,042
Other	5,100,500	1,416,411	728,079	29,074	757,153	659,258
Total Miscellaneous	5,875,898	2,927,071	1,848,328	350,443	2,198,771	728,300
Total General Government - Legislative and Executive	30,157,650	29,552,198	26,676,984	855,308	27,532,292	2,019,906
Judicial:						
Court of Appeals:						
Contractual Services	197,211	199,432	198,258	-	198,258	1,174
Total Court of Appeals	197,211	199,432	198,258	-	198,258	1,174

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, 2007

	<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>
Common Pleas Court:						
Salaries and Wages	2,152,781	2,487,931	2,484,438	-	2,484,438	3,493
Fringe Benefits	351,784	368,484	356,122	-	356,122	12,362
Supplies and Materials	53,930	69,180	57,790	-	57,790	11,390
Contractual Services	955,379	1,364,923	1,328,634	8,146	1,336,780	28,143
Equipment	60,874	35,783	29,693	-	29,693	6,090
Other	28,631	37,031	25,827	-	25,827	11,204
Total Common Pleas Court	<u>3,603,379</u>	<u>4,363,332</u>	<u>4,282,504</u>	<u>8,146</u>	<u>4,290,650</u>	<u>72,682</u>
Domestic Relations-Domestic Relations:						
Salaries and Wages	2,007,920	2,238,640	2,238,088	-	2,238,088	552
Fringe Benefits	314,489	382,836	380,059	-	380,059	2,777
Supplies and Materials	25,560	38,666	28,568	10,033	38,601	65
Contractual Services	21,116	24,594	24,167	91	24,258	336
Equipment	28,500	28,145	25,786	2,290	28,076	69
Other	25,970	36,972	29,319	7,516	36,835	137
Total Domestic Relations - Domestic Relations	<u>2,423,555</u>	<u>2,749,853</u>	<u>2,725,987</u>	<u>19,930</u>	<u>2,745,917</u>	<u>3,936</u>
Domestic Relations-Juvenile Probation:						
Salaries and Wages	1,394,954	1,381,608	1,381,589	-	1,381,589	19
Fringe Benefits	216,289	228,858	228,609	-	228,609	249
Supplies and Materials	31,000	32,909	29,725	3,183	32,908	1
Contractual Services	409,009	518,699	510,072	7,056	517,128	1,571
Equipment	23,919	22,718	22,422	-	22,422	296
Other	33,167	34,108	33,284	-	33,284	824
Total Domestic Relations - Juvenile Probation	<u>2,108,338</u>	<u>2,218,900</u>	<u>2,205,701</u>	<u>10,239</u>	<u>2,215,940</u>	<u>2,960</u>
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	1,091,095	1,229,643	1,225,070	-	1,225,070	4,573
Fringe Benefits	168,275	196,903	196,691	-	196,691	212
Supplies and Materials	66,823	64,058	63,432	382	63,814	244
Contractual Services	392,977	393,971	367,885	25,150	393,035	936
Equipment	14,951	15,221	15,212	-	15,212	9
Other	1,350	1,100	1,100	-	1,100	-
Total Domestic Relations-Juvenile Detention Home	<u>1,735,471</u>	<u>1,900,896</u>	<u>1,869,390</u>	<u>25,532</u>	<u>1,894,922</u>	<u>5,974</u>
Domestic Relations-Child Support:						
Salaries and Wages	196,650	392,601	392,208	-	392,208	393
Fringe Benefits	97,713	175,971	173,620	-	173,620	2,351
Supplies and Materials	18,150	34,106	18,016	16,090	34,106	-
Contractual Services	29,209	61,273	61,253	-	61,253	20
Equipment	4,577	8,011	7,756	-	7,756	255
Other	1,500	3,360	2,156	800	2,956	404
Total Domestic Relations-Child Support:	<u>347,799</u>	<u>675,322</u>	<u>655,009</u>	<u>16,890</u>	<u>671,899</u>	<u>3,423</u>

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	457,482	356,650	356,576	-	356,576	74
Fringe Benefits	70,802	57,592	57,555	-	57,555	37
Supplies and Materials	6,193	7,983	7,789	-	7,789	194
Contractual Services	40,656	44,167	40,075	3,866	43,941	226
Equipment	900	80	-	-	-	80
Other	327	95	95	-	95	-
Total Domestic Relations-Hazel Webber Home	576,360	466,567	462,090	3,866	465,956	611
Probate Court:						
Salaries and Wages	457,405	559,697	559,011	-	559,011	686
Fringe Benefits	70,967	80,198	80,194	-	80,194	4
Supplies and Materials	11,230	14,467	10,767	3,700	14,467	-
Contractual Services	27,140	26,044	22,686	3,358	26,044	-
Equipment	11,810	-	-	-	-	-
Other	3,430	3,878	3,878	-	3,878	-
Total Probate Court	581,982	684,284	676,536	7,058	683,594	690
Clerk of Courts:						
Salaries and Wages	930,181	1,104,651	1,099,652	-	1,099,652	4,999
Fringe Benefits	110,977	173,715	173,427	-	173,427	288
Supplies and Materials	30,567	48,317	46,069	-	46,069	2,248
Contractual Services	50,327	43,327	42,127	828	42,955	372
Equipment	20,842	3,254	2,840	-	2,840	414
Other	7,410	4,510	3,357	-	3,357	1,153
Total Clerk of Courts	1,150,304	1,377,774	1,367,472	828	1,368,300	9,474
Municipal Court:						
Salaries and Wages	615,000	615,000	489,161	-	489,161	125,839
Fringe Benefits	151,468	140,568	93,274	-	93,274	47,294
Contractual Services	403,000	413,900	379,890	-	379,890	34,010
Total Municipal Courts	1,169,468	1,169,468	962,325	-	962,325	207,143
Education Law Libraries:						
Salaries and Wages	112,023	112,023	110,828	-	110,828	1,195
Fringe Benefits	19,045	19,045	17,495	-	17,495	1,550
Total Education Law Libraries	131,068	131,068	128,323	-	128,323	2,745
Total General Government - Judicial	14,024,935	15,936,896	15,533,595	92,489	15,626,084	310,812

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	322,581	316,081	315,528	-	315,528	553
Fringe Benefits	48,978	51,258	51,134	-	51,134	124
Supplies and Materials	2,138	365	261	-	261	104
Contractual Services	80,572	117,727	87,134	26,411	113,545	4,182
Equipment	4,513	106	73	-	73	33
Other	13,708	15,008	13,570	-	13,570	1,438
Total Coroner	472,490	500,545	467,700	26,411	494,111	6,434
Sheriff:						
Salaries and Wages	4,519,039	4,711,305	4,706,430	-	4,706,430	4,875
Fringe Benefits	790,072	822,692	821,555	-	821,555	1,137
Supplies and Materials	212,650	283,526	241,127	39,416	280,543	2,983
Contractual Services	139,287	152,689	141,464	7,299	148,763	3,926
Equipment	349,782	514,305	233,916	279,891	513,807	498
Other	88,624	135,370	98,571	-	98,571	36,799
Total Sheriff	6,099,454	6,619,887	6,243,063	326,606	6,569,669	50,218
Hazardous Materials Coordination:						
Salaries and Wages	58,269	70,401	67,266	-	67,266	3,135
Fringe Benefits	8,790	10,665	10,468	-	10,468	197
Supplies and Materials	348	-	-	-	-	-
Equipment	2,005	-	-	-	-	-
Other	5,050	-	-	-	-	-
Total Hazardous Materials Coordination	74,462	81,066	77,734	-	77,734	3,332
Community Disaster Services:						
Salaries and Wages	98,684	115,184	114,039	-	114,039	1,145
Fringe Benefits	14,711	17,853	17,622	-	17,622	231
Supplies and Materials	8,464	11,247	5,538	-	5,538	5,709
Contractual Services	26,485	31,136	24,057	1,600	25,657	5,479
Equipment	21,446	20,668	7,815	10,000	17,815	2,853
Other	5,235	1,350	1,020	-	1,020	330
Total Community Disaster Services	175,025	197,438	170,091	11,600	181,691	15,747
Total Public Safety	6,821,431	7,398,936	6,958,588	364,617	7,323,205	75,731

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	208,396	210,099	209,835	-	209,835	264
Fringe Benefits	31,639	34,721	34,443	-	34,443	278
Supplies and Materials	4,035	1,982	1,904	-	1,904	78
Contractual Services	3,808	1,206	455	751	1,206	-
Equipment	12,179	17,446	17,384	-	17,384	62
Other	3,487	783	782	-	782	1
Total Public Works	263,544	266,237	264,803	751	265,554	683
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	3,261	-	3,261	1,710
Total Health	4,971	4,971	3,261	-	3,261	1,710
Human Services:						
Workforce Development Agency:						
Salaries and Wages	239,960	241,123	221,318	-	221,318	19,805
Fringe Benefits	125,440	125,440	105,276	-	105,276	20,164
Total Workforce Development Agency	365,400	366,563	326,594	-	326,594	39,969
Soldiers' Relief Commission Board:						
Salaries and Wages	248,685	248,685	240,099	-	240,099	8,586
Fringe Benefits	41,200	42,204	38,987	-	38,987	3,217
Supplies and Materials	34,711	32,611	31,559	-	31,559	1,052
Contractual Services	3,519	2,869	1,454	-	1,454	1,415
Equipment	5,704	4,404	3,918	-	3,918	486
Other	390,996	518,352	507,914	-	507,914	10,438
Total Soldiers' Relief Commission Board	724,815	849,125	823,931	-	823,931	25,194
Public Assistance:						
Other - Grants	1,723,529	1,723,529	1,341,135	-	1,341,135	382,394
Total Public Assistance	1,723,529	1,723,529	1,341,135	-	1,341,135	382,394
Total Human Services	2,813,744	2,939,217	2,491,660	-	2,491,660	447,557
Capital Outlay:						
Capital Improvements	1,358,494	969,822	647,760	103,468	751,228	218,594
Total Capital Outlay	1,358,494	969,822	647,760	103,468	751,228	218,594

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Intergovernmental:						
Contractual Services	4,470	3,718	1,205	2,195	3,400	318
Other - Grants	-	417,000	417,000	-	417,000	-
Total Intergovernmental	<u>4,470</u>	<u>420,718</u>	<u>418,205</u>	<u>2,195</u>	<u>420,400</u>	<u>318</u>
Total Expenditures	<u>55,449,239</u>	<u>57,488,995</u>	<u>52,994,856</u>	<u>1,418,828</u>	<u>54,413,684</u>	<u>3,075,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,827,778)	(1,363,965)	3,223,498	(1,418,828)	1,804,670	3,168,635
Other Financing Sources (Uses)						
Advances - In	-	2,350,935	2,350,935	-	2,350,935	-
Advances - Out	-	(3,234,715)	(3,234,715)	-	(3,234,715)	-
Operating Transfers - In	-	178,242	178,242	-	178,242	-
Operating Transfers - Out	<u>(6,584,723)</u>	<u>(11,305,871)</u>	<u>(4,399,734)</u>	<u>-</u>	<u>(4,399,734)</u>	<u>6,906,137</u>
Total Other Financing Sources (Uses)	<u>(6,584,723)</u>	<u>(12,011,409)</u>	<u>(5,105,272)</u>	<u>-</u>	<u>(5,105,272)</u>	<u>6,906,137</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(11,412,501)	(13,375,374)	(1,881,774)	\$ (1,418,828)	\$ (3,300,602)	\$ 10,074,772
Fund Balance at Beginning of Year	<u>16,770,863</u>	<u>16,770,863</u>	<u>16,770,863</u>			
Fund Balance at End of Year	\$ <u>5,358,362</u>	\$ <u>3,395,489</u>	\$ <u>14,889,089</u>			

Lorain County, Ohio
NonMajor Governmental Funds

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

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.

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

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

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

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

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.

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.

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.

Lorain County, Ohio
NonMajor Governmental Funds

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.

AIM Program – To fund the electronic monitoring of juveniles serving in home sentences.

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

Lorain County, Ohio
NonMajor Governmental Funds

Coastal Management Assistance Grant – To account for State grants used for protection and monitoring of watersheds.

Juvenile Attendance Grant – To account for State grants used to assist with The Lorain County Domestic Relations Court for truancy programs.

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

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

Golden Acres Medicare – To account for Medicare funds that are billed to resident's Medicare Part A insurance.

Law Enforcement Tech Grant – To account for Federal grants used in upgrading computer technology with the Sheriff's Department.

Watershed Coordinator Grant – To account for State grants used for developing a Watershed Action Plan.

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

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

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.

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Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Assets					
Cash and Cash Equivalents	\$ 656,508	\$ 60,351	\$ 223,563	\$ 197,090	\$ 938,950
Cash with Fiscal Agent	-	-	268,159	-	-
Cash in Segregated Accounts	5	-	-	-	-
Receivables, Net of Allowances	2,292,437	-	875,028	-	11,735
Notes Receivable	-	-	436,726	105,196	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,807	-	-	-	-
Total Assets	\$ 2,951,757	\$ 60,351	\$ 1,803,476	\$ 302,286	\$ 950,685
Liabilities					
Accounts Payable	\$ 355,295	\$ 8,694	\$ 18,338	\$ 105,196	\$ 69,282
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	6,387	1,563	14,600	-	-
Advance from Other Funds	-	-	91,457	-	-
Due to Other Funds	-	-	200,000	-	-
Deferred Revenue	1,251,438	-	725,293	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	1,613,120	10,257	1,049,688	105,196	69,282
Fund Balances					
Reserved for:					
Encumbrances	32,439	-	43,207	-	21,092
Inventory	2,807	-	-	-	-
Notes Receivable	-	-	436,726	105,196	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	1,303,391	50,094	273,855	91,894	860,311
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	1,338,637	50,094	753,788	197,090	881,403
Total Liabilities and Fund Balances	\$ 2,951,757	\$ 60,351	\$ 1,803,476	\$ 302,286	\$ 950,685

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ 703,780	\$ 185,589	\$ 35,747	\$ 2,162,542	\$ 15,942	\$ 4,447,729
-	-	-	-	-	-
-	4,927	-	-	-	3,030
1,354,552	5,442	-	531,646	-	3,030
-	-	-	174,865	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,058,332</u>	<u>\$ 195,958</u>	<u>\$ 35,747</u>	<u>\$ 2,869,053</u>	<u>\$ 15,942</u>	<u>\$ 4,453,789</u>
\$ 645,445	\$ 21,659	\$ -	\$ 70,682	\$ -	\$ 91,978
10,454	-	-	-	-	99,245
-	-	-	-	-	-
217,035	6,226	-	32,682	-	28,101
-	35,000	-	-	-	-
302,119	61,307	-	3,339	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,175,053</u>	<u>124,192</u>	<u>-</u>	<u>106,703</u>	<u>-</u>	<u>219,324</u>
31,325	12,005	-	122,356	-	261,211
-	-	-	-	-	-
-	-	-	174,865	-	-
-	-	-	-	-	-
851,954	59,761	35,747	2,465,129	15,942	3,973,254
-	-	-	-	-	-
-	-	-	-	-	-
<u>883,279</u>	<u>71,766</u>	<u>35,747</u>	<u>2,762,350</u>	<u>15,942</u>	<u>4,234,465</u>
<u>\$ 2,058,332</u>	<u>\$ 195,958</u>	<u>\$ 35,747</u>	<u>\$ 2,869,053</u>	<u>\$ 15,942</u>	<u>\$ 4,453,789</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

Nonmajor Special Revenue Funds					
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Assets					
Cash and Cash Equivalents	\$ 794,466	\$ 98,927	\$ 30,697	\$ 91,676	\$ 1,633,820
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	16,101	5,722	3,016	283,828	554,456
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	54,044
Materials and Supplies Inventory	-	-	-	-	722,214
Total Assets	\$ 810,567	\$ 104,649	\$ 33,713	\$ 375,504	\$ 2,964,534
Liabilities					
Accounts Payable	\$ 40,518	\$ 53,042	\$ -	\$ 28,605	\$ 354,277
Contracts Payable	-	-	-	-	64,844
Retainage Payable	-	-	-	-	11,324
Intergovernmental Payable	9,954	20,579	-	36,487	94,618
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	2,084	-	-	-
Deferred Revenue	-	-	-	137,780	-
Notes Payable	-	-	-	-	-
Total Liabilities	50,472	75,705	-	202,872	525,063
Fund Balances					
Reserved for:					
Encumbrances	26,950	-	3,174	-	547,123
Inventory	-	-	-	-	722,214
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	733,145	28,944	30,539	172,632	1,170,134
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	760,095	28,944	33,713	172,632	2,439,471
Total Liabilities and Fund Balances	\$ 810,567	\$ 104,649	\$ 33,713	\$ 375,504	\$ 2,964,534

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ 15,777	\$ 93,824	\$ 333,696	\$ 220,864	\$ 1,965,850	\$ 330,768
-	-	-	-	-	-
148,076	48,765	54,452	30,078	838,210	-
-	-	-	2,478	-	-
-	-	-	-	-	-
<u>\$ 163,853</u>	<u>\$ 142,589</u>	<u>\$ 388,148</u>	<u>\$ 253,420</u>	<u>\$ 2,804,060</u>	<u>\$ 330,768</u>
\$ 19,432	\$ 32,358	\$ -	\$ 13,356	\$ 91,680	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
2,238	9,902	-	3,225	31,957	23,523
-	149,000	245,000	80,000	-	-
-	25,000	92,745	-	57,866	-
116,370	-	54,452	24,749	363,751	-
-	-	-	-	-	-
<u>138,040</u>	<u>216,260</u>	<u>392,197</u>	<u>121,330</u>	<u>545,254</u>	<u>23,523</u>
-	6,120	33,893	1,410	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,813	(79,791)	(37,942)	130,680	2,258,806	307,245
-	-	-	-	-	-
<u>25,813</u>	<u>(73,671)</u>	<u>(4,049)</u>	<u>132,090</u>	<u>2,258,806</u>	<u>307,245</u>
<u>\$ 163,853</u>	<u>\$ 142,589</u>	<u>\$ 388,148</u>	<u>\$ 253,420</u>	<u>\$ 2,804,060</u>	<u>\$ 330,768</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

Nonmajor Special Revenue Funds					
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Assets					
Cash and Cash Equivalents	\$ 118,397	\$ 233,471	\$ 599,335	\$ 490,336	\$ 132,705
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	8,542	-	-
Receivables, Net of Allowances	-	5,785	701,854	21,350	-
Notes Receivable	-	-	-	-	159,859
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	11,258	-	-
Total Assets	\$ 118,397	\$ 239,256	\$ 1,320,989	\$ 511,686	\$ 292,564
Liabilities					
Accounts Payable	\$ -	\$ 9,365	\$ 29,469	\$ 13,143	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	3,969	9,060	4,314	-
Advance from Other Funds	-	-	-	-	18,403
Due to Other Funds	-	-	-	-	135,000
Deferred Revenue	-	-	701,854	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	13,334	740,383	17,457	153,403
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	2,388	-
Inventory	-	-	11,258	-	-
Notes Receivable	-	-	-	-	159,859
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	118,397	225,922	569,348	491,841	(20,698)
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	118,397	225,922	580,606	494,229	139,161
Total Liabilities and Fund Balances	\$ 118,397	\$ 239,256	\$ 1,320,989	\$ 511,686	\$ 292,564

Nonmajor Special Revenue Funds

Supportive Living	Golden Acres	Metropolitan Enforcement Group	Crime Laboratory	911 System	Child Support Enforcement Agency
\$ 2,394,380	\$ 1,956,371	\$ 735,224	\$ 1,221,034	\$ 5,675,220	\$ 4,076,509
-	-	-	-	-	-
-	-	12,196	-	-	-
672,796	269,120	446,264	194,978	1,995,702	1,343,891
-	-	-	-	-	-
-	-	120,000	-	-	-
-	4,703	-	-	-	3,383
<u>\$ 3,067,176</u>	<u>\$ 2,230,194</u>	<u>\$ 1,313,684</u>	<u>\$ 1,416,012</u>	<u>\$ 7,670,922</u>	<u>\$ 5,423,783</u>
\$ 215,237	\$ 259,389	\$ 41,136	\$ 18,355	\$ 84,669	\$ 215,910
-	-	-	-	472,304	-
-	-	-	-	-	-
87,263	67,959	12,904	2,682	20,790	80,556
-	-	-	-	-	-
1,198	88,295	8,701	120,000	-	757,487
-	-	395,459	194,978	1,921,047	1,214,533
-	-	-	-	-	-
<u>303,698</u>	<u>415,643</u>	<u>458,200</u>	<u>336,015</u>	<u>2,498,810</u>	<u>2,268,486</u>
79,007	148,775	1,642	5,529	73,203	-
-	4,703	-	-	-	3,383
-	-	-	-	-	-
-	-	-	-	-	-
2,684,471	1,661,073	853,842	1,074,468	5,098,909	3,151,914
-	-	-	-	-	-
<u>2,763,478</u>	<u>1,814,551</u>	<u>855,484</u>	<u>1,079,997</u>	<u>5,172,112</u>	<u>3,155,297</u>
<u>\$ 3,067,176</u>	<u>\$ 2,230,194</u>	<u>\$ 1,313,684</u>	<u>\$ 1,416,012</u>	<u>\$ 7,670,922</u>	<u>\$ 5,423,783</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

Nonmajor Special Revenue Funds

	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Assets					
Cash and Cash Equivalents	\$ 4,849	\$ 1,780,616	\$ 162,607	\$ 19,892	\$ 629
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	347,685	-	-	-	-
Receivables, Net of Allowances	15,568	-	44,847	564,334	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	2,040	-	-	-	-
Total Assets	\$ 370,142	\$ 1,780,616	\$ 207,454	\$ 584,226	\$ 629
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	44,847	467,036	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	-	44,847	467,036	-
Fund Balances					
Reserved for:					
Encumbrances	-	-	687	-	-
Inventory	2,040	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	368,102	1,780,616	161,920	117,190	629
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	370,142	1,780,616	162,607	117,190	629
Total Liabilities and Fund Balances	\$ 370,142	\$ 1,780,616	\$ 207,454	\$ 584,226	\$ 629

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial		P.A.I.R.	Local Law Enforcement Block Grant	Violent Offender	Marriage Licenses	Medicaid Outreach
\$	18	\$ 94,902	\$ -	\$ 40,289	\$ 74,271	\$ 1
-	-	-	-	-	-	-
-	-	-	-	19,560	1,728	-
-	-	5,863	-	-	-	-
-	-	-	-	-	-	-
<u>\$</u>	<u>18</u>	<u>\$ 100,765</u>	<u>\$ -</u>	<u>\$ 59,849</u>	<u>\$ 75,999</u>	<u>\$ 1</u>
\$	-	\$ 30,551	\$ 39,126	\$ 1,485	\$ 31,635	\$ -
-	-	-	-	-	-	-
-	-	-	15,350	-	-	-
-	-	-	-	-	-	-
-	-	-	-	19,560	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>30,551</u>	<u>54,476</u>	<u>21,045</u>	<u>31,635</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18	70,214	(54,476)	38,804	44,364	1	
-	-	-	-	-	-	
<u>18</u>	<u>70,214</u>	<u>(54,476)</u>	<u>38,804</u>	<u>44,364</u>	<u>1</u>	
<u>\$</u>	<u>18</u>	<u>\$ 100,765</u>	<u>\$ -</u>	<u>\$ 59,849</u>	<u>\$ 75,999</u>	<u>\$ 1</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

	Nonmajor Special Revenue Funds				
	Court Security	Criminal History On-Line	MRDD- Medicaid	Prosecutor's Victim Witness	Enforcement and Education
Assets					
Cash and Cash Equivalents	\$ 62,276	\$ 8,506	\$ 2,952,625	\$ 27,868	\$ 27,595
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	-	-	-	72,131	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 62,276	\$ 8,506	\$ 2,952,625	\$ 99,999	\$ 27,595
Liabilities					
Accounts Payable	-	-	123,634	7,352	7,980
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	38,722	2,644	-
Advance from Other Funds	-	-	-	10,670	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	54,566	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	-	162,356	75,232	7,980
Fund Balances					
Reserved for:					
Encumbrances	-	-	87,072	-	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	62,276	8,506	2,703,197	24,767	19,615
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	62,276	8,506	2,790,269	24,767	19,615
Total Liabilities and Fund Balances	\$ 62,276	\$ 8,506	\$ 2,952,625	\$ 99,999	\$ 27,595

Nonmajor Special Revenue Funds

Juvenile School Liaison	Help America Vote Act	MRDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ 15,605	\$ 2,798	\$ 828,798	\$ 1,440,477	\$ 46,664	\$ 2,656
-	-	-	-	-	-
-	-	-	1,499,048	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 15,605</u>	<u>\$ 2,798</u>	<u>\$ 828,798</u>	<u>\$ 2,939,525</u>	<u>\$ 46,664</u>	<u>\$ 2,656</u>
\$ -	\$ -	\$ -	\$ 28,934	\$ -	\$ -
-	-	136,294	249,988	-	-
-	-	-	-	-	-
-	-	-	777,971	6,792	-
-	-	-	-	-	-
-	-	-	40,359	-	-
-	-	-	941,321	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>136,294</u>	<u>2,038,573</u>	<u>6,792</u>	<u>-</u>
-	-	40,227	-	1,449	-
-	-	-	-	-	-
-	-	-	-	-	-
15,605	2,798	652,277	900,952	38,423	2,656
-	-	-	-	-	-
<u>15,605</u>	<u>2,798</u>	<u>692,504</u>	<u>900,952</u>	<u>39,872</u>	<u>2,656</u>
<u>\$ 15,605</u>	<u>\$ 2,798</u>	<u>\$ 828,798</u>	<u>\$ 2,939,525</u>	<u>\$ 46,664</u>	<u>\$ 2,656</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
December 31, 2007

	Nonmajor Special Revenue Funds				
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Coastal Management Assistance Grant
Assets					
Cash and Cash Equivalents	\$ 18,860	\$ 10,750	\$ 253	\$ 3,062,403	\$ -
Cash with Fiscal Agent	-	-	-	-	-
Cash in Segregated Accounts	-	-	-	-	-
Receivables, Net of Allowances	60,386	-	-	3,411,511	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	<u>\$ 79,246</u>	<u>\$ 10,750</u>	<u>\$ 253</u>	<u>\$ 6,473,914</u>	<u>\$ -</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 26,632	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Due to Other Funds	-	-	-	2,478	-
Deferred Revenue	51,627	-	-	2,815,247	-
Notes Payable	-	-	-	-	-
Total Liabilities	<u>51,627</u>	<u>-</u>	<u>-</u>	<u>2,844,357</u>	<u>-</u>
Fund Balances					
Reserved for:					
Encumbrances	-	-	-	2	-
Inventory	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Debt Service	-	-	-	-	-
Unreserved(Deficit), reported in:					
Special Revenue Funds	27,619	10,750	253	3,629,555	-
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Fund Balances (Deficit)	<u>27,619</u>	<u>10,750</u>	<u>253</u>	<u>3,629,557</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 79,246</u>	<u>\$ 10,750</u>	<u>\$ 253</u>	<u>\$ 6,473,914</u>	<u>\$ -</u>

Nonmajor Special Revenue Funds

Juvenile Attendance Grant	Ditch Rotary	Common Pleas Special Projects	Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant
\$ -	\$ 4,809	\$ 222,645	\$ 462,761	\$ 21,858	\$ 27,234
-	-	-	-	-	-
-	-	10,632	135,576	1,913	17,500
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 4,809</u>	<u>\$ 233,277</u>	<u>\$ 598,337</u>	<u>\$ 23,771</u>	<u>\$ 44,734</u>
\$ -	\$ -	\$ -	\$ 19,642	\$ -	\$ -
-	-	-	20,123	-	-
-	-	-	-	-	-
-	47,340	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,913	8,750
-	-	-	-	-	-
<u>-</u>	<u>47,340</u>	<u>-</u>	<u>39,765</u>	<u>1,913</u>	<u>8,750</u>
-	-	-	30,443	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(42,531)	233,277	528,129	21,858	35,984
-	-	-	-	-	-
<u>-</u>	<u>(42,531)</u>	<u>233,277</u>	<u>558,572</u>	<u>21,858</u>	<u>35,984</u>
<u>\$ -</u>	<u>\$ 4,809</u>	<u>\$ 233,277</u>	<u>\$ 598,337</u>	<u>\$ 23,771</u>	<u>\$ 44,734</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	<u>Nonmajor Special Revenue Funds</u>		<u>Total Nonmajor Special Revenue Funds</u>
	<u>Northern Border Initiative Grant</u>	<u>Continuing Professional Training</u>	
Assets			
Cash and Cash Equivalents	\$ 12,074	\$ -	\$ 44,308,727
Cash with Fiscal Agent	-	-	268,159
Cash in Segregated Accounts	-	-	376,385
Receivables, Net of Allowances	1,762	13,020	18,577,830
Notes Receivable	-	-	876,646
Due from Other Funds	-	-	182,385
Materials and Supplies Inventory	-	-	746,405
Total Assets	<u>\$ 13,836</u>	<u>\$ 13,020</u>	<u>\$ 65,336,537</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 3,223,481
Contracts Payable	-	-	1,053,252
Retainage Payable	-	-	11,324
Intergovernmental Payable	-	-	1,670,053
Advance from Other Funds	-	-	676,870
Due to Other Funds	-	-	1,897,978
Deferred Revenue	-	-	11,506,571
Notes Payable	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>20,039,529</u>
Fund Balances			
Reserved for:			
Encumbrances	-	-	1,612,729
Inventory	-	-	746,405
Notes Receivable	-	-	876,646
Debt Service	-	-	-
Unreserved(Deficit), reported in:			
Special Revenue Funds	13,836	13,020	42,061,228
Debt Service Funds	-	-	-
Capital Project Funds	-	-	-
Total Fund Balances (Deficit)	<u>13,836</u>	<u>13,020</u>	<u>45,297,008</u>
Total Liabilities and Fund Balances	<u>\$ 13,836</u>	<u>\$ 13,020</u>	<u>\$ 65,336,537</u>

Lorain County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Assets			
Cash and Cash Equivalents	\$ 230,675	\$ 1,222,646	\$ 45,762,048
Cash with Fiscal Agent	-	-	268,159
Cash in Segregated Accounts	-	-	376,385
Receivables, Net of Allowances	5,614,237	-	24,192,067
Notes Receivable	-	-	876,646
Due from Other Funds	-	-	182,385
Materials and Supplies Inventory	-	-	746,405
Total Assets	<u>\$ 5,844,912</u>	<u>\$ 1,222,646</u>	<u>\$ 72,404,095</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 3,223,481
Contracts Payable	-	-	1,053,252
Retainage Payable	-	-	11,324
Intergovernmental Payable	-	-	1,670,053
Advance from Other Funds	602,502	-	1,279,372
Due to Other Funds	186,555	-	2,084,533
Deferred Revenue	5,522,108	-	17,028,679
Notes Payable	375,000	-	375,000
Total Liabilities	<u>6,686,165</u>	<u>-</u>	<u>26,725,694</u>
Fund Balances			
Reserved for:			
Encumbrances	-	577,730	2,190,459
Inventory	-	-	746,405
Notes Receivable	-	-	876,646
Debt Service	3,820,357	-	3,820,357
Unreserved(Deficit), reported in:			
Special Revenue Funds	-	-	42,061,228
Debt Service Funds	(4,661,610)	-	(4,661,610)
Capital Project Funds	-	644,916	644,916
Total Fund Balances (Deficit)	<u>(841,253)</u>	<u>1,222,646</u>	<u>45,678,401</u>
Total Liabilities and Fund Balances	<u>\$ 5,844,912</u>	<u>\$ 1,222,646</u>	<u>\$ 72,404,095</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds				
	Alcohol and Drug Service Board	T-Federal	Community Development Block Grant	Lorain Area Microloan Program	Computerized Legal Research
Revenues					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	270,366
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	4,433,816	20,507	288,401	-	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	23,928	-	-
Other	19,231	-	-	10,700	72
Total Revenues	<u>4,453,047</u>	<u>20,507</u>	<u>312,329</u>	<u>10,700</u>	<u>270,438</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	216,317
Judicial	-	-	-	-	-
Public Safety	-	98,022	-	-	-
Public Works	-	-	-	-	-
Health	4,250,672	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	370,086	-	-
Debt Service:					
Principal Paid	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>4,250,672</u>	<u>98,022</u>	<u>370,086</u>	<u>-</u>	<u>216,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>202,375</u>	<u>(77,515)</u>	<u>(57,757)</u>	<u>10,700</u>	<u>54,121</u>
Other Financing Sources (Uses)					
Transfers In	-	68,617	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>68,617</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	202,375	(8,898)	(57,757)	10,700	54,121
Fund Balance (Deficit) at Beginning of Year	1,135,410	58,992	811,545	186,390	827,282
Increase (Decrease) in Reserve for Inventory	852	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 1,338,637</u>	<u>\$ 50,094</u>	<u>\$ 753,788</u>	<u>\$ 197,090</u>	<u>\$ 881,403</u>

Nonmajor Special Revenue Funds

Jail Facility Operation	Dog and Kennel	Recycle Ohio	Solid Waste	Justice Assistance Grant Program	Real Estate Assessment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,917,946	-	-	-	-	-
-	456,047	-	3,188,008	-	-
-	41,459	-	-	-	3,288,549
-	28,318	-	-	-	-
-	4,000	18,406	-	59,514	-
-	-	-	-	-	-
-	-	-	8,945	-	-
16,718	10,544	-	24,957	-	53
<u>7,934,664</u>	<u>540,368</u>	<u>18,406</u>	<u>3,221,910</u>	<u>59,514</u>	<u>3,288,602</u>
-	-	-	-	-	2,318,730
11,755,820	-	-	-	64,166	-
-	446,511	51,415	3,517,548	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,755,820</u>	<u>446,511</u>	<u>51,415</u>	<u>3,517,548</u>	<u>64,166</u>	<u>2,318,730</u>
<u>(3,821,156)</u>	<u>93,857</u>	<u>(33,009)</u>	<u>(295,638)</u>	<u>(4,652)</u>	<u>969,872</u>
3,600,000	-	-	-	-	-
-	-	-	-	-	-
<u>3,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(221,156)	93,857	(33,009)	(295,638)	(4,652)	969,872
1,104,435	(22,091)	68,756	3,057,988	20,594	3,264,593
-	-	-	-	-	-
<u>\$ 883,279</u>	<u>\$ 71,766</u>	<u>\$ 35,747</u>	<u>\$ 2,762,350</u>	<u>\$ 15,942</u>	<u>\$ 4,234,465</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	DRETAC	Certificate of Title	Recorder's Equipment	Intensive Supervision	Motor Vehicle Gasoline Tax
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	101,746	-	-
Charges for Services	900,032	1,164,170	-	-	247,622
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	609,964	7,346,588
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	77,403
Other	38,158	100	33,941	-	705,515
Total Revenues	938,190	1,164,270	135,687	609,964	8,377,128
Expenditures					
Current:					
General Government:					
Legislative and Executive	791,074	1,106,964	279,172	-	-
Judicial	-	7,575	-	-	-
Public Safety	-	-	-	562,952	-
Public Works	-	-	-	-	8,160,521
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	791,074	1,114,539	279,172	562,952	8,160,521
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,116	49,731	(143,485)	47,012	216,607
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	147,116	49,731	(143,485)	47,012	216,607
Fund Balance (Deficit) at Beginning of Year	612,979	(20,787)	177,198	125,620	2,215,186
Increase (Decrease) in Reserve for Inventory	-	-	-	-	7,678
Fund Balance (Deficit) at End of Year	\$ 760,095	\$ 28,944	\$ 33,713	\$ 172,632	\$ 2,439,471

Nonmajor Special Revenue Funds

Drug Court	Bascule Bridge	Community Housing Improvement	Youth Services	Reclaim Ohio	Medically Handicapped Child
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,917
-	-	-	-	-	-
-	-	-	134,400	-	-
130,281	574,333	424,786	28,922	2,183,533	-
-	-	-	-	-	-
3,641	119	-	92,384	164	-
<u>133,922</u>	<u>574,452</u>	<u>424,786</u>	<u>255,706</u>	<u>2,183,697</u>	<u>614,917</u>
-	-	27,745	-	-	-
175,239	-	-	-	-	-
-	582,212	-	-	-	-
-	-	-	270,034	1,932,051	307,672
-	-	360,335	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>175,239</u>	<u>582,212</u>	<u>388,080</u>	<u>270,034</u>	<u>1,932,051</u>	<u>307,672</u>
<u>(41,317)</u>	<u>(7,760)</u>	<u>36,706</u>	<u>(14,328)</u>	<u>251,646</u>	<u>307,245</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(41,317)</u>	<u>(7,760)</u>	<u>36,706</u>	<u>(14,328)</u>	<u>251,646</u>	<u>307,245</u>
67,130	(65,911)	(40,755)	146,418	2,007,160	-
-	-	-	-	-	-
<u>\$ 25,813</u>	<u>\$ (73,671)</u>	<u>\$ (4,049)</u>	<u>\$ 132,090</u>	<u>\$ 2,258,806</u>	<u>\$ 307,245</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	Indigent Guardianship	County Probation Services	TB Clinic	Court Mediation	County Erosion Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ 549,864	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	220,748	-	263,270	500
Charges for Services	34,668	-	4,178	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	274,041
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	1,519
Other	186	-	-	-	27,145
Total Revenues	<u>34,854</u>	<u>220,748</u>	<u>554,042</u>	<u>263,270</u>	<u>303,205</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	31,461	-	-	-	-
Public Safety	-	189,074	-	217,956	-
Public Works	-	-	-	-	169,532
Health	-	-	602,677	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>31,461</u>	<u>189,074</u>	<u>602,677</u>	<u>217,956</u>	<u>169,532</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,393</u>	<u>31,674</u>	<u>(48,635)</u>	<u>45,314</u>	<u>133,673</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(40,286)	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(40,286)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(36,893)	31,674	(48,635)	45,314	133,673
Fund Balance (Deficit) at Beginning of Year	155,290	194,248	626,121	448,915	5,488
Increase (Decrease) in Reserve for Inventory	-	-	3,120	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 118,397</u>	<u>\$ 225,922</u>	<u>\$ 580,606</u>	<u>\$ 494,229</u>	<u>\$ 139,161</u>

Nonmajor Special Revenue Funds

<u>Supportive Living</u>	<u>Golden Acres</u>	<u>Metropolitan Enforcement Group</u>	<u>Crime Laboratory</u>	<u>911 System</u>	<u>Child Support Enforcement Agency</u>
\$ -	\$ -	\$ 447,526	\$ 223,763	\$ 2,072,073	\$ -
-	-	-	-	-	-
-	4,306,675	-	-	687,128	1,195,971
-	-	-	-	-	-
4,252,677	-	291,030	-	-	5,447,768
-	-	-	-	-	-
-	-	-	-	-	-
7,023	19,719	9,315	-	-	764
<u>4,259,700</u>	<u>4,326,394</u>	<u>747,871</u>	<u>223,763</u>	<u>2,759,201</u>	<u>6,644,503</u>
-	-	-	-	-	-
-	-	697,642	297,652	2,630,541	-
-	-	-	-	-	-
4,343,535	4,261,169	-	-	-	-
-	-	-	-	-	6,879,035
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,343,535</u>	<u>4,261,169</u>	<u>697,642</u>	<u>297,652</u>	<u>2,630,541</u>	<u>6,879,035</u>
<u>(83,835)</u>	<u>65,225</u>	<u>50,229</u>	<u>(73,889)</u>	<u>128,660</u>	<u>(234,532)</u>
1,000,000	-	-	-	-	-
-	-	-	-	-	-
<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
916,165	65,225	50,229	(73,889)	128,660	(234,532)
1,847,313	1,803,455	805,255	1,153,886	5,043,452	3,389,581
-	(54,129)	-	-	-	248
<u>\$ 2,763,478</u>	<u>\$ 1,814,551</u>	<u>\$ 855,484</u>	<u>\$ 1,079,997</u>	<u>\$ 5,172,112</u>	<u>\$ 3,155,297</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	Drug Enforcement	Law Enforcement Trust	Ditch Maintenance	Public Safety	Litter Control
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	41,913	-	-
Fines and Forfeitures	227,059	983,571	-	-	-
Intergovernmental Revenue	15,568	-	-	154,982	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	2,661	-	-	-	-
Total Revenues	<u>245,288</u>	<u>983,571</u>	<u>41,913</u>	<u>154,982</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	175,921	735,622	-	76,953	-
Public Works	-	-	19,665	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>175,921</u>	<u>735,622</u>	<u>19,665</u>	<u>76,953</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>69,367</u>	<u>247,949</u>	<u>22,248</u>	<u>78,029</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	69,367	247,949	22,248	78,029	-
Fund Balance (Deficit) at Beginning of Year	301,516	1,532,667	140,359	39,161	629
Increase (Decrease) in Reserve for Inventory	<u>(741)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 370,142</u>	<u>\$ 1,780,616</u>	<u>\$ 162,607</u>	<u>\$ 117,190</u>	<u>\$ 629</u>

Nonmajor Special Revenue Funds

Linkages Plus/Byrne Memorial	P.A.I.R.	Local Law Enforcement Block Grant	Violent Offender	Marriage Licenses	Medicaid Outreach
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	58,876	-
-	27,104	-	39,120	-	-
-	-	-	-	-	-
-	-	-	-	2,876	-
-	<u>27,104</u>	-	<u>39,120</u>	<u>61,752</u>	-
-	-	-	-	-	-
-	-	36,588	-	-	-
-	47,955	-	39,662	-	-
-	-	-	-	-	-
-	-	-	-	60,205	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>47,955</u>	<u>36,588</u>	<u>39,662</u>	<u>60,205</u>	-
-	<u>(20,851)</u>	<u>(36,588)</u>	<u>(542)</u>	<u>1,547</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>(20,851)</u>	<u>(36,588)</u>	<u>(542)</u>	<u>1,547</u>	-
18	91,065	(17,888)	39,346	42,817	1
-	-	-	-	-	-
<u>\$ 18</u>	<u>\$ 70,214</u>	<u>\$ (54,476)</u>	<u>\$ 38,804</u>	<u>\$ 44,364</u>	<u>\$ 1</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

Nonmajor Special Revenue Funds					
	Court Security	Criminal History On-Line	MRDD Medicaid	Prosecutor's Victim Witness	Enforcement and Education
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	4,767
Intergovernmental Revenue	-	-	-	159,502	-
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	13,776	-	-	-	-
Total Revenues	<u>13,776</u>	<u>-</u>	<u>-</u>	<u>159,502</u>	<u>4,767</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	409	-	-	147,321	9,673
Public Works	-	-	-	-	-
Health	-	-	2,267,499	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>409</u>	<u>-</u>	<u>2,267,499</u>	<u>147,321</u>	<u>9,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,367</u>	<u>-</u>	<u>(2,267,499)</u>	<u>12,181</u>	<u>(4,906)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	2,600,000	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,600,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	13,367	-	332,501	12,181	(4,906)
Fund Balance (Deficit) at Beginning of Year	48,909	8,506	2,457,768	12,586	24,521
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 62,276</u>	<u>\$ 8,506</u>	<u>\$ 2,790,269</u>	<u>\$ 24,767</u>	<u>\$ 19,615</u>

Nonmajor Special Revenue Funds

Juvenile School Liaison	Help America Vote Act	MRDD- Capital	Workforce Investment Act	Sheriff's Concealed Handgun	Juvenile Indigent Alcohol Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	27,294	-
-	-	-	4,620,180	-	786
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,620,180	27,294	786
-	4,906	-	-	-	-
-	-	-	-	-	-
-	-	-	-	34,767	-
-	-	1,418,927	-	-	-
91	-	-	5,322,921	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	110,329	-	-	-
91	4,906	1,529,256	5,322,921	34,767	-
(91)	(4,906)	(1,529,256)	(702,741)	(7,473)	786
-	-	2,000,000	-	-	-
-	-	-	-	-	-
-	-	2,000,000	-	-	-
(91)	(4,906)	470,744	(702,741)	(7,473)	786
15,696	7,704	221,760	1,603,693	47,345	1,870
-	-	-	-	-	-
<u>\$ 15,605</u>	<u>\$ 2,798</u>	<u>\$ 692,504</u>	<u>\$ 900,952</u>	<u>\$ 39,872</u>	<u>\$ 2,656</u>

(continued)

Lorain County, Ohio
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds				
	Atrazine Grant Program	Prosecutors Adult Diversion Program	AIM Program	Domestic Relations Title IV-E	Coastal Management Assistance Grant
Revenues					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Licenses, Permits, and Fees	-	2,500	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental Revenue	8,759	-	-	2,513,779	6,206
Special Assessments	-	-	-	-	-
Interest Income	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>8,759</u>	<u>2,500</u>	<u>-</u>	<u>2,513,779</u>	<u>6,206</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	2,478	-
Judicial	-	-	-	900,673	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	436	-	-	-	28,759
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Debt Service:					
Principal Repayments	-	-	-	-	-
Interest Paid	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>436</u>	<u>-</u>	<u>-</u>	<u>903,151</u>	<u>28,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,323</u>	<u>2,500</u>	<u>-</u>	<u>1,610,628</u>	<u>(22,553)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	8,323	2,500	-	1,610,628	(22,553)
Fund Balance (Deficit) at Beginning of Year	19,296	8,250	253	2,018,929	22,553
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance (Deficit) at End of Year	<u>\$ 27,619</u>	<u>\$ 10,750</u>	<u>\$ 253</u>	<u>\$ 3,629,557</u>	<u>\$ -</u>

Nonmajor Special Revenue Funds

Juvenile Attendance Grant	Ditch Rotary	Common Pleas Special Projects	Golden Acres Medicare	Law Enforcement Tech Grant	Watershed Coordinator Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	10,065	120,026	-	-	-
-	-	10,632	-	-	-
-	-	-	-	-	-
-	-	-	838,728	75,122	43,750
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	10,065	130,658	838,728	75,122	43,750
-	-	3,032	-	-	-
9,501	-	-	-	106,948	-
-	-	-	568,623	-	7,766
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,501	-	3,032	568,623	106,948	7,766
(9,501)	10,065	127,626	270,105	(31,826)	35,984
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(9,501)	10,065	127,626	270,105	(31,826)	35,984
9,501	(52,596)	105,651	288,467	53,684	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ (42,531)</u>	<u>\$ 233,277</u>	<u>\$ 558,572</u>	<u>\$ 21,858</u>	<u>\$ 35,984</u>

(continued)

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	<u>Nonmajor Special Revenue Funds</u>		<u>Total Nonmajor Special Revenue Funds</u>
	<u>Northern Border Initiative Grant</u>	<u>Continuing Professional Training</u>	
Revenues			
Taxes			
Property	\$ -	\$ -	\$ 3,908,143
Sales	-	-	7,917,946
Licenses, Permits, and Fees	-	-	5,050,038
Charges for Services	-	-	11,699,511
Fines and Forfeitures	-	-	1,271,009
Intergovernmental Revenue	31,397	13,020	34,936,570
Special Assessments	-	-	-
Interest Income	-	-	111,795
Other	-	-	1,039,762
Total Revenues	<u>31,397</u>	<u>13,020</u>	<u>65,934,774</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	4,750,418
Judicial	-	-	976,297
Public Safety	17,561	-	18,091,357
Public Works	-	-	8,931,930
Health	-	-	21,765,537
Human Services	-	-	14,772,009
Economic Development and Assistance	-	-	730,421
Debt Service:			
Principal Repayments	-	-	-
Interest Paid	-	-	-
Capital Outlay	-	-	110,329
Total Expenditures	<u>17,561</u>	<u>-</u>	<u>70,128,298</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,836</u>	<u>13,020</u>	<u>(4,193,524)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	9,268,617
Transfers Out	-	-	(40,286)
Premium on Issuance of Debt	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>9,228,331</u>
Net Change in Fund Balance	13,836	13,020	5,034,807
Fund Balance (Deficit) at Beginning of Year	-	-	40,305,173
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>(42,972)</u>
Fund Balance (Deficit) at End of Year	<u>\$ 13,836</u>	<u>\$ 13,020</u>	<u>\$ 45,297,008</u>

Lorain County, Ohio
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	<u>Debt Service Fund</u>	<u>Capital Project Jail Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues			
Taxes:			
Property	\$ 2,114,936	\$ -	\$ 6,023,079
Sales	-	-	7,917,946
Licenses, Permits and Fees	-	-	5,050,038
Charges for Services	-	-	11,699,511
Fines and Forfeitures	-	-	1,271,009
Intergovernmental Revenue	682,245	-	35,618,815
Special Assessments	365,890	-	365,890
Interest Income	-	-	111,795
Other	1,799	-	1,041,561
Total Revenues	<u>3,164,870</u>	<u>-</u>	<u>69,099,644</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	4,750,418
Judicial	-	-	976,297
Public Safety	-	-	18,091,357
Public Works	-	-	8,931,930
Health	-	-	21,765,537
Human Services	-	-	14,772,009
Economic Development and Assistance	-	-	730,421
Debt Service:			
Principal Paid	1,930,736	-	1,930,736
Interest Paid	2,227,319	-	2,227,319
Capital Outlay	-	258,689	369,018
Total Expenditures	<u>4,158,055</u>	<u>258,689</u>	<u>74,545,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(993,185)</u>	<u>(258,689)</u>	<u>(5,445,398)</u>
Other Financing Sources (Uses)			
Transfers In	-	-	9,268,617
Transfers Out	-	-	(40,286)
Premium on Issuance of Debt	36,748	-	36,748
Total Other Financing Sources (Uses)	<u>36,748</u>	<u>-</u>	<u>9,265,079</u>
Net Change in Fund Balance	(956,437)	(258,689)	3,819,681
Fund Balance (Deficit) at Beginning of Year	115,184	1,481,335	41,901,692
Increase (Decrease) in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>(42,972)</u>
Fund Balance (Deficit) at End of Year	<u>\$ (841,253)</u>	<u>\$ 1,222,646</u>	<u>\$ 45,678,401</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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 3,698,334	\$ 4,036,576	\$ 4,036,576	\$ -	\$ 4,036,576	\$ -
Other	20,800	19,231	19,231	-	19,231	-
Total Revenues	3,719,134	4,055,807	4,055,807	-	4,055,807	-
Expenditures						
Current:						
Health:						
Salaries and Wages	224,100	225,674	225,674	-	225,674	-
Fringe Benefits	105,691	98,425	98,425	-	98,425	-
Supplies and Materials	7,916	7,298	6,679	-	6,679	619
Equipment	3,735	7,060	6,959	-	6,959	101
Contractual Services	3,401,569	3,798,737	3,733,662	32,439	3,766,101	32,636
Other	35,806	44,351	39,112	-	39,112	5,239
Total Expenditures	3,778,817	4,181,545	4,110,511	32,439	4,142,950	38,595
(Deficiency) of Revenues (Under) Expenditures	(59,683)	(125,738)	(54,704)	(32,439)	(87,143)	38,595
Other Financing Sources (Uses)						
Advances - In	-	884,944	884,944	-	884,944	-
Advances - Out	-	(884,944)	(884,944)	-	(884,944)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(59,683)	(125,738)	(54,704)	\$ (32,439)	\$ (87,143)	\$ 38,595
Fund Balance at Beginning of Year	711,212	711,212	711,212			
Fund Balance at End of Year	\$ 651,529	\$ 585,474	\$ 656,508			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 22,000	\$ 25,229	\$ 25,229	\$ -	\$ 25,229	\$ -
Total Revenues	22,000	25,229	25,229	-	25,229	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	53,602	54,202	54,058	-	54,058	144
Fringe Benefits	15,115	14,515	13,351	-	13,351	1,164
Supplies and Materials	2,000	-	-	-	-	-
Contractual Services	15,000	24,329	24,229	-	24,229	100
Other	800	800	401	-	401	399
Total Expenditures	86,517	93,846	92,039	-	92,039	1,807
(Deficiency) of Revenues (Under) Expenditures	(64,517)	(68,617)	(66,810)	-	(66,810)	1,807
Other Financing Sources						
Operating Transfers - In	68,617	68,617	68,617	-	68,617	-
Excess of Revenues and Other Financing Sources Over Expenditures	4,100	-	1,807	<u>\$ -</u>	<u>\$ 1,807</u>	<u>\$ 1,807</u>
Fund Balance at Beginning of Year	58,544	58,544	58,544			
Fund Balance at End of Year	\$ 62,644	\$ 58,544	\$ 60,351			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,462,000	\$ 344,365	\$ 344,365	\$ -	\$ 344,365	\$ -
Total Revenues	1,462,000	344,365	344,365	-	344,365	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	3,800	1,086	1,086	-	1,086	-
Equipment	2,804	2,804	2,804	-	2,804	-
Contractual Services	1,117,375	445,721	367,177	76,145	443,322	2,399
Other	25,319	61,895	61,895	-	61,895	-
Total Expenditures	1,149,298	511,506	432,962	76,145	509,107	2,399
Excess (Deficiency) of Revenues Over (Under) Expenditures	312,702	(167,141)	(88,597)	(76,145)	(164,742)	2,399
Other Financing Sources (Uses)						
Advances - In	-	200,000	200,000	-	200,000	-
Advances - Out	-	(492,458)	(492,458)	-	(492,458)	-
Total Other Financing Sources (Uses)	-	(292,458)	(292,458)	-	(292,458)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	312,702	(459,599)	(381,055)	<u>\$ (76,145)</u>	<u>\$ (457,200)</u>	<u>\$ 2,399</u>
Fund Balance at Beginning of Year	604,618	604,618	604,618			
Fund Balance at End of Year	\$ 917,320	\$ 145,019	\$ 223,563			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ 7,525	\$ 10,700	\$ 10,700	\$ -	\$ 10,700	\$ -
Total Revenues	<u>7,525</u>	<u>10,700</u>	<u>10,700</u>	<u>-</u>	<u>10,700</u>	<u>-</u>
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	100	100	-	-	-	100
Contractual Services	4,500	4,500	-	-	-	4,500
Other	2,925	2,925	-	-	-	2,925
Total Expenditures	<u>7,525</u>	<u>7,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,525</u>
Excess of Revenues Over Expenditures	-	3,175	10,700	<u>\$ -</u>	<u>\$ 10,700</u>	<u>\$ 7,525</u>
Fund Balance at Beginning of Year	186,390	186,390	186,390			
Fund Balance at End of Year	<u>\$ 186,390</u>	<u>\$ 189,565</u>	<u>\$ 197,090</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Computerized Legal Research
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 200,500	\$ 262,242	\$ 264,558	\$ -	\$ 264,558	\$ 2,316
Other	-	72	72	-	72	-
Total Revenues	<u>200,500</u>	<u>262,314</u>	<u>264,630</u>	<u>-</u>	<u>264,630</u>	<u>2,316</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	69,711	73,330	42,585	5,293	47,878	25,452
Equipment	147,802	174,145	71,560	38,390	109,950	64,195
Contractual Services	29,155	89,376	38,233	13,691	51,924	37,452
Other	7,500	12,300	2,942	-	2,942	9,358
Total Expenditures	<u>254,168</u>	<u>349,151</u>	<u>155,320</u>	<u>57,374</u>	<u>212,694</u>	<u>136,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,668)	(86,837)	109,310	<u>\$ (57,374)</u>	<u>\$ 51,936</u>	<u>\$ 138,773</u>
Fund Balance at Beginning of Year	<u>829,640</u>	<u>829,640</u>	<u>829,640</u>			
Fund Balance at End of Year	<u>\$ 775,972</u>	<u>\$ 742,803</u>	<u>\$ 938,950</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Jail Facility Operation
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Sales Tax	\$ 7,613,084	\$ 7,758,879	\$ 7,758,879	\$ -	\$ 7,758,879	\$ -
Other	86,916	12,977	13,281	-	13,281	304
Total Revenues	7,700,000	7,771,856	7,772,160	-	7,772,160	304
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	7,078,052	7,412,235	7,407,798	-	7,407,798	4,437
Fringe Benefits	2,899,300	2,796,504	2,791,338	-	2,791,338	5,166
Supplies and Materials	183,447	185,596	179,141	5,974	185,115	481
Equipment	28,711	33,184	18,655	2,643	21,298	11,886
Contractual Services	786,167	1,324,801	1,246,573	73,533	1,320,106	4,695
Other	3,500	4,107	4,028	-	4,028	79
Total Expenditures	10,979,177	11,756,427	11,647,533	82,150	11,729,683	26,744
(Deficiency) of Revenues (Under) Expenditures	(3,279,177)	(3,984,571)	(3,875,373)	(82,150)	(3,957,523)	27,048
Other Financing Sources						
Advances - In	-	300,000	300,000	-	300,000	-
Operating Transfers - In	3,300,000	3,600,000	3,600,000	-	3,600,000	-
Total Other Financing Sources	3,300,000	3,900,000	3,900,000	-	3,900,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	20,823	(84,571)	24,627	\$ (82,150)	\$ (57,523)	\$ 27,048
Fund Balance at Beginning of Year	679,153	679,153	679,153			
Fund Balance at End of Year	\$ 699,976	\$ 594,582	\$ 703,780			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 3,000	\$ 6,265	\$ 6,265	\$ -	\$ 6,265	\$ -
Licenses, Permits and Fees	309,000	452,277	453,059	-	453,059	782
Fines and Forfeitures	21,300	28,318	28,318	-	28,318	-
Intergovernmental	-	4,000	4,000	-	4,000	-
Other	9,300	10,409	10,544	-	10,544	135
Total Revenues	342,600	501,269	502,186	-	502,186	917
Expenditures						
Current:						
Health:						
Salaries and Wages	117,505	216,894	215,995	-	215,995	899
Fringe Benefits	49,350	86,999	79,437	-	79,437	7,562
Supplies and Materials	16,750	43,930	35,496	2,355	37,851	6,079
Equipment	1,750	9,350	4,465	3,792	8,257	1,093
Contractual Services	27,000	45,981	34,773	5,858	40,631	5,350
Fees	1,250	680	6	-	6	674
Other	28,000	40,884	34,497	-	34,497	6,387
Total Expenditures	241,605	444,718	404,669	12,005	416,674	28,044
Excess of Revenues Over Expenditures	100,995	56,551	97,517	(12,005)	85,512	28,961
Other Financing Sources (Uses)						
Advances - In	-	60,000	60,000	-	60,000	-
Advances - Out	-	(70,000)	(35,000)	-	(35,000)	35,000
Total Other Financing Sources (Uses)	-	(10,000)	25,000	-	25,000	35,000
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	100,995	46,551	122,517	\$ (12,005)	\$ 110,512	\$ 63,961
Fund Balance at Beginning of Year	63,072	63,072	63,072			
Fund Balance at End of Year	\$ 164,067	\$ 109,623	\$ 185,589			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 10,560	\$ 18,406	\$ 18,406	\$ -	\$ 18,406	\$ -
Other	29,400	-	-	-	-	-
Total Revenues	<u>39,960</u>	<u>18,406</u>	<u>18,406</u>	<u>-</u>	<u>18,406</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Equipment	-	24,082	20,879	-	20,879	3,203
Contractual Services	26,400	30,536	30,536	-	30,536	-
Total Expenditures	<u>26,400</u>	<u>54,618</u>	<u>51,415</u>	<u>-</u>	<u>51,415</u>	<u>3,203</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,560	(36,212)	(33,009)	<u>\$ -</u>	<u>\$ (33,009)</u>	<u>\$ 3,203</u>
Fund Balance at Beginning of Year	68,756	68,756	68,756			
Fund Balance at End of Year	<u>\$ 82,316</u>	<u>\$ 32,544</u>	<u>\$ 35,747</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Solid Waste
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits, and Fees	\$ 3,400,000	\$ 3,226,424	\$ 3,226,424	\$ -	\$ 3,226,424	\$ -
Interest	-	8,945	8,945	-	8,945	-
Other	10,025	25,573	25,573	-	25,573	-
Total Revenues	<u>3,410,025</u>	<u>3,260,942</u>	<u>3,260,942</u>	<u>-</u>	<u>3,260,942</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	266,698	316,698	291,023	-	291,023	25,675
Fringe Benefits	108,201	108,754	100,922	-	100,922	7,832
Supplies and Materials	35,500	28,884	17,992	-	17,992	10,892
Equipment	28,910	65,215	50,658	8,906	59,564	5,651
Contractual Services	2,276,750	2,336,547	2,236,475	81,373	2,317,848	18,699
Capital Outlay	31,933	75,000	63,043	9,848	72,891	2,109
Fees	95,000	105,075	104,875	-	104,875	200
Other	793,151	793,247	658,000	83,061	741,061	52,186
Total Expenditures	<u>3,636,143</u>	<u>3,829,420</u>	<u>3,522,988</u>	<u>183,188</u>	<u>3,706,176</u>	<u>123,244</u>
(Deficiency) of Revenues (Under) Expenditures	(226,118)	(568,478)	(262,046)	<u>\$ (183,188)</u>	<u>\$ (445,234)</u>	<u>\$ 123,244</u>
Fund Balance at Beginning of Year	<u>2,424,588</u>	<u>2,424,588</u>	<u>2,424,588</u>			
Fund Balance at End of Year	<u>\$ 2,198,470</u>	<u>\$ 1,856,110</u>	<u>\$ 2,162,542</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Justice Assistance Grant Program
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 59,514	\$ 59,514	\$ -	\$ 59,514	\$ -
Total Revenues	<u>-</u>	<u>59,514</u>	<u>59,514</u>	<u>-</u>	<u>59,514</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Supplies	1,630	900	900	-	900	-
Equipment	5,020	15,805	15,805	-	15,805	-
Other	3,025	47,461	47,461	-	47,461	-
Total Expenditures	<u>9,675</u>	<u>64,166</u>	<u>64,166</u>	<u>-</u>	<u>64,166</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(9,675)	(4,652)	(4,652)	<u>\$ -</u>	<u>\$ (4,652)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	20,594	20,594	20,594			
Fund Balance at End of Year	<u>\$ 10,919</u>	<u>\$ 15,942</u>	<u>\$ 15,942</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 2,582,000	\$ 3,239,408	\$ 3,242,394	\$ -	\$ 3,242,394	\$ 2,986
Other	1,500	53	53	-	53	-
Total Revenues	<u>2,583,500</u>	<u>3,239,461</u>	<u>3,242,447</u>	<u>-</u>	<u>3,242,447</u>	<u>2,986</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	1,129,910	1,129,910	1,006,935	-	1,006,935	122,975
Fringe Benefits	525,876	525,876	357,976	-	357,976	167,900
Supplies and Materials	581,177	581,177	183,798	6,886	190,684	390,493
Equipment	299,211	263,739	54,932	2,827	57,759	205,980
Contractual Services	1,604,201	1,585,381	681,956	292,383	974,339	611,042
Other	107,375	137,375	73,929	18,697	92,626	44,749
Total Expenditures	<u>4,247,750</u>	<u>4,223,458</u>	<u>2,359,526</u>	<u>320,793</u>	<u>2,680,319</u>	<u>1,543,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,664,250)	(983,997)	882,921	<u>\$ (320,793)</u>	<u>\$ 562,128</u>	<u>\$ 1,546,125</u>
Fund Balance at Beginning of Year	<u>3,564,808</u>	<u>3,564,808</u>	<u>3,564,808</u>			
Fund Balance at End of Year	<u>\$ 1,900,558</u>	<u>\$ 2,580,811</u>	<u>\$ 4,447,729</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
DRETAC
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 497,000	\$ 883,931	\$ 883,931	\$ -	\$ 883,931	\$ -
Other	-	38,158	38,158	-	38,158	-
Total Revenues	497,000	922,089	922,089	-	922,089	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	411,600	411,550	381,584	-	381,584	29,966
Fringe Benefits	181,129	181,179	134,304	-	134,304	46,875
Supplies and Materials	33,487	52,487	46,031	-	46,031	6,456
Equipment	42,853	25,847	9,026	-	9,026	16,821
Contractual Services	7,312	7,312	954	-	954	6,358
Other	180,020	265,667	209,935	26,950	236,885	28,782
Total Expenditures	856,401	944,042	781,834	26,950	808,784	135,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359,401)	(21,953)	140,255	\$ (26,950)	\$ 113,305	\$ 135,258
Fund Balance at Beginning of Year	654,211	654,211	654,211			
Fund Balance at End of Year	\$ 294,810	\$ 632,258	\$ 794,466			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,281,600	\$ 1,150,915	\$ 1,162,493	\$ -	\$ 1,162,493	\$ 11,578
Other		100	100	-	100	-
Total Revenues	<u>1,281,600</u>	<u>1,151,015</u>	<u>1,162,593</u>	<u>-</u>	<u>1,162,593</u>	<u>11,578</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Salaries and Wages	850,000	745,000	732,219	-	732,219	12,781
Fringe Benefits	364,600	310,758	305,563	-	305,563	5,195
Supplies and Materials	21,000	28,600	20,733	-	20,733	7,867
Equipment	5,204	7,042	6,611	-	6,611	431
Contractual Services	23,572	23,336	21,946	-	21,946	1,390
Other	17,500	21,300	17,808	-	17,808	3,492
Total Expenditures	<u>1,281,876</u>	<u>1,136,036</u>	<u>1,104,880</u>	<u>-</u>	<u>1,104,880</u>	<u>31,156</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(276)	14,979	57,713	<u>\$ -</u>	<u>\$ 57,713</u>	<u>\$ 42,734</u>
Fund Balance at Beginning of Year	<u>41,214</u>	<u>41,214</u>	<u>41,214</u>			
Fund Balance at End of Year	<u>\$ 40,938</u>	<u>\$ 56,193</u>	<u>\$ 98,927</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Recorder's Equipment
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 290,000	\$ 100,826	\$ 101,746	\$ -	\$ 101,746	\$ 920
Other	25,000	35,454	35,454	-	35,454	-
Total Revenues	<u>315,000</u>	<u>136,280</u>	<u>137,200</u>	<u>-</u>	<u>137,200</u>	<u>920</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies	10,000	10,000	1,368	-	1,368	8,632
Equipment	150,108	116,586	106,365	3,174	109,539	7,047
Contractual Services	184,797	180,297	179,049	-	179,049	1,248
Total Expenditures	<u>344,905</u>	<u>306,883</u>	<u>286,782</u>	<u>3,174</u>	<u>289,956</u>	<u>16,927</u>
(Deficiency) of Revenues (Under) Expenditures	(29,905)	(170,603)	(149,582)	<u>\$ (3,174)</u>	<u>\$ (152,756)</u>	<u>\$ 17,847</u>
Fund Balance at Beginning of Year	180,279	180,279	180,279			
Fund Balance at End of Year	<u>\$ 150,374</u>	<u>\$ 9,676</u>	<u>\$ 30,697</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Intensive Supervision
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 480,488	\$ 586,438	\$ 586,438	\$ -	\$ 586,438	\$ -
Total Revenues	480,488	586,438	586,438	-	586,438	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	350,697	379,456	377,480	-	377,480	1,976
Fringe Benefits	127,332	131,822	126,852	-	126,852	4,970
Supplies	-	9,350	9,318	-	9,318	32
Equipment	-	14,855	14,855	-	14,855	-
Other	2,459	2,459	86	-	86	2,373
Total Expenditures	480,488	537,942	528,591	-	528,591	9,351
Excess of Revenues Over Expenditures	-	48,496	57,847	-	57,847	9,351
Other Financing Sources (Uses)						
Advances - In	-	10,000	10,000	-	10,000	-
Advances - Out	-	(20,000)	(20,000)	-	(20,000)	-
Total Other Financing Sources (Uses)	-	(10,000)	(10,000)	-	(10,000)	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	-	38,496	47,847	\$ -	\$ 47,847	\$ 9,351
Fund Balance at Beginning of Year	43,829	43,829	43,829			
Fund Balance at End of Year	\$ 43,829	\$ 82,325	\$ 91,676			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 250,000	\$ 234,990	\$ 234,990	\$ -	\$ 234,990	\$ -
Intergovernmental	7,765,000	7,271,563	7,271,897	-	7,271,897	334
Interest	30,000	77,238	77,238	-	77,238	-
Other	445,000	705,515	705,515	-	705,515	-
Total Revenues	8,490,000	8,289,306	8,289,640	-	8,289,640	334
Expenditures						
Current:						
Public Works:						
Salaries and Wages	3,794,000	3,591,000	3,217,957	-	3,217,957	373,043
Fringe Benefits	1,408,576	1,500,576	1,338,193	-	1,338,193	162,383
Supplies and Materials	1,730,950	2,003,564	1,704,398	250,674	1,955,072	48,492
Equipment	437,344	529,558	260,458	153,579	414,037	115,521
Contractual Services	1,767,402	1,691,383	1,334,621	295,739	1,630,360	61,023
Other	509,761	313,760	261,922	31,080	293,002	20,758
Total Expenditures	9,648,033	9,629,841	8,117,549	731,072	8,848,621	781,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,158,033)	(1,340,535)	172,091	<u>\$ (731,072)</u>	<u>\$ (558,981)</u>	<u>\$ 781,554</u>
Fund Balance at Beginning of Year	1,461,729	1,461,729	1,461,729			
Fund Balance at End of Year	\$ 303,696	\$ 121,194	\$ 1,633,820			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 145,000	\$ 130,281	\$ 130,281	\$ -	\$ 130,281	\$ -
Other	8,000	3,641	3,641	-	3,641	-
Total Revenues	153,000	133,922	133,922	-	133,922	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	82,000	82,000	80,499	-	80,499	1,501
Fringe Benefits	45,720	40,320	37,788	-	37,788	2,532
Supplies and Materials	500	500	374	-	374	126
Contractual Services	18,000	17,500	14,321	-	14,321	3,179
Other	8,000	3,900	3,455	-	3,455	445
Total Expenditures	154,220	144,220	136,437	-	136,437	7,783
(Deficiency) of Revenues (Under) Expenditures	(1,220)	(10,298)	(2,515)	<u>\$ -</u>	<u>\$ (2,515)</u>	<u>\$ 7,783</u>
Fund Balance at Beginning of Year	18,292	18,292	18,292			
Fund Balance at End of Year	\$ 17,072	\$ 7,994	\$ 15,777			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 639,500	\$ 607,489	\$ 607,489	\$ -	\$ 607,489	\$ -
Other	-	119	119	-	119	-
Total Revenues	639,500	607,608	607,608	-	607,608	-
Expenditures						
Current:						
Public Works:						
Salaries and Wages	366,180	366,180	349,789	-	349,789	16,391
Fringe Benefits	159,620	159,620	149,596	-	149,596	10,024
Supplies and Materials	27,000	21,000	15,177	-	15,177	5,823
Equipment	12,000	9,000	311	-	311	8,689
Contractual Services	73,000	82,000	59,432	9,609	69,041	12,959
Other	1,700	1,700	27	-	27	1,673
Total Expenditures	639,500	639,500	574,332	9,609	583,941	55,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(31,892)	33,276	(9,609)	23,667	55,559
Other Financing Sources (Uses)						
Advances - In	-	25,000	25,000	-	25,000	-
Advances - Out	-	(25,000)	(25,000)	-	(25,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing (Uses)	-	(31,892)	33,276	\$ (9,609)	\$ 23,667	\$ 55,559
Fund Balance at Beginning of Year	60,548	60,548	60,548			
Fund Balance at End of Year	\$ 60,548	\$ 28,656	\$ 93,824			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 323,000	\$ 424,786	\$ 424,786	\$ -	\$ 424,786	\$ -
Total Revenues	323,000	424,786	424,786	-	424,786	-
Expenditures						
Current:						
Economic Development and Assistance:						
Supplies and Materials	19,714	5,714	2,628	-	2,628	3,086
Contractual Services	341,109	491,156	374,801	33,893	408,694	82,462
Other	57,000	55,144	49,069	-	49,069	6,075
Total Expenditures	417,823	552,014	426,498	33,893	460,391	91,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,823)	(127,228)	(1,712)	(33,893)	(35,605)	91,623
Other Financing Sources						
Advances - In	-	65,000	65,000	-	65,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	(94,823)	(62,228)	63,288	\$ (33,893)	\$ 29,395	\$ 91,623
Fund Balance at Beginning of Year	270,408	270,408	270,408			
Fund Balance at End of Year	\$ 175,585	\$ 208,180	\$ 333,696			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 150,000	\$ 168,000	\$ 168,000	\$ -	\$ 168,000	\$ -
Intergovernmental	35,000	33,549	33,549	-	33,549	-
Other	127,150	89,805	89,805	-	89,805	-
Total Revenues	312,150	291,354	291,354	-	291,354	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	164,830	164,830	114,370	-	114,370	50,460
Fringe Benefits	102,050	102,050	53,993	-	53,993	48,057
Supplies and Materials	15,500	17,950	15,523	-	15,523	2,427
Equipment	5,734	5,140	3,726	243	3,969	1,171
Contractual Services	125,710	128,160	67,253	4,677	71,930	56,230
Other	55,700	53,950	18,347	-	18,347	35,603
Total Expenditures	469,524	472,080	273,212	4,920	278,132	193,948
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,374)	(180,726)	18,142	(4,920)	13,222	193,948
Other Financing (Uses)						
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	(157,374)	(190,726)	8,142	<u>\$ (4,920)</u>	<u>\$ 3,222</u>	<u>\$ 193,948</u>
Fund Balance at Beginning of Year	212,722	212,722	212,722			
Fund Balance at End of Year	\$ 55,348	\$ 21,996	\$ 220,864			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 2,184,010	\$ 2,128,381	\$ 2,128,381	\$ -	\$ 2,128,381	\$ -
Other	1,900	164	164	-	164	-
Total Revenues	2,185,910	2,128,545	2,128,545	-	2,128,545	-
Expenditures						
Current:						
Human Services:						
Salaries and Wages	1,393,000	1,428,000	1,134,908	-	1,134,908	293,092
Fringe Benefits	705,800	702,915	481,063	-	481,063	221,852
Supplies and Materials	12,700	18,400	13,445	-	13,445	4,955
Equipment	6,700	3,500	3,014	-	3,014	486
Contractual Services	176,800	231,200	155,889	-	155,889	75,311
Other	195,400	183,085	71,222	-	71,222	111,863
Total Expenditures	2,490,400	2,567,100	1,859,541	-	1,859,541	707,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	(304,490)	(438,555)	269,004	<u>\$ -</u>	<u>\$ 269,004</u>	<u>\$ 707,559</u>
Fund Balance at Beginning of Year	1,696,846	1,696,846	1,696,846			
Fund Balance at End of Year	\$ 1,392,356	\$ 1,258,291	\$ 1,965,850			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 614,917	\$ 614,917	\$ 614,917	\$ -	\$ 614,917	\$ -
Total Revenues	<u>614,917</u>	<u>614,917</u>	<u>614,917</u>	<u>-</u>	<u>614,917</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Other	614,917	614,917	284,149	-	284,149	330,768
Total Expenditures	<u>614,917</u>	<u>614,917</u>	<u>284,149</u>	<u>-</u>	<u>284,149</u>	<u>330,768</u>
Excess of Revenues Over Expenditures	-	-	330,768	<u>\$ -</u>	<u>\$ 330,768</u>	<u>\$ 330,768</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,768</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Indigent Guardianship
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 32,000	\$ 34,668	\$ 34,668	\$ -	\$ 34,668	\$ -
Other	-	186	186	-	186	-
Total Revenues	32,000	34,854	34,854	-	34,854	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	15,000	6,000	3,120	-	3,120	2,880
Fringe Benefits	1,500	1,700	748	-	748	952
Equipment	1,500	1,300	-	-	-	1,300
Contractual Services	-	22,000	22,000	-	22,000	-
Other	14,000	9,000	5,593	-	5,593	3,407
Total Expenditures	32,000	40,000	31,461	-	31,461	8,539
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(5,146)	3,393	-	3,393	8,539
Other Financing (Uses)						
Operating Transfers - Out	-	(40,286)	(40,286)	-	(40,286)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(45,432)	(36,893)	<u>\$ -</u>	<u>\$ (36,893)</u>	<u>\$ 8,539</u>
Fund Balance at Beginning of Year	155,290	155,290	155,290			
Fund Balance at End of Year	\$ 155,290	\$ 109,858	\$ 118,397			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 226,049	\$ 222,119	\$ 222,119	\$ -	\$ 222,119	\$ -
Total Revenues	226,049	222,119	222,119	-	222,119	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	161,070	161,070	139,279	-	139,279	21,791
Fringe Benefits	64,979	67,534	50,789	-	50,789	16,745
Total Expenditures	226,049	228,604	190,068	-	190,068	38,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,485)	32,051	<u>\$ -</u>	<u>\$ 32,051</u>	<u>\$ 38,536</u>
Fund Balance at Beginning of Year	201,420	201,420	201,420			
Fund Balance at End of Year	<u>\$ 201,420</u>	<u>\$ 194,935</u>	<u>\$ 233,471</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
TB Clinic
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 520,786	\$ 541,198	\$ 542,909	\$ -	\$ 542,909	\$ 1,711
Charges for Services	3,600	3,825	3,870	-	3,870	45
Total Revenues	524,386	545,023	546,779	-	546,779	1,756
Expenditures						
Current:						
Health:						
Salaries and Wages	330,300	330,300	330,118	-	330,118	182
Fringe Benefits	197,427	196,922	161,915	-	161,915	35,007
Supplies and Materials	33,500	33,500	29,401	-	29,401	4,099
Equipment	9,300	8,775	2,746	-	2,746	6,029
Contractual Services	62,250	62,755	52,411	2,577	54,988	7,767
Other	27,850	28,375	17,246	-	17,246	11,129
Total Expenditures	660,627	660,627	593,837	2,577	596,414	64,213
(Deficiency) of Revenues (Under) Expenditures	(136,241)	(115,604)	(47,058)	<u>\$ (2,577)</u>	<u>\$ (49,635)</u>	<u>\$ 65,969</u>
Fund Balance at Beginning of Year	622,176	622,176	622,176			
Fund Balance at End of Year	\$ 485,935	\$ 506,572	\$ 575,118			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Licenses, Permits and Fees	\$ 265,100	\$ 250,920	\$ 250,920	\$ -	\$ 250,920	\$ -
Total Revenues	265,100	250,920	250,920	-	250,920	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	193,000	193,000	171,335	-	171,335	21,665
Fringe Benefits	35,600	35,600	27,994	-	27,994	7,606
Supplies and Materials	6,500	6,500	3,985	-	3,985	2,515
Equipment	14,500	11,500	579	-	579	10,921
Contractual Services	7,381	8,300	2,790	2,388	5,178	3,122
Other	10,500	10,200	4,213	-	4,213	5,987
Total Expenditures	267,481	265,100	210,896	2,388	213,284	51,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,381)	(14,180)	40,024	<u>\$ (2,388)</u>	<u>\$ 37,636</u>	<u>\$ 51,816</u>
Fund Balance at Beginning of Year	450,312	450,312	450,312			
Fund Balance at End of Year	\$ 447,931	\$ 436,132	\$ 490,336			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Intergovernmental	-	274,041	274,041	-	274,041	-
Other	44,000	150,590	150,590	-	150,590	-
Total Revenues	44,000	425,131	425,131	-	425,131	-
Expenditures						
Current:						
Public Works:						
Supplies and Materials	340	340	-	-	-	340
Contractual Services	2,000	2,000	-	-	-	2,000
Other	41,050	447,790	444,532	-	444,532	3,258
Total Expenditures	43,390	450,130	444,532	-	444,532	5,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	610	(24,999)	(19,401)	-	(19,401)	5,598
Other Financing Sources						
Advances - In	-	135,000	135,000	-	135,000	-
Excess of Revenues and Other Financing Sources Over Expenditures	610	110,001	115,599	<u>\$ -</u>	<u>\$ 115,599</u>	<u>\$ 5,598</u>
Fund Balance at Beginning of Year	17,106	17,106	17,106			
Fund Balance at End of Year	\$ 17,716	\$ 127,107	\$ 132,705			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 4,026,600	\$ 4,039,699	\$ 4,039,699	\$ -	\$ 4,039,699	\$ -
Other	2,300	7,023	7,023	-	7,023	-
Total Revenues	4,028,900	4,046,722	4,046,722	-	4,046,722	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,583,000	2,658,000	2,477,681	-	2,477,681	180,319
Fringe Benefits	1,164,900	1,181,300	1,114,176	-	1,114,176	67,124
Supplies and Materials	86,152	120,502	90,155	12,146	102,301	18,201
Equipment	53,442	113,442	86,424	1,017	87,441	26,001
Contractual Services	781,439	727,556	534,986	90,552	625,538	102,018
Capital Outlay	85,000	60,000	15,996	-	15,996	44,004
Other	22,700	27,300	16,148	736	16,884	10,416
Total Expenditures	4,776,633	4,888,100	4,335,566	104,451	4,440,017	448,083
(Deficiency) of Revenues (Under) Expenditures	(747,733)	(841,378)	(288,844)	(104,451)	(393,295)	448,083
Other Financing Sources						
Operating Transfers - In	-	1,000,000	1,000,000	-	1,000,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(747,733)	158,622	711,156	\$ (104,451)	\$ 606,705	\$ 448,083
Fund Balance at Beginning of Year	1,683,224	1,683,224	1,683,224			
Fund Balance at End of Year	\$ 935,491	\$ 1,841,846	\$ 2,394,380			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 3,864,000	\$ 4,331,391	\$ 4,331,391	\$ -	\$ 4,331,391	\$ -
Intergovernmental	10,000	11,819	11,819	-	11,819	-
Other	12,000	18,761	18,761	-	18,761	-
Total Revenues	3,886,000	4,361,971	4,361,971	-	4,361,971	-
Expenditures						
Current:						
Health:						
Salaries and Wages	2,000,000	2,316,500	2,315,975	-	2,315,975	525
Fringe Benefits	983,700	937,700	928,867	-	928,867	8,833
Supplies and Materials	305,869	444,470	369,452	60,300	429,752	14,718
Equipment	15,182	50,091	29,466	14,110	43,576	6,515
Contractual Services	236,524	524,803	363,165	113,360	476,525	48,278
Capital Outlay	15,000	6,500	5,656	-	5,656	844
Other	217,989	222,024	126,005	89,977	215,982	6,042
Total Expenditures	3,774,264	4,502,088	4,138,586	277,747	4,416,333	85,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,736	(140,117)	223,385	<u>\$ (277,747)</u>	<u>\$ (54,362)</u>	<u>\$ 85,755</u>
Fund Balance at Beginning of Year	1,732,986	1,732,986	1,732,986			
Fund Balance at End of Year	\$ 1,844,722	\$ 1,592,869	\$ 1,956,371			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 412,322	\$ 450,999	\$ 452,425	\$ -	\$ 452,425	\$ 1,426
Intergovernmental	81,000	136,651	136,651	-	136,651	\$ -
Other	69,000	10,945	10,945	-	10,945	\$ -
Total Revenues	562,322	598,595	600,021	-	600,021	1,426
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	373,955	506,272	465,226	-	465,226	41,046
Fringe Benefits	270,166	270,466	167,684	-	167,684	102,782
Supplies and Materials	30,822	39,800	21,910	10,342	32,252	7,548
Equipment	26,310	16,310	5,999	-	5,999	10,311
Contractual Services	144,845	78,075	24,407	-	24,407	53,668
Other	59,431	26,131	6,858	-	6,858	19,273
Total Expenditures	905,529	937,054	692,084	10,342	702,426	234,628
(Deficiency) of Revenues (Under) Expenditures	(343,207)	(338,459)	(92,063)	<u>\$ (10,342)</u>	<u>\$ (102,405)</u>	<u>\$ 236,054</u>
Fund Balance at Beginning of Year	817,802	817,802	817,802			
Fund Balance at End of Year	\$ 474,595	\$ 479,343	\$ 725,739			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 206,160	\$ 225,500	\$ 226,213	\$ -	\$ 226,213	\$ 713
Total Revenues	206,160	225,500	226,213	-	226,213	713
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	106,164	97,164	96,468	-	96,468	696
Fringe Benefits	50,913	46,913	39,306	-	39,306	7,607
Supplies and Materials	45,800	30,800	12,738	-	12,738	18,062
Equipment	36,249	21,249	4,269	5,529	9,798	11,451
Contractual Services	91,600	21,000	2,943	10,080	13,023	7,977
Other	10,650	12,550	7,699	-	7,699	4,851
Total Expenditures	341,376	229,676	163,423	15,609	179,032	50,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,216)	(4,176)	62,790	<u>\$ (15,609)</u>	<u>\$ 47,181</u>	<u>\$ 51,357</u>
Fund Balance at Beginning of Year	1,153,502	1,153,502	1,153,502			
Fund Balance at End of Year	\$ 1,018,286	\$ 1,149,326	\$ 1,216,292			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Property and Other Taxes	\$ 2,003,347	\$ 2,103,608	\$ 2,106,601	\$ -	\$ 2,106,601	\$ 2,993
Licenses, Permits and Fees	-	612,473	612,473	-	612,473	-
Other	250	-	-	-	-	-
Total Revenues	<u>2,003,597</u>	<u>2,716,081</u>	<u>2,719,074</u>	<u>-</u>	<u>2,719,074</u>	<u>2,993</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	950,000	950,000	714,855	-	714,855	235,145
Fringe Benefits	404,000	404,000	247,131	-	247,131	156,869
Supplies and Materials	16,500	16,500	6,121	-	6,121	10,379
Equipment	1,935,721	1,936,190	801,489	567,307	1,368,796	567,394
Contractual Services	268,000	348,000	241,942	9,350	251,292	96,708
Other	125,434	177,594	111,884	-	111,884	65,710
Total Expenditures	<u>3,699,655</u>	<u>3,832,284</u>	<u>2,123,422</u>	<u>576,657</u>	<u>2,700,079</u>	<u>1,132,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,696,058)	(1,116,203)	595,652	<u>\$ (576,657)</u>	<u>\$ 18,995</u>	<u>\$ 1,135,198</u>
Fund Balance at Beginning of Year	<u>5,012,984</u>	<u>5,012,984</u>	<u>5,012,984</u>			
Fund Balance at End of Year	<u>\$ 3,316,926</u>	<u>\$ 3,896,781</u>	<u>\$ 5,608,636</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Child Support Enforcement Agency
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Charges for Services	\$ 1,055,210	\$ 1,176,663	\$ 1,176,669	\$ -	\$ 1,176,669	\$ 6
Intergovernmental	3,250,000	6,691,027	6,691,027	-	6,691,027	-
Other	156,500	764	764	-	764	-
Total Revenues	4,461,710	7,868,454	7,868,460	-	7,868,460	6
Expenditures						
Current:						
Human Services:						
Salaries and Wages	2,600,000	2,855,000	2,826,888	-	2,826,888	28,112
Fringe Benefits	1,361,954	1,401,454	1,222,026	-	1,222,026	179,428
Supplies and Materials	27,000	117,000	84,927	-	84,927	32,073
Equipment	45,000	114,000	56,777	-	56,777	57,223
Contractual Services	1,070,978	1,456,734	1,197,685	-	1,197,685	259,049
Other	1,379,563	1,494,500	1,462,003	-	1,462,003	32,497
Total Expenditures	6,484,495	7,438,688	6,850,306	-	6,850,306	588,382
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,022,785)	429,766	1,018,154	\$ -	\$ 1,018,154	\$ 588,388
Fund Balance at Beginning of Year	3,058,355	3,058,355	3,058,355			
Fund Balance at End of Year	\$ 1,035,570	\$ 3,488,121	\$ 4,076,509			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other	500	3,661	3,661	-	3,661	-
Total Revenues	17,500	3,661	3,661	-	3,661	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	500	4,265	1,075	-	1,075	3,190
Equipment	-	335	335	-	335	-
Other	17,000	17,309	17,309	-	17,309	-
Total Expenditures	17,500	21,909	18,719	-	18,719	3,190
(Deficiency) of Revenues (Under) Expenditures	-	(18,248)	(15,058)	<u>\$ -</u>	<u>\$ (15,058)</u>	<u>\$ 3,190</u>
Fund Balance at Beginning of Year	19,907	19,907	19,907			
Fund Balance at End of Year	\$ 19,907	\$ 1,659	\$ 4,849			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Special Assessments	\$ 47,895	\$ 41,913	\$ 41,913	\$ -	\$ 41,913	\$ -
Total Revenues	<u>47,895</u>	<u>41,913</u>	<u>41,913</u>	<u>-</u>	<u>41,913</u>	<u>-</u>
Expenditures						
Current:						
Public Works:						
Other	179,393	20,352	19,665	687	20,352	-
Total Expenditures	<u>179,393</u>	<u>20,352</u>	<u>19,665</u>	<u>687</u>	<u>20,352</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,498)	21,561	22,248	<u>\$ (687)</u>	<u>\$ 21,561</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	140,359	140,359	140,359			
Fund Balance at End of Year	<u>\$ 8,861</u>	<u>\$ 161,920</u>	<u>\$ 162,607</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 78,403	\$ 78,403	\$ -	\$ 78,403	\$ -
Total Revenues	<u>-</u>	<u>78,403</u>	<u>78,403</u>	<u>-</u>	<u>78,403</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Equipment	4,000	9,125	6,750	-	6,750	2,375
Other	-	75,203	74,203	-	74,203	1,000
Total Expenditures	<u>4,000</u>	<u>84,328</u>	<u>80,953</u>	<u>-</u>	<u>80,953</u>	<u>3,375</u>
(Deficiency) of Revenues (Under) Expenditures	(4,000)	(5,925)	(2,550)	<u>\$ -</u>	<u>\$ (2,550)</u>	<u>\$ 3,375</u>
Fund Balance at Beginning of Year	<u>22,442</u>	<u>22,442</u>	<u>22,442</u>			
Fund Balance at End of Year	<u>\$ 18,442</u>	<u>\$ 16,517</u>	<u>\$ 19,892</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>629</u>	<u>629</u>	<u>629</u>			
Fund Balance at End of Year	<u>\$ 629</u>	<u>\$ 629</u>	<u>\$ 629</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	-	-	-	-	-	-
Total Expenditures	<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>			
Fund Balance at End of Year	<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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 50,000	\$ 27,104	\$ 27,104	\$ -	\$ 27,104	\$ -
Total Revenues	<u>50,000</u>	<u>27,104</u>	<u>27,104</u>	<u>-</u>	<u>27,104</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	48,200	40,200	29,902	-	29,902	10,298
Other	2,000	2,000	-	-	-	2,000
Total Expenditures	<u>50,200</u>	<u>42,200</u>	<u>29,902</u>	<u>-</u>	<u>29,902</u>	<u>12,298</u>
(Deficiency) of Revenues (Under) Expenditures	(200)	(15,096)	(2,798)	<u>\$ -</u>	<u>\$ (2,798)</u>	<u>\$ 12,298</u>
Fund Balance at Beginning of Year	97,700	97,700	97,700			
Fund Balance at End of Year	<u>\$ 97,500</u>	<u>\$ 82,604</u>	<u>\$ 94,902</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Violent Offender
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 40,000	\$ 39,120	\$ 39,120	\$ -	\$ 39,120	\$ -
Other	50	-	-	-	-	-
Total Revenues	<u>40,050</u>	<u>39,120</u>	<u>39,120</u>	<u>-</u>	<u>39,120</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	30,000	30,000	26,833	-	26,833	3,167
Fringe Benefits	21,310	20,810	12,707	-	12,707	8,103
Other	200	700	278	-	278	422
Total Expenditures	<u>51,510</u>	<u>51,510</u>	<u>39,818</u>	<u>-</u>	<u>39,818</u>	<u>11,692</u>
(Deficiency) of Revenues (Under) Expenditures	(11,460)	(12,390)	(698)	<u>\$ -</u>	<u>\$ (698)</u>	<u>\$ 11,692</u>
Fund Balance at Beginning of Year	40,987	40,987	40,987			
Fund Balance at End of Year	<u>\$ 29,527</u>	<u>\$ 28,597</u>	<u>\$ 40,289</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Marriage Licenses
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 65,000	\$ 58,876	\$ 58,876	\$ -	\$ 58,876	\$ -
Other	3,500	3,292	3,292	-	3,292	-
Total Revenues	68,500	62,168	62,168	-	62,168	-
Expenditures						
Current:						
Human Services:						
Supplies and Materials	1,500	1,141	-	-	-	1,141
Other	67,000	69,359	60,667	-	60,667	8,692
Total Expenditures	68,500	70,500	60,667	-	60,667	9,833
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(8,332)	1,501	<u>\$ -</u>	<u>\$ 1,501</u>	<u>\$ 9,833</u>
Fund Balance at Beginning of Year	72,770	72,770	72,770			
Fund Balance at End of Year	<u>\$ 72,770</u>	<u>\$ 64,438</u>	<u>\$ 74,271</u>			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	-	-	-	-	-
Total Expenditures	<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>1</u>	<u>1</u>	<u>1</u>			
Fund Balance at End of Year	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ 21,200	\$ 13,293	\$ 13,776	\$ -	\$ 13,776	\$ 483
Total Revenues	<u>21,200</u>	<u>13,293</u>	<u>13,776</u>	<u>-</u>	<u>13,776</u>	<u>483</u>
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	3,500	3,500	409	-	409	3,091
Equipment	4,000	4,000	-	-	-	4,000
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>409</u>	<u>-</u>	<u>409</u>	<u>7,091</u>
Excess of Revenues Over Expenditures	13,700	5,793	13,367	<u>\$ -</u>	<u>\$ 13,367</u>	<u>\$ 7,574</u>
Fund Balance at Beginning of Year	<u>48,909</u>	<u>48,909</u>	<u>48,909</u>			
Fund Balance at End of Year	<u>\$ 62,609</u>	<u>\$ 54,702</u>	<u>\$ 62,276</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Criminal History On-Line
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	-	-	-	-	-	-
Total Expenditures	<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>8,506</u>	<u>8,506</u>	<u>8,506</u>			
Fund Balance at End of Year	<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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Salaries and Wages	1,500,000	1,521,000	1,414,712	-	1,414,712	106,288
Fringe Benefits	604,100	649,300	597,319	-	597,319	51,981
Supplies and Materials	26,851	23,851	12,513	-	12,513	11,338
Equipment	10,500	143,500	26,945	76,544	103,489	40,011
Contractual Services	166,123	182,420	141,185	12,084	153,269	29,151
Other	43,200	53,700	40,027	-	40,027	13,673
Total Expenditures	<u>2,350,774</u>	<u>2,573,771</u>	<u>2,232,701</u>	<u>88,628</u>	<u>2,321,329</u>	<u>252,442</u>
(Deficiency) of Revenues (Under) Expenditures	(2,350,774)	(2,573,771)	(2,232,701)	(88,628)	(2,321,329)	252,442
Other Financing Sources						
Operating Transfers - In	2,200,000	2,600,000	2,600,000	-	2,600,000	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(150,774)	26,229	367,299	<u>\$ (88,628)</u>	<u>\$ 278,671</u>	<u>\$ 252,442</u>
Fund Balance at Beginning of Year	2,585,326	2,585,326	2,585,326			
Fund Balance at End of Year	<u>\$ 2,434,552</u>	<u>\$ 2,611,555</u>	<u>\$ 2,952,625</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 163,766	\$ 150,186	\$ 150,186	\$ -	\$ 150,186	\$ -
Other	9,114	-	-	-	-	-
Total Revenues	172,880	150,186	150,186	-	150,186	-
Expenditures						
Current:						
Public Safety:						
Salaries and Wages	100,100	101,727	100,610	-	100,610	1,117
Fringe Benefits	50,944	51,528	45,667	-	45,667	5,861
Supplies and Materials	500	-	-	-	-	-
Contractual Services	7,500	-	-	-	-	-
Other	13,836	-	-	-	-	-
Total Expenditures	172,880	153,255	146,277	-	146,277	6,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,069)	3,909	-	3,909	6,978
Other Financing (Uses)						
Advances - Out	-	(10,000)	(10,000)	-	(10,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(13,069)	(6,091)	\$ -	\$ (6,091)	\$ 6,978
Fund Balance at Beginning of Year	33,959	33,959	33,959			
Fund Balance at End of Year	\$ 33,959	\$ 20,890	\$ 27,868			

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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Fines and Forfeitures	\$ 5,000	\$ 4,767	\$ 4,767	\$ -	\$ 4,767	\$ -
Total Revenues	5,000	4,767	4,767	-	4,767	-
Expenditures						
Current:						
Public Safety:						
Equipment	-	9,763	1,693	7,980	9,673	90
Total Expenditures	-	9,763	1,693	7,980	9,673	90
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(4,996)	3,074	\$ (7,980)	\$ (4,906)	\$ 90
Fund Balance at Beginning of Year	24,521	24,521	24,521			
Fund Balance at End of Year	\$ 29,521	\$ 19,525	\$ 27,595			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Fringe Benefits	-	95	91	-	91	4
Total Expenditures	<u>-</u>	<u>95</u>	<u>91</u>	<u>-</u>	<u>91</u>	<u>4</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,000	(95)	(91)	<u>\$ -</u>	<u>\$ (91)</u>	<u>\$ 4</u>
Fund Balance at Beginning of Year	<u>15,696</u>	<u>15,696</u>	<u>15,696</u>			
Fund Balance at End of Year	<u>\$ 70,696</u>	<u>\$ 15,601</u>	<u>\$ 15,605</u>			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	-	4,906	4,906	-	4,906	-
Total Expenditures	<u>-</u>	<u>4,906</u>	<u>4,906</u>	<u>-</u>	<u>4,906</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	-	(4,906)	(4,906)	<u>\$ -</u>	<u>\$ (4,906)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>7,704</u>	<u>7,704</u>	<u>7,704</u>			
Fund Balance at End of Year	<u>\$ 7,704</u>	<u>\$ 2,798</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Contractual Services	38,424	161,600	112,835	4,734	117,569	44,031
Capital Outlay	256,235	1,789,365	1,303,817	308,173	1,611,990	177,375
Other	7,000	7,000	2,275	-	2,275	4,725
Total Expenditures	<u>301,659</u>	<u>1,957,965</u>	<u>1,418,927</u>	<u>312,907</u>	<u>1,731,834</u>	<u>226,131</u>
(Deficiency) of Revenues (Under) Expenditures	(301,659)	(1,957,965)	(1,418,927)	(312,907)	(1,731,834)	226,131
Other Financing Sources						
Operating Transfers - In	500,000	2,054,000	2,000,000	-	2,000,000	(54,000)
Excess of Revenues and Other Financing Sources Over Expenditures	198,341	96,035	581,073	<u>\$ (312,907)</u>	<u>\$ 268,166</u>	<u>\$ 172,131</u>
Fund Balance at Beginning of Year	247,725	247,725	247,725			
Fund Balance at End of Year	<u>\$ 446,066</u>	<u>\$ 343,760</u>	<u>\$ 828,798</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 2,951,306	\$ 4,722,934	\$ 4,722,934	\$ -	\$ 4,722,934	\$ -
Total Revenues	<u>2,951,306</u>	<u>4,722,934</u>	<u>4,722,934</u>	<u>-</u>	<u>4,722,934</u>	<u>-</u>
Expenditures						
Current:						
Human Services:						
Supplies and Materials	5,517	7,621	7,598	-	7,598	23
Equipment	29,052	95,827	92,254	-	92,254	3,573
Contractual Services	3,816,631	3,704,921	3,307,001	777,971	4,084,972	(380,051)
Other	9,000	1,177,474	1,175,069	-	1,175,069	2,405
Total Expenditures	<u>3,860,200</u>	<u>4,985,843</u>	<u>4,581,922</u>	<u>777,971</u>	<u>5,359,893</u>	<u>(374,050)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(908,894)	(262,909)	141,012	<u>\$ (777,971)</u>	<u>\$ (636,959)</u>	<u>\$ (374,050)</u>
Fund Balance at Beginning of Year	<u>1,299,465</u>	<u>1,299,465</u>	<u>1,299,465</u>			
Fund Balance at End of Year	<u>\$ 390,571</u>	<u>\$ 1,036,556</u>	<u>\$ 1,440,477</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 25,000	\$ 27,074	\$ 27,294	\$ -	\$ 27,294	\$ 220
Total Revenues	25,000	27,074	27,294	-	27,294	220
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	1,500	1,500	845	-	845	655
Equipment	-	100	93	-	93	7
Contractual Services	24,086	38,826	28,882	8,241	37,123	1,703
Total Expenditures	25,586	40,426	29,820	8,241	38,061	2,365
(Deficiency) of Revenues (Under) Expenditures	(586)	(13,352)	(2,526)	<u>\$ (8,241)</u>	<u>\$ (10,767)</u>	<u>\$ 2,585</u>
Fund Balance at Beginning of Year	49,190	49,190	49,190			
Fund Balance at End of Year	\$ 48,604	\$ 35,838	\$ 46,664			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,000	\$ 786	\$ 786	\$ -	\$ 786	\$ -
Total Revenues	<u>1,000</u>	<u>786</u>	<u>786</u>	<u>-</u>	<u>786</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Judicial:						
Contractual Services	500	500	-	-	-	500
Other	500	500	-	-	-	500
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(214)	786	<u>\$ -</u>	<u>\$ 786</u>	<u>\$ 1,000</u>
Fund Balance at Beginning of Year	1,870	1,870	1,870			
Fund Balance at End of Year	<u>\$ 1,870</u>	<u>\$ 1,656</u>	<u>\$ 2,656</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>63,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Supplies and Materials	2,500	347	347	-	347	-
Equipment	1,714	1,714	1,714	-	1,714	-
Contractual Services	360	90	90	-	90	-
Other	60,140	3,185	3,185	-	3,185	-
Total Expenditures	<u>64,714</u>	<u>5,336</u>	<u>5,336</u>	<u>-</u>	<u>5,336</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	(1,714)	(5,336)	(5,336)	-	(5,336)	-
Other Financing (Uses)						
Advances Out	-	(20,000)	(20,000)	-	(20,000)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	(1,714)	(25,336)	(25,336)	<u>\$ -</u>	<u>\$ (25,336)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	44,196	44,196	44,196			
Fund Balance at End of Year	<u>\$ 42,482</u>	<u>\$ 18,860</u>	<u>\$ 18,860</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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
Total Revenues	5,000	2,500	2,500	-	2,500	-
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Supplies and Materials	1,000	1,000	-	-	-	1,000
Equipment	1,000	1,000	-	-	-	1,000
Contractual Services	2,000	2,000	-	-	-	2,000
Other	1,000	1,000	-	-	-	1,000
Total Expenditures	5,000	5,000	-	-	-	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,500)	2,500	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 5,000</u>
Fund Balance at Beginning of Year	8,250	8,250	8,250			
Fund Balance at End of Year	\$ 8,250	\$ 5,750	\$ 10,750			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
AIM Program
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government:						
Judicial:						
Other	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
(Deficiency) of Revenues (Under) Expenditures	-	-	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	253	253	253			
Fund Balance at End of Year	<u>\$ 253</u>	<u>\$ 253</u>	<u>\$ 253</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Domestic Relations Title IV-E
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 800,000	\$ 2,753,965	\$ 2,753,965	\$ -	\$ 2,753,965	\$ -
Total Revenues	800,000	2,753,965	2,753,965	-	2,753,965	-
Expenditures						
Current:						
General Government:						
Judicial:						
Salaries and Wages	200,000	555,000	552,878	-	552,878	2,122
Fringe Benefits	90,000	221,125	207,514	-	207,514	13,611
Supplies and Materials	55,000	57,000	9,035	-	9,035	47,965
Equipment	85,000	93,000	1,779	-	1,779	91,221
Contractual Services	291,668	281,666	56,123	1,668	57,791	223,875
Other	80,000	90,000	53,934	-	53,934	36,066
Total Expenditures	801,668	1,297,791	881,263	1,668	882,931	414,860
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,668)	1,456,174	1,872,702	<u>\$ (1,668)</u>	<u>\$ 1,871,034</u>	<u>\$ 414,860</u>
Fund Balance at Beginning of Year	1,189,701	1,189,701	1,189,701			
Fund Balance at End of Year	\$ 1,188,033	\$ 2,645,875	\$ 3,062,403			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Coastal Management Assistance Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ -	\$ 28,759	\$ 28,759	\$ -	\$ 28,759	\$ -
Total Revenues	<u>-</u>	<u>28,759</u>	<u>28,759</u>	<u>-</u>	<u>28,759</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Other	-	28,759	28,759	-	28,759	-
Total Expenditures	<u>-</u>	<u>28,759</u>	<u>28,759</u>	<u>-</u>	<u>28,759</u>	<u>-</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	-	-	-	-	-	-
Other Financing (Uses)						
Advances Out	-	(3,800)	(3,800)	-	(3,800)	-
(Deficiency) of Revenues (Under) Expenditures and Other Financing (Uses)	-	(3,800)	(3,800)	<u>\$ -</u>	<u>\$ (3,800)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>			
Fund Balance at End of Year	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Juvenile Attendance Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 65,000	\$ 20,082	\$ 20,082	\$ -	\$ 20,082	\$ -
Total Revenues	<u>65,000</u>	<u>20,082</u>	<u>20,082</u>	<u>-</u>	<u>20,082</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Contractual Services	51,000	12,442	12,442	-	12,442	-
Total Expenditures	<u>51,000</u>	<u>12,442</u>	<u>12,442</u>	<u>-</u>	<u>12,442</u>	<u>-</u>
Excess of Revenues Over Expenditures	14,000	7,640	7,640	-	7,640	-
Other Financing (Uses)						
Advances - Out	-	(50,000)	(50,000)	-	(50,000)	-
Excess (Deficiency) of Revenues (Under) Over Expenditures and Other Financing (Uses)	14,000	(42,360)	(42,360)	<u>\$ -</u>	<u>\$ (42,360)</u>	<u>\$ -</u>
Fund Balance at Beginning of Year	42,360	42,360	42,360			
Fund Balance at End of Year	<u>\$ 56,360</u>	<u>\$ -</u>	<u>\$ -</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Ditch Rotary
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ 16,000	\$ 10,065	\$ 10,065	\$ -	\$ 10,065	\$ -
Total Revenues	16,000	10,065	10,065	-	10,065	-
Expenditures						
Current:						
Public Works:						
Contractual Services	16,000	-	-	-	-	-
Total Expenditures	16,000	-	-	-	-	-
Excess of Revenues Over Expenditures	-	10,065	10,065	-	10,065	-
Other Financing (Uses)						
Advances - Out	-	(5,260)	(5,260)	-	(5,260)	-
Excess of Revenues Over Expenditures and Other Financing (Uses)	-	4,805	4,805	\$ -	\$ 4,805	\$ -
Fund Balance at Beginning of Year	4	4	4			
Fund Balance at End of Year	\$ 4	\$ 4,809	\$ 4,809			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Common Pleas Special Projects
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Licenses, Permits and Fees	\$ -	\$ 124,476	\$ 124,476	\$ -	\$ 124,476	\$ -
Total Revenues	<u>-</u>	<u>124,476</u>	<u>124,476</u>	<u>-</u>	<u>124,476</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Other	-	25,000	3,032	-	3,032	21,968
Total Expenditures	<u>-</u>	<u>25,000</u>	<u>3,032</u>	<u>-</u>	<u>3,032</u>	<u>21,968</u>
Excess of Revenues Over Expenditures	-	99,476	121,444	<u>\$ -</u>	<u>\$ 121,444</u>	<u>\$ 21,968</u>
Fund Balance at Beginning of Year	<u>101,201</u>	<u>101,201</u>	<u>101,201</u>			
Fund Balance at End of Year	<u>\$ 101,201</u>	<u>\$ 200,677</u>	<u>\$ 222,645</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Golden Acres Medicare
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Intergovernmental	\$ 960,000	\$ 764,744	\$ 764,744	\$ -	\$ 764,744	\$ -
Total Revenues	960,000	764,744	764,744	-	764,744	-
Expenditures						
Current:						
Health:						
Supplies and Materials	28,777	290,397	240,166	46,667	286,833	3,564
Contractual Services	608,388	643,559	365,714	23,541	389,255	254,304
Total Expenditures	637,165	933,956	605,880	70,208	676,088	257,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	322,835	(169,212)	158,864	\$ (70,208)	\$ 88,656	\$ 257,868
Fund Balance at Beginning of Year	303,897	303,897	303,897			
Fund Balance at End of Year	\$ 626,732	\$ 134,685	\$ 462,761			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Law Enforcement Tech Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 196,000	\$ 294,256	\$ 294,256	\$ -	\$ 294,256	\$ -
Total Revenues	196,000	294,256	294,256	-	294,256	-
Expenditures						
Current:						
Public Safety:						
Supplies and Materials	148,500	153,300	153,300	-	153,300	-
Equipment	1,294	74,465	74,449	-	74,449	16
Contractual Services	39,556	40,356	33,280	-	33,280	7,076
Other	6,183	11,383	11,369	-	11,369	14
Total Expenditures	195,533	279,504	272,398	-	272,398	7,106
Excess of Revenues Over Expenditures	467	14,752	21,858	<u>\$ -</u>	<u>\$ 21,858</u>	<u>\$ 7,106</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 467</u>	<u>\$ 14,752</u>	<u>\$ 21,858</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Watershed Coordinator Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 77,808	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Revenues	<u>77,808</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Expenditures						
Current:						
Health:						
Supplies and Materials	1,300	325	325	-	325	-
Contractual Services	1,000	310	305	-	305	5
Fees	-	270	270	-	270	-
Other	47,700	6,866	6,866	-	6,866	-
Total Expenditures	<u>50,000</u>	<u>7,771</u>	<u>7,766</u>	<u>-</u>	<u>7,766</u>	<u>5</u>
Excess of Revenues Over Expenditures	27,808	27,229	27,234	<u>\$ -</u>	<u>\$ 27,234</u>	<u>\$ 5</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 27,808</u>	<u>\$ 27,229</u>	<u>\$ 27,234</u>			

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
Northern Border Initiative Grant
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 96,000	\$ 29,635	\$ 29,635	\$ -	\$ 29,635	\$ -
Total Revenues	<u>96,000</u>	<u>29,635</u>	<u>29,635</u>	<u>-</u>	<u>29,635</u>	<u>-</u>
Expenditures						
Current:						
Public Safety:						
Other	23,418	23,418	17,561	-	17,561	5,857
Total Expenditures	<u>23,418</u>	<u>23,418</u>	<u>17,561</u>	<u>-</u>	<u>17,561</u>	<u>5,857</u>
Excess of Revenues Over Expenditures	72,582	6,217	12,074	<u>\$ -</u>	<u>\$ 12,074</u>	<u>\$ 5,857</u>
Fund Balance at Beginning of Year	-	-	-			
Fund Balance at End of Year	<u>\$ 72,582</u>	<u>\$ 6,217</u>	<u>\$ 12,074</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, 2007

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 2,012,625	\$ 2,075,770	\$ 2,078,336	\$ -	\$ 2,078,336	\$ 2,566
Intergovernmental	1,725,000	680,353	680,353	-	680,353	-
Special Assessments	1,198,000	354,251	354,251	-	354,251	-
Other	30,000	7,320	7,320	-	7,320	-
Total Revenues	4,965,625	3,117,694	3,120,260	-	3,120,260	2,566
Expenditures						
General Obligation Bond Principal Retirement	2,000,000	1,620,000	1,620,000	-	1,620,000	-
General Obligation Interest	1,000,000	1,743,567	1,743,567	-	1,743,567	-
Special Assessment Principal Retirement	900,000	315,000	310,736	-	310,736	4,264
Special Assessment Interest	245,000	215,000	209,565	-	209,565	5,435
Fiscal Charges	150,000	179,141	114,168	-	114,168	64,973
Total Expenditures	4,295,000	4,072,708	3,998,036	-	3,998,036	74,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,625	(955,014)	(877,776)	-	(877,776)	77,238
Other Financing Sources						
Issuance of Debt	-	375,000	375,000	-	375,000	-
Premium on Issuance of Debt	-	57,293	57,293	-	57,293	-
Advances - In	52,000	186,555	186,555	-	186,555	-
Total Other Financing Sources	52,000	618,848	618,848	-	618,848	-
Excess (Deficiency) of Revenues and Other Financing Sources (Under) Expenditures	722,625	(336,166)	(258,928)	\$ -	\$ (258,928)	\$ 77,238
Fund Balance at Beginning of Year	717,603	717,603	717,603			
Fund Balance at End of Year	\$ 1,440,228	\$ 381,437	\$ 458,675			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-
Expenditures						
Capital Outlay:						
Jail Facility Construction	636,731	836,463	258,689	577,730	836,419	44
Total Expenditures	636,731	836,463	258,689	577,730	836,419	44
(Deficiency) of Revenues (Under) Expenditures	(636,731)	(836,463)	(258,689)	<u>\$ (577,730)</u>	<u>\$ (836,419)</u>	<u>\$ 44</u>
Fund Balance at Beginning of Year	1,481,335	1,481,335	1,481,335			
Fund Balance at End of Year	<u>\$ 844,604</u>	<u>\$ 644,872</u>	<u>\$ 1,222,646</u>			

Capital Projects Fund

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Intergovernmental	\$ 1,485,500	\$ 2,669,424	\$ 3,147,526	\$ -	\$ 3,147,526	\$ 478,102
Other	-	107,892	107,892	-	107,892	-
Total Revenues	1,485,500	2,777,316	3,255,418	-	3,255,418	478,102
Expenditures						
Capital Outlay:						
Justice Center	3,787,268	5,890,246	139,224	1,170,420	1,309,644	4,580,602
Transportation Hub	997,558	1,653,473	866,700	516,998	1,383,698	269,775
Highway Improvement	-	54,815	18,558	-	18,558	36,257
Energy Conservation Project	80,343	281,660	103,001	4,842	107,843	173,817
Issue II	708,500	1,358,040	1,836,142	-	1,836,142	(478,102)
ODOT Federal Awards	777,000	170,870	170,870	-	170,870	-
Highway Planning/Construction	330,333	810,854	428,475	382,379	810,854	-
Sewers	4,316,802	4,896,447	4,002,223	419,421	4,421,644	474,803
Principal Retirement	-	7,480,000	7,480,000	-	7,480,000	-
Total Expenditures	10,997,804	22,596,405	15,045,193	2,494,060	17,539,253	5,057,152
(Deficiency) of Revenues						
(Under) Expenditures	(9,512,304)	(19,819,089)	(11,789,775)	(2,494,060)	(14,283,835)	5,535,254
Other Financing Sources (Uses)						
Issuance of Debt	-	8,430,000	8,430,000	-	8,430,000	-
Advances - In	-	67,230	67,230	-	67,230	-
Advances - Out	-	(5,300)	(5,300)	-	(5,300)	-
Total Other Financing Sources (Uses)	-	8,491,930	8,491,930	-	8,491,930	-
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(9,512,304)	(11,327,159)	(3,297,845)	\$ (2,494,060)	\$ (5,791,905)	\$ 5,535,254
Fund Balance at Beginning of Year	13,157,847	13,157,847	13,157,847			
Fund Balance at End of Year	\$ 3,645,543	\$ 1,830,688	\$ 9,860,002			

Proprietary Funds

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

Enterprise Funds

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

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. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing this service to the general public on a continuing basis be financed or recovered primarily through user charges and federal and state grants.

Internal Service 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-Lorain County Regional Airport
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 9,000	\$ 90,316	\$ 90,316	\$ -	\$ 90,316	\$ -
Intergovernmental	-	126,294	126,294	-	126,294	-
Other	3,000	18,451	18,451	-	18,451	-
Total Revenues	12,000	235,061	235,061	-	235,061	-
Expenses						
Current:						
Contractual Services	29,500	331,697	315,313	3,001	318,314	13,383
Supplies and Materials	1,000	22,500	13,134	7,048	20,182	2,318
Equipment	500	9,800	2,232	6,150	8,382	1,418
Capital Outlay	-	552,148	216,026	319,950	535,976	16,172
Other	500	19,600	18,689	-	18,689	911
Total Expenses	31,500	935,745	565,394	336,149	901,543	34,202
Excess (Deficiency) of Revenues Over (Under) Expenses	(19,500)	(700,684)	(330,333)	(336,149)	(666,482)	34,202
Other Financing Sources						
Advances - In	-	503,348	503,348	-	503,348	-
Transfers - In	125,000	231,117	231,117	-	231,117	-
Total Other Financing Sources	105,500	734,465	734,465	-	734,465	-
Excess of Revenues and Other Financing Sources Over Expenses	105,500	33,781	404,132	\$ (336,149)	\$ 67,983	\$ 34,202
Fund Balance at Beginning of Year	-	-	-			
Fund Balance (Deficit) at End of Year	\$ 105,500	\$ 33,781	\$ 404,132			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 1,279,479	\$ 1,196,181	\$ 1,202,280	\$ -	\$ 1,202,280	\$ 6,099
Total Revenues	1,279,479	1,196,181	1,202,280	-	1,202,280	6,099
Expenses						
Current:						
Personal Services	425,000	425,000	388,452	-	388,452	36,548
Fringe Benefits	179,800	180,200	146,494	-	146,494	33,706
Contractual Services	286,595	278,595	231,611	12,086	243,697	34,898
Supplies and Materials	39,500	39,500	26,653	-	26,653	12,847
Equipment	80,228	90,228	43,127	-	43,127	47,101
OWDA Loan Principal Retirement	-	129,592	129,592	-	129,592	-
OWDA Loan Interest	-	51,237	51,237	-	51,237	-
Other	299,806	122,664	42,461	1,406	43,867	78,797
Total Expenses	1,310,929	1,317,016	1,059,627	13,492	1,073,119	243,897
Excess (Deficiency) of Revenues Over (Under) Expenses	(31,450)	(120,835)	142,653	<u>\$ (13,492)</u>	<u>\$ 129,161</u>	<u>\$ 249,996</u>
Fund Balance at Beginning of Year	166,871	166,871	166,871			
Fund Balance (Deficit) at End of Year	<u>\$ 135,421</u>	<u>\$ 46,036</u>	<u>\$ 309,524</u>			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 790,000	\$ 750,560	\$ 750,560	\$ -	\$ 750,560	\$ -
Intergovernmental	3,202,700	2,432,563	2,432,563	-	2,432,563	-
Other	1,300	20,673	20,673	-	20,673	-
Total Revenues	<u>3,994,000</u>	<u>3,203,796</u>	<u>3,203,796</u>	<u>-</u>	<u>3,203,796</u>	<u>-</u>
Expenses						
Current:						
Personal Services	184,000	168,289	168,289	-	168,289	-
Fringe Benefits	101,000	61,070	60,274	-	60,274	796
Contractual Services	3,875,301	3,696,934	3,652,323	44,611	3,696,934	-
Supplies and Materials	16,500	14,019	11,219	2,800	14,019	-
Equipment	838,400	196,782	196,782	-	196,782	-
Other	54,164	26,736	26,736	-	26,736	-
Total Expenses	<u>5,069,365</u>	<u>4,163,830</u>	<u>4,115,623</u>	<u>47,411</u>	<u>4,163,034</u>	<u>796</u>
(Deficiency) of Revenues (Under) Expenses	(1,075,365)	(960,034)	(911,827)	(47,411)	(959,238)	796
Other Financing Sources (Uses)						
Advances - In	-	755,200	755,200	-	755,200	-
Advances - Out	-	(755,200)	(755,200)	-	(755,200)	-
Transfers - In	1,000,000	500,000	500,000	-	500,000	-
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenses and Other Financing (Uses)	(75,365)	(460,034)	(411,827)	<u>\$ (47,411)</u>	<u>\$ (459,238)</u>	<u>\$ 796</u>
Fund Balance at Beginning of Year	<u>647,492</u>	<u>647,492</u>	<u>647,492</u>			
Fund Balance (Deficit) at End of Year	<u>\$ 572,127</u>	<u>\$ 187,458</u>	<u>\$ 235,665</u>			

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues						
Charges for Services	\$ 17,000,000	\$ 19,742,762	\$ 19,742,762	\$ -	\$ 19,742,762	\$ -
Other	60,000	594,381	594,381	-	594,381	-
Total Revenues	<u>17,060,000</u>	<u>20,337,143</u>	<u>20,337,143</u>	<u>-</u>	<u>20,337,143</u>	<u>-</u>
Expenses						
Current:						
Contractual Services	1,503,000	1,758,000	1,689,764	-	1,689,764	68,236
Claims & Judgements	13,500,000	15,500,000	15,185,948	-	15,185,948	314,052
Supplies and Materials	3,500	3,500	2,569	-	2,569	931
Other	29,000	535,000	510,098	-	510,098	24,902
Total Expenses	<u>15,035,500</u>	<u>17,796,500</u>	<u>17,388,379</u>	<u>-</u>	<u>17,388,379</u>	<u>408,121</u>
Excess of Revenues Over Expenses	2,024,500	2,540,643	2,948,764	<u>\$ -</u>	<u>\$ 2,948,764</u>	<u>\$ 408,121</u>
Fund Balance at Beginning of Year	<u>12,493,058</u>	<u>12,493,058</u>	<u>12,493,058</u>			
Fund Balance at End of Year	<u>\$ 14,517,558</u>	<u>\$ 15,033,701</u>	<u>\$ 15,441,822</u>			

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Lorain County, Ohio

Agency Funds

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

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, 2007

	Family and Children First Council	Undivided Tax	Real Estate Escrow	Undivided Government	Board of Health
ALL AGENCY FUNDS					
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 307,061	\$ 10,482,779	\$ 3,131,308	\$ 105	\$ 2,118,648
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	331,673,455	-	14,017,161	-
Special Assessments	-	20,596,089	-	-	-
Intergovernmental Receivable	-	17,417,083	-	-	-
Total Assets	\$ 307,061	\$ 380,169,406	\$ 3,131,308	\$ 14,017,266	\$ 2,118,648
Liabilities					
Local Government Taxes Payable	-	338,950	-	12,325,786	-
Intergovernmental Payable	-	352,109,546	-	1,687,394	-
Undistributed Monies	307,061	27,720,910	3,131,308	4,086	2,118,648
Total Liabilities	\$ 307,061	\$ 380,169,406	\$ 3,131,308	\$ 14,017,266	\$ 2,118,648

<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>
\$ 50,988	\$ 352,084	\$ -	\$ -	\$ -	\$ -
-	-	5,959,574	1,241,600	8,384	275,634
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 50,988</u>	<u>\$ 352,084</u>	<u>\$ 5,959,574</u>	<u>\$ 1,241,600</u>	<u>\$ 8,384</u>	<u>\$ 275,634</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
50,988	352,084	5,959,574	1,241,600	8,384	275,634
<u>\$ 50,988</u>	<u>\$ 352,084</u>	<u>\$ 5,959,574</u>	<u>\$ 1,241,600</u>	<u>\$ 8,384</u>	<u>\$ 275,634</u>

(continued)

Lorain County, Ohio
Combining Balance Sheet
All Agency Funds (continued)
December 31, 2007

	Community Based Correctional Facility	Sheriff's Inmate	Golden Acres	Benefit America Flex Plan	U-Trust	Ohio Trust Fund	Totals
Assets							
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 232,264	\$ -	\$ -	\$ 47,667	\$ 1,629,408	\$ 301,572	\$ 18,653,884
Cash and Cash Equivalents in Segregated Accounts	-	85,440	57,749	-	-	-	7,628,381
Receivables:							
Property and Other Taxes	-	-	-	-	-	-	345,690,616
Special Assessments	-	-	-	-	-	-	20,596,089
Intergovernmental Receivable	-	-	-	-	-	-	17,417,083
Total Assets	\$ 232,264	\$ 85,440	\$ 57,749	\$ 47,667	\$ 1,629,408	\$ 301,572	\$ 409,986,053
Liabilities							
Local Government Taxes Payable	-	-	-	-	-	-	12,664,736
Intergovernmental Payable	-	-	-	-	-	-	353,796,940
Undistributed Monies	232,264	85,440	57,749	47,667	1,629,408	301,572	43,524,377
Total Liabilities	\$ 232,264	\$ 85,440	\$ 57,749	\$ 47,667	\$ 1,629,408	\$ 301,572	\$ 409,986,053

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 319,137	\$ 680,320	\$ 692,396	\$ 307,061
Total Assets	\$ 319,137	\$ 680,320	\$ 692,396	\$ 307,061
Liabilities				
Undistributed Monies	\$ 319,137	\$ 680,320	\$ 692,396	\$ 307,061
Total Liabilities	\$ 319,137	\$ 680,320	\$ 692,396	\$ 307,061
UNDIVIDED TAX				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 15,623,604	\$ 345,598,627	\$ 350,739,452	\$ 10,482,779
Receivables:				
Property and Other Taxes	334,873,921	331,673,455	334,873,921	331,673,455
Special Assessments	22,365,551	20,596,089	22,365,551	20,596,089
Intergovernment Receivable	14,345,099	17,417,083	14,345,099	17,417,083
Total Assets	\$ 387,208,175	\$ 715,285,254	\$ 722,324,023	\$ 380,169,406
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$ -	\$ 52,936,784	\$ 52,936,784	\$ -
Special Assessments	-	3,537,605	3,537,605	-
Local Government Taxes Payable	677,899	338,950	677,899	338,950
Intergovernmental Payable	351,027,243	352,109,546	351,027,243	352,109,546
Undistributed Monies	35,503,033	306,362,369	314,144,492	27,720,910
Total Liabilities	\$ 387,208,175	\$ 715,285,254	\$ 722,324,023	\$ 380,169,406
REAL ESTATE ESCROW				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,990,527	\$ 6,917,410	\$ 6,776,629	\$ 3,131,308
Total Assets	\$ 2,990,527	\$ 6,917,410	\$ 6,776,629	\$ 3,131,308
Liabilities				
Undistributed Monies	\$ 2,990,527	\$ 6,917,410	\$ 6,776,629	\$ 3,131,308
Total Liabilities	\$ 2,990,527	\$ 6,917,410	\$ 6,776,629	\$ 3,131,308
UNDIVIDED GOVERNMENT				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 47,061	\$ 393,992,447	\$ 394,039,403	\$ 105
Receivables:				
Property and Other Taxes	14,572,653	14,017,161	14,572,653	14,017,161
Total Assets	\$ 14,619,714	\$ 408,009,608	\$ 408,612,056	\$ 14,017,266
Liabilities				
Local Government Taxes Payable	\$ 12,881,278	\$ 12,325,786	\$ 12,881,278	\$ 12,325,786
Intergovernmental Payable	1,687,394	-	-	1,687,394
Undistributed Monies	51,042	395,683,822	395,730,778	4,086
Total Liabilities	\$ 14,619,714	\$ 408,009,608	\$ 408,612,056	\$ 14,017,266

(continued)

Lorain County, Ohio
 Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
 For the Year Ended December 31, 2007

	<u>Balance 1/1/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/07</u>
BOARD OF HEALTH				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 2,129,057	\$ 5,852,282	\$ 5,862,691	\$ 2,118,648
Total Assets	\$ 2,129,057	\$ 5,852,282	\$ 5,862,691	\$ 2,118,648
Liabilities				
Undistributed Monies	\$ 2,129,057	\$ 5,852,282	\$ 5,862,691	\$ 2,118,648
Total Liabilities	\$ 2,129,057	\$ 5,852,282	\$ 5,862,691	\$ 2,118,648
SOIL AND WATER				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 324,211	\$ 247,936	\$ 521,159	\$ 50,988
Total Assets	\$ 324,211	\$ 247,936	\$ 521,159	\$ 50,988
Liabilities				
Undistributed Monies	\$ 324,211	\$ 247,936	\$ 521,159	\$ 50,988
Total Liabilities	\$ 324,211	\$ 247,936	\$ 521,159	\$ 50,988
PAYROLL				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 297,234	\$ 44,079,937	\$ 44,025,087	\$ 352,084
Total Assets	\$ 297,234	\$ 44,079,937	\$ 44,025,087	\$ 352,084
Liabilities				
Undistributed Monies	\$ 297,234	\$ 44,079,937	\$ 44,025,087	\$ 352,084
Total Liabilities	\$ 297,234	\$ 44,079,937	\$ 44,025,087	\$ 352,084
COURTS				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,078,171	\$ 881,403	\$ -	\$ 5,959,574
Total Assets	\$ 5,078,171	\$ 881,403	\$ -	\$ 5,959,574
Liabilities				
Undistributed Monies	\$ 5,078,171	\$ 881,403	\$ -	\$ 5,959,574
Total Liabilities	\$ 5,078,171	\$ 881,403	\$ -	\$ 5,959,574
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,671,368	\$ -	\$ 429,768	\$ 1,241,600
Total Assets	\$ 1,671,368	\$ -	\$ 429,768	\$ 1,241,600
Liabilities				
Undistributed Monies	\$ 1,671,368	\$ -	\$ 429,768	\$ 1,241,600
Total Liabilities	\$ 1,671,368	\$ -	\$ 429,768	\$ 1,241,600

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2007

	<u>Balance 1/1/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/07</u>
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 18,513	\$ -	\$ 10,129	\$ 8,384
Total Assets	\$ 18,513	\$ -	\$ 10,129	\$ 8,384
Liabilities				
Undistributed Monies	\$ 18,513	\$ -	\$ 10,129	\$ 8,384
Total Liabilities	\$ 18,513	\$ -	\$ 10,129	\$ 8,384
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 239,414	\$ 36,220	\$ -	\$ 275,634
Total Assets	\$ 239,414	\$ 36,220	\$ -	\$ 275,634
Liabilities				
Undistributed Monies	\$ 239,414	\$ 36,220	\$ -	\$ 275,634
Total Liabilities	\$ 239,414	\$ 36,220	\$ -	\$ 275,634
COMMUNITY BASED CORRECTIONAL FACILITY				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$ 249,663	\$ 1,857,211	\$ 1,874,610	\$ 232,264
Total Assets	\$ 249,663	\$ 1,857,211	\$ 1,874,610	\$ 232,264
Liabilities				
Undistributed Monies	\$ 249,663	\$ 1,857,211	\$ 1,874,610	\$ 232,264
Total Liabilities	\$ 249,663	\$ 1,857,211	\$ 1,874,610	\$ 232,264
SHERIFF'S INMATE				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 89,817	\$ -	\$ 4,377	\$ 85,440
Total Assets	\$ 89,817	\$ -	\$ 4,377	\$ 85,440
Liabilities				
Undistributed Monies	\$ 89,817	\$ -	\$ 4,377	\$ 85,440
Total Liabilities	\$ 89,817	\$ -	\$ 4,377	\$ 85,440
GOLDEN ACRES				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,981	\$ 50,768	\$ -	\$ 57,749
Total Assets	\$ 6,981	\$ 50,768	\$ -	\$ 57,749
Liabilities				
Undistributed Monies	\$ 6,981	\$ 50,768	\$ -	\$ 57,749
Total Liabilities	\$ 6,981	\$ 50,768	\$ -	\$ 57,749

(continued)

Lorain County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
BENEFIT AMERICA FLEX PLAN				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 39,904	\$ 7,763	\$ -	\$ 47,667
Total Assets	\$ 39,904	\$ 7,763	\$ -	\$ 47,667
Liabilities				
Undistributed Monies	\$ 39,904	\$ 7,763	\$ -	\$ 47,667
Total Liabilities	\$ 39,904	\$ 7,763	\$ -	\$ 47,667
U-TRUST				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 1,447,707	\$ 525,374	\$ 343,673	\$ 1,629,408
Total Assets	\$ 1,447,707	\$ 525,374	\$ 343,673	\$ 1,629,408
Liabilities				
Undistributed Monies	\$ 1,447,707	\$ 525,374	\$ 343,673	\$ 1,629,408
Total Liabilities	\$ 1,447,707	\$ 525,374	\$ 343,673	\$ 1,629,408
OHIO TRUST FUND				
Assets				
Equity in Pooled Cash, Cash Equivalent and Investments	\$ 452,928	\$ 1,357,815	\$ 1,509,171	\$ 301,572
Total Assets	\$ 452,928	\$ 1,357,815	\$ 1,509,171	\$ 301,572
Liabilities				
Undistributed Monies	\$ 452,928	\$ 1,357,815	\$ 1,509,171	\$ 301,572
Total Liabilities	\$ 452,928	\$ 1,357,815	\$ 1,509,171	\$ 301,572
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments Cash and Cash Equivalents in Segregated Accounts	\$ 23,921,033 7,104,264	\$ 801,117,122 968,391	\$ 806,384,271 444,274	\$ 18,653,884 7,628,381
Receivables:				
Property and Other Taxes	349,446,574	345,690,616	349,446,574	345,690,616
Special Assessments	22,365,551	20,596,089	22,365,551	20,596,089
Intergovernmental Receivable	14,345,099	17,417,083	14,345,099	17,417,083
Total Assets	\$ 417,182,521	\$ 1,185,789,301	\$ 1,192,985,769	\$ 409,986,053
Liabilities				
Local Government Taxes Payable Due to County Funds:	\$ 13,559,177	\$ 12,664,736	\$ 13,559,177	\$ 12,664,736
Property and Other Taxes	-	52,936,784	52,936,784	-
Special Assessments	-	3,537,605	3,537,605	-
Intergovernmental Payable	352,714,637	352,109,615	351,027,312	353,796,940
Undistributed Monies	50,908,707	764,540,630	771,924,960	43,524,377
Total Liabilities	\$ 417,182,521	\$ 1,185,789,370	\$ 1,192,985,838	\$ 409,986,053



Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section Description

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S1 - S5
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S6 - S12
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S13 - S15
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S16 - S17
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S18 - S24

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Lorain County, Ohio
Net Assets by Component
Last Six Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Governmental Activities:						
Invested in Capital Assets, Net of Related Debt	\$ 79,454,452	\$ 99,865,517	\$ 101,760,125	\$ 104,113,393	\$ 107,329,005	\$ 107,113,398
Restricted for:						
Highways & Streets	292,520	6,275,918	6,526,138	798,615	2,324,739	3,151,231
Justice Center	36,418,566	17,306,449	8,100,201	6,870,002	5,785,246	5,751,022
Sewer Projects	-	-	-	238,355	4,760,829	970,547
Capital Improvements	-	-	-	4,125,574	361,381	1,299,508
Unrestricted (Deficit)	<u>160,513,389</u>	<u>153,987,312</u>	<u>164,509,138</u>	<u>167,395,759</u>	<u>168,345,424</u>	<u>123,780,011</u>
Total Governmental Activities Net Assets	<u>\$ 276,678,927</u>	<u>\$ 277,435,196</u>	<u>\$ 280,895,602</u>	<u>\$ 283,541,698</u>	<u>\$ 288,906,624</u>	<u>\$ 242,065,717</u>
Business-type Activities:						
Invested in Capital Assets, Net of Related Debt	\$ 9,130,806	\$ 8,955,388	\$ 10,020,100	\$ 10,436,650	\$ 24,734,120	\$ 23,111,908
Unrestricted (Deficit)	<u>158,671</u>	<u>(54,340)</u>	<u>(84,774)</u>	<u>129,829</u>	<u>(111,006)</u>	<u>334,381</u>
Total Business-type Activities Net Assets	<u>\$ 9,289,477</u>	<u>\$ 8,901,048</u>	<u>\$ 9,935,326</u>	<u>\$ 10,566,479</u>	<u>\$ 24,623,114</u>	<u>\$ 23,446,289</u>
Primary Government:						
Invested in Capital Assets, Net of Related Debt	\$ 88,585,258	\$ 108,820,905	\$ 111,780,225	\$ 114,550,043	\$ 132,063,125	\$ 130,225,306
Restricted	36,711,086	23,582,367	14,626,339	12,032,546	13,232,195	11,172,308
Unrestricted (Deficit)	<u>160,672,060</u>	<u>153,932,972</u>	<u>164,424,364</u>	<u>167,525,588</u>	<u>168,234,418</u>	<u>124,114,392</u>
Total Primary Government Net Assets	<u>\$ 285,968,404</u>	<u>\$ 286,336,244</u>	<u>\$ 290,830,928</u>	<u>\$ 294,108,177</u>	<u>\$ 313,529,738</u>	<u>\$ 265,512,006</u>

Source: Lorain County Financial Statements

Lorain County, Ohio
Changes in Net Assets (continued)
Last Six Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Expenses						
Governmental Activities:						
Legislative and Executive	\$ 34,201,123	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102	92,729,433
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819	657,234
Intergovernmental	588,218	555,155	557,397	588,937	-	-
Interest on Long-Term Debt	1,681,098	659,033	1,873,180	1,633,060	1,844,700	2,227,319
<i>Total Governmental Activities Expenses</i>	<u>198,149,030</u>	<u>196,171,895</u>	<u>207,033,396</u>	<u>224,847,298</u>	<u>227,738,822</u>	<u>238,678,136</u>
Business-type Activities:						
Regional Airport	-	-	-	-	-	1,099,007
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848	1,328,274
County Transit	-	-	3,533,112	4,432,938	4,643,475	3,740,587
<i>Total Business-type Activities Expenses</i>	<u>1,208,169</u>	<u>1,277,984</u>	<u>4,762,938</u>	<u>5,643,156</u>	<u>5,830,323</u>	<u>6,167,868</u>
<i>Total Primary Government Expenses</i>	<u>\$ 199,357,199</u>	<u>\$ 197,449,879</u>	<u>\$ 211,796,334</u>	<u>\$ 230,490,454</u>	<u>\$ 233,569,145</u>	<u>\$ 244,846,004</u>
Program Revenues						
Governmental Activities:						
Charges for Services						
Legislative and Executive	\$ 19,657,423	\$ 20,184,306	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857	\$ 23,113,011
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117	3,371,250
Public works	1,075,397	838,449	994,055	1,144,414	1,047,803	761,832
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645	8,026,790
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850	3,545,265
Economic Development & Assistance	15,996	-	-	-	-	-
Operating Grants and Contributions						
Legislative and Executive	348,112	389,526	367,054	449,461	360,192	473,830
Judicial	719,652	161,351	499,283	4,283,211	1,415,841	3,784,450
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775
Public works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975	317,353
Intergovernmental	1,941,747	-	-	-	-	-
Capital Grants and Contributions						
Legislative and Executive	428,893	6,025,830	3,084,634	4,663,300	3,401,796	1,877,241
Public Safety	20,679	10,121	3,122	-	-	-
Public Works	1,446,517	1,200,107	185,241	291,357	823,251	-
<i>Total Governmental Activities Program Revenues</i>	<u>117,693,238</u>	<u>118,676,385</u>	<u>130,670,147</u>	<u>137,128,860</u>	<u>135,287,187</u>	<u>146,175,311</u>
Business-type Activities:						
Charges for Services						
Regional Airport	-	-	-	-	-	83,852
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699	1,036,430
County Transit	-	-	497,849	690,882	781,146	391,891
Operating Grants and Contributions						
Regional Airport	-	-	-	-	-	639,737
County Transit	-	-	1,041,165	4,038,387	4,190,206	3,101,903
<i>Total Business-type Activities Program Revenues</i>	<u>1,065,375</u>	<u>890,755</u>	<u>2,477,022</u>	<u>5,794,178</u>	<u>6,210,051</u>	<u>5,253,813</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 118,758,613</u>	<u>\$ 119,567,140</u>	<u>\$ 133,147,169</u>	<u>\$ 142,923,038</u>	<u>\$ 141,497,238</u>	<u>\$ 151,429,124</u>
Net (Expense)/Revenue						
Governmental Activities	(80,455,792)	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)	(92,502,825)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728	(914,055)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (80,598,586)</u>	<u>\$ (77,882,739)</u>	<u>\$ (78,649,165)</u>	<u>\$ (87,567,416)</u>	<u>\$ (92,071,907)</u>	<u>\$ (93,416,880)</u>

(continued)

Lorain County, Ohio
Changes in Net Assets (continued)
Last Six Years
(accrual basis of accounting)

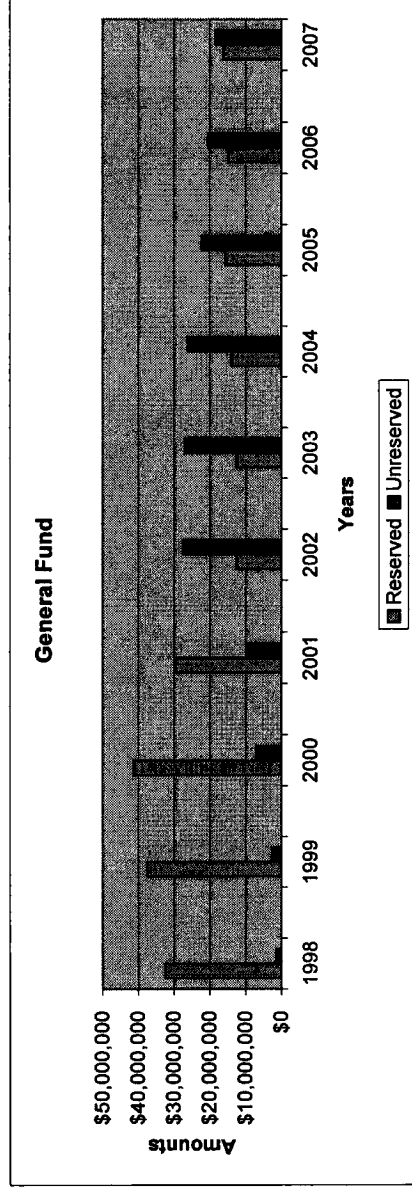
	2002	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets						
Governmental Activities:						
Taxes:						
Property and Other Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375
Sales	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781
Intergovernmental Revenue						
not Restricted to Specific Programs	11,761,947	10,824,152	10,693,280	10,611,950	8,455,970	5,559,749
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776	9,084,327
Other Income	516,920	654,881	860,761	819,486	1,476,390	634,235
Transfers	-	-	(1,040,000)	(461,646)	-	-
Premium on Bonds, Including Interest	597,404	-	-	-	-	-
<i>Total Governmental Activities</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>83,572,522</u>	<u>90,296,310</u>	<u>97,816,561</u>	<u>95,304,467</u>
Business-type Activities:						
Other Income	-	-	7,949	18,485	14,957	10,855
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950	-
<i>Total Business-type Activities</i>	<u>-</u>	<u>-</u>	<u>1,047,949</u>	<u>480,131</u>	<u>13,676,907</u>	<u>10,855</u>
<i>Total Primary Government</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>84,620,471</u>	<u>90,776,441</u>	<u>111,493,468</u>	<u>95,315,322</u>
Change in Net Assets						
Governmental Activities	826,290	2,800,954	7,209,273	2,577,872	5,364,926	2,801,642
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 683,496</u>	<u>\$ 2,413,725</u>	<u>\$ 5,971,306</u>	<u>\$ 3,209,025</u>	<u>\$ 19,421,561</u>	<u>\$ 1,898,442</u>

Note: Only six years of data is available,
accrual basis of accounting

Source: Lorain County Financial Statements

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Fund										
Reserved	\$ 32,389,399	\$ 37,393,965	\$ 41,151,766	\$ 29,653,322	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844
Unreserved	1,519,006	2,465,015	7,037,517	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189	18,383,293
Total General Fund	33,908,405	39,858,980	48,189,283	39,453,589	39,933,778	39,468,378	39,881,461	37,680,396	35,102,640	34,660,137
All Other Governmental Funds										
Reserved	62,173,241	55,004,799	47,779,205	60,635,821	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081	10,560,211
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	3,761,173	5,098,394	5,305,483	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555	78,467,620
Debt Service Funds	-	1,175	3,820,357	10,433,928	1,462,782	-	-	-	(3,705,173)	(4,661,610)
Capital Projects Funds	805,286	12,080	5,783,278	6,605,929	1,017,891	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)	(8,277,627)
Total All Other Governmental Funds	66,739,700	60,116,448	62,688,323	82,316,255	95,074,881	73,519,118	70,257,209	69,145,359	76,915,155	76,088,594
Total Governmental Funds	\$ 100,648,105	\$ 99,975,428	\$ 110,877,606	\$ 121,769,844	\$ 135,008,659	\$ 112,987,496	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795	\$ 110,748,731



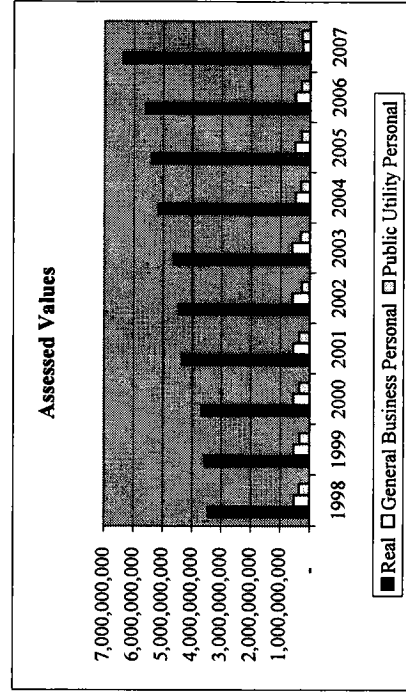
Source: Lorain County Financial Statements

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Revenues										
Property Taxes	\$ 26,043,983	\$ 29,962,680	\$ 30,516,832	\$ 32,308,534	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617
Sales Tax	16,382,436	17,691,695	18,596,540	19,346,425	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781
Charges for Services	18,541,206	8,822,146	7,581,462	8,036,148	9,181,257	11,042,504	11,224,140	11,405,186	14,398,417	15,487,613
Licenses, Permits and Fees	2,825,793	10,855,227	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,485,650	15,738,978	14,344,861
Fines and Forfeitures	1,349,686	1,643,655	2,896,740	1,790,919	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753	2,767,674
Special Assessments	452,283	242,747	206,555	243,685	357,734	713,959	99,566	356,428	362,600	365,890
Intergovernmental	71,639,326	79,873,393	89,904,738	87,366,770	98,277,786	95,084,856	102,330,963	110,690,257	108,983,335	112,025,514
Interest Income	7,815,292	6,004,281	11,084,658	7,815,249	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432	9,084,162
Miscellaneous Revenue	456,878	1,448,027	2,794,205	3,314,703	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995	3,639,655
Total Revenues	145,486,883	156,543,851	173,888,818	172,092,464	193,228,611	192,721,332	205,895,094	219,655,906	231,676,447	236,347,767
Expenditures										
Current:										
General Government:										
Legislative and Executive										
Judicial	19,641,201	19,131,218	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413	32,025,352
Public Safety	9,223,612	10,108,125	10,783,418	12,370,435	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186	16,372,924
Public Works	11,098,810	10,153,261	17,959,664	17,597,024	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338	25,119,815
Health	9,481,551	11,089,675	6,953,343	7,503,614	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186	9,196,145
Human Services	27,708,298	35,267,996	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,572	44,663,658	51,506,457
Economic Development & Assistance	51,034,146	52,934,763	62,278,993	65,912,074	71,648,729	69,861,739	73,125,563	83,549,588	88,039,482	94,367,372
Intergovernmental	626,177	546,629	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695	794,886
Miscellaneous	1,867,566	2,133,858	5,678,789	8,070,233	560,915	555,155	557,397	588,937	545,241	532,263
Debt Service:					189	60	-	-	-	-
Principal Paid	2,450,132	7,434,426	5,579,652	620,048	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698	1,930,736
Interest Paid	1,125,710	859,496	810,158	1,003,900	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700	2,227,319
Capital Outlay	7,870,964	6,436,363	7,543,559	5,632,063	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980	3,795,539
Total Expenditures	142,128,167	156,095,810	168,424,305	180,008,580	208,393,249	216,639,188	211,504,251	222,639,375	230,934,577	237,872,808
Excess of Revenues Over (Under) Expenditures	3,358,716	448,041	5,464,513	(7,916,116)	(15,164,638)	(23,917,856)	(5,609,157)	(2,983,469)	741,870	(1,525,041)
Other Financing Sources (Uses)										
Transfers In	15,215,150	6,653,629	2,796,815	16,439,874	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383	9,308,903
Transfers Out	(15,472,722)	(7,044,284)	(2,615,986)	(16,940,662)	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)
Transfers to Component Units	(476,568)	(736,709)	-	-	-	-	-	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	-	-	(5,726,245)	-	-
Proceeds of Issuance of Debt	-	-	-	-	-	-	-	5,560,000	4,220,000	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	310,053	114,518	-
Accrued Interest on Refunding Bonds	-	-	-	-	-	-	-	12,642	2,344	-
Proceeds on Notes	7,739,000	-	-	-	-	-	-	-	-	-
Premium on Notes	-	-	-	-	-	-	-	36,668	-	36,748
Premium on Bonds, Including Interest	-	-	-	-	597,404	-	-	-	-	-
Proceeds of Sale of Bonds	-	-	5,384,950	4,560,000	25,000,000	2,000,000	3,870,000	-	-	-
Total Other Financing Sources (Uses)	7,004,860	(1,127,364)	5,565,779	4,059,212	25,440,732	2,004,881	2,731,369	(447,118)	4,336,862	36,748
Net Change in Fund Balances	\$ 10,363,576	\$ (679,323)	\$ 11,030,292	\$ (3,856,904)	\$ 10,276,094	\$ (21,912,975)	\$ (2,877,788)	\$ (3,430,587)	\$ 5,078,732	\$ (1,488,293)
Debt Service as a Percentage of Noncapital Expenditures	2.7%	5.5%	4.0%	1.0%	4.7%	3.1%	1.6%	1.5%	1.5%	1.7%

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

Collection Year	Real Property			Tangible Personal Property			Tangible Personal Property			Total			Weighted Average Tax Rate
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	General Business		Public Utility	Personal		Assessed Value	Estimated Actual Value	Ratio	Estimated Actual Value	
				Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value					
1998	2,783,896,500	654,538,620	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%	12,380,125,982	73.64	
1999	2,873,244,690	684,857,330	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%	12,767,145,490	73.02	
2000	2,956,080,870	714,209,670	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%	13,127,246,044	74.07	
2001	3,539,543,490	795,040,470	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%	15,047,387,733	74.54	
2002	3,633,610,830	813,980,260	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%	15,482,660,788	76.80	
2003	3,768,925,300	846,432,930	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%	16,025,185,448	75.29	
2004	4,236,988,230	922,311,190	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%	17,145,183,907	75.73	
2005	4,405,460,750	973,002,300	15,367,037,286	497,439,716	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	17,771,475,769	76.02	
2006	4,583,818,100	1,018,010,190	16,005,223,686	490,989,302	2,045,788,763	293,086,460	333,052,800	6,385,904,052	18,384,065,249	34.74%	18,384,065,249	77.29	
2007	5,256,630,020	1,112,047,700	18,196,222,057	380,078,622	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	20,550,979,018	77.01	



Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 12.50 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed.

Source: Office of the County Auditor, Lorain County, Ohio

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

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

COUNTY UNITS	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
GENERAL FUND	1.30	1.15	1.15	1.15	1.15	1.60	1.60	1.60	1.30	1.30
SPECIAL REVENUE										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	1.69	1.69	1.69	1.69	3.49	3.49	3.49	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
DEBT SERVICE FUND	0.30	0.45	0.45	0.45	0.45	0.00	0.00	0.00	0.30	0.30
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.30
Lorain Community College	2.40	2.40	2.40	2.40	2.70	2.70	2.70	3.00	3.00	3.00
TOWNSHIPS										
Amherst	3.90	3.90	3.90	3.90	5.90	5.90	5.90	5.90	5.90	5.90
Brighton	11.45	11.45	11.45	11.45	11.45	11.45	12.95	12.95	12.70	12.70
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Canden	7.58	7.58	10.58	10.58	10.58	10.58	12.23	12.23	11.80	11.80
Carlisle	4.53	4.53	4.53	4.53	6.28	6.28	6.28	6.28	6.28	6.28
Columbia	6.30	6.30	6.30	7.74	7.74	7.74	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	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	6.76	6.76	7.76	7.76	7.76	7.76
Henrietta	5.76	5.76	5.76	7.76	7.76	7.76	7.76	7.76	7.33	7.33
Huntington	10.55	10.55	10.55	10.55	10.55	10.55	12.05	12.05	11.80	10.80
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Penfield	9.53	9.53	9.53	9.53	9.53	9.53	11.03	11.03	10.78	9.78
Pitsfield	7.78	7.78	7.78	10.78	10.78	10.78	10.78	10.78	10.10	10.10
Rochester	8.10	8.10	8.10	8.10	8.10	8.10	9.60	9.60	9.60	9.60
New Russia	2.40	2.40	2.40	5.40	5.40	5.40	5.40	5.40	4.97	4.97
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.63	10.63	10.23	9.93	9.23	9.13	10.63	10.63	10.38	10.38
SCHOOL DISTRICTS										
Amherst EVSD	57.98	57.98	57.98	62.42	62.41	60.88	62.05	61.98	61.98	61.66
Avon LSD	50.60	50.27	49.24	48.58	47.46	48.09	46.85	49.61	49.50	50.63
Avon Lake CSD	53.81	53.66	58.34	57.74	62.94	62.49	62.16	62.06	62.06	66.17
Columbia LSD	53.80	53.29	53.29	58.20	58.05	52.26	56.66	55.98	54.83	53.52
Elyria CSD	52.81	52.71	57.66	57.11	57.09	56.81	56.73	56.48	60.23	59.40
Firelands LSD	53.10	53.10	52.70	51.30	51.25	51.09	47.62	47.49	47.01	47.01
Keystone LSD	53.90	52.60	52.60	52.60	52.60	44.60	50.21	50.21	50.21	49.91
Lorain CSD	57.98	57.98	57.98	57.98	62.45	62.45	62.10	62.10	62.10	63.49
Midview LSD	51.14	50.94	50.94	50.14	49.84	49.69	47.12	46.87	46.87	46.46
North Ridgeville CSD	50.19	49.44	48.95	47.25	46.47	45.90	44.79	44.04	43.92	42.62

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

COUNTY UNITS	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007
Oberlin CSD	66.97	65.97	65.97	65.47	64.97	63.97	65.97	65.97	67.97	67.97
Sheffield-Clearview LSD	44.46	44.31	47.25	48.56	48.53	47.85	47.10	47.34	46.34	46.09
Sheffield Lake CSD	55.31	54.81	54.81	53.06	52.76	52.55	51.87	51.33	57.16	56.14
Wellington EVSD	32.10	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94	31.94
OUT OF COUNTY SCHOOL DISTRICTS										
Black River LSD	60.83	60.83	60.83	60.83	56.83	56.83	56.83	56.83	55.83	55.83
Mapleton LSD	45.10	45.10	45.10	51.40	49.80	48.90	48.90	48.90	48.80	48.80
New London LSD	32.10	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10	34.85
Olmsted Falls CSD	79.90	79.90	91.70	90.30	90.00	90.00	90.00	89.80	89.70	89.80
Strongsville CSD	68.60	68.40	68.20	68.90	68.80	73.90	74.90	74.90	74.90	74.80
Vermilion LSD	59.55	59.55	67.54	66.85	66.85	65.10	64.45	64.45	64.45	69.30
JOINT VOCATIONAL SCHOOLS										
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	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	5.77	5.30	5.20	5.13	5.10	4.80	4.75	4.75	4.75	4.70
Avon	9.17	9.50	9.36	9.45	9.40	9.35	9.48	9.47	9.47	9.43
Avon Lake	7.24	7.24	7.24	7.24	7.24	7.24	6.95	6.95	6.95	6.95
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	11.45	11.25	12.71	12.56	12.41	12.41	12.36	12.36	12.36	12.06
Oberlin	11.23	11.23	11.10	14.13	14.15	14.33	14.25	14.11	13.38	13.83
Sheffield Lake	19.99	19.99	19.99	19.99	19.99	19.99	19.99	19.99	19.99	18.65
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
VILLAGES										
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	20.20	20.20	20.20	21.85	21.85	21.42	21.42
Lagrange	11.78	11.78	11.78	11.78	11.77	11.68	11.68	11.68	11.68	11.68
Rochester	10.90	10.90	10.90	10.90	10.90	10.90	12.40	12.90	12.90	11.90
Sheffield	4.64	3.64	3.64	3.64	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	12.25	12.25	11.85	11.55	10.85	10.75	12.25	12.25	12.00	11.40
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
SPECIAL DISTRICT										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.										

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Real Estate Tax
Current And Seven Years Ago

Name of Taxpayer	December 31, 2007	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 84,561,980	1.33%
Ohio Edison Co.	57,465,760	0.90%
Firstenergy Generation	38,946,680	0.61%
American Transmission	23,940,290	0.38%
Cleveland Electric	19,740,680	0.31%
First Interstate Avon LTD	17,776,050	0.28%
Centro Midway LLC	15,548,180	0.24%
Columbia Gas of Ohio Inc	14,233,270	0.22%
Alltel Ohio	13,797,840	0.22%
Ford Motor Company	13,055,010	0.20%
Totals	\$ 299,065,740	4.68%
Total Assessed Valuation	\$6,368,677,720	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Real Property Assessed Value
Ford Motor Company	\$ 39,945,060	0.92%
Elyria Joint Venture	13,491,880	0.31%
Republic Technologies	12,963,350	0.30%
First Interstate Elyria	5,713,900	0.13%
Nordson Corporation	5,484,800	0.13%
Cobblestone Square	5,107,770	0.12%
Sheffield Enterprise LTD	4,961,460	0.11%
West River Road	4,785,550	0.11%
Invacare Corporation	4,307,380	0.10%
AERC Avon LLC	4,001,240	0.09%
Totals	\$ 100,762,390	2.32%
Total Assessed Valuation	\$4,334,583,960	

Source: Office of the Auditor, Lorain County, Ohio
2001 data is oldest available

Lorain County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
Current Year and Seven Years Ago

Name of Taxpayer	December 31, 2007	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ford Motor Company	\$ 21,216,110	5.58%
Republic Engineered Products Inc	16,007,230	4.21%
United States Steel Corporation	12,353,710	3.25%
Polyone Corporation	6,418,490	1.69%
Noveon Inc	6,130,850	1.61%
Windstream Ohio Inc.	5,898,450	1.55%
Centurytel of Ohio Inc.	5,401,560	1.42%
Ridge Tool Company	5,320,400	1.40%
Englehard Corporation	4,233,350	1.11%
Henkel Consumer Adhesives	3,881,060	1.02%
Total	\$ 86,861,210	22.85%
Total Assessed Valuation	\$ 380,078,622	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Technologies	\$ 72,707,410	12.87%
Ford Motor Company	49,137,230	8.70%
BF Goodrich Company	18,760,010	3.32%
Marconi Communications	12,816,600	2.27%
Lorain Tubular Company	12,301,180	2.18%
Nordson Corporation	11,664,240	2.07%
York International	11,377,230	2.01%
Ridge Tool Company	11,155,640	1.98%
Englehard Corporation	8,880,890	1.57%
Nissan North America Inc.	6,738,200	1.19%
Total	\$ 215,538,630	38.16%
Total Assessed Valuation	\$ 564,842,468	

Lorain County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
Current Year and Seven Years Ago

Name of Taxpayer	December 31, 2007	
	Assessed Value	Percent of Public Utility Assessed Value
Orion Power Midwest LP	\$ 65,678,900	23.50%
Ohio Edison Co.	55,797,360	19.97%
Firstenergy Generation	36,018,860	12.89%
American Transmission	24,872,750	8.90%
Cleveland Electric	17,686,860	6.33%
Columbia Gas of Ohio Inc	14,435,480	5.17%
Total	\$ 214,490,210	76.76%
Total Assessed Valuation	\$ 279,431,280	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 105,822,760	29.80%
Duquesne Light Co.	90,666,310	25.53%
Columbia Gas of Ohio	38,655,910	10.89%
Cleveland Electric	34,813,770	9.80%
Centurytel of Ohio	24,929,480	7.02%
Alltel Ohio	18,592,140	5.24%
Total	\$ 313,480,370	88.27%
Total Assessed Valuation	\$ 355,073,190	

Source: Office of the Auditor, Lorain County, Ohio

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

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Collections to Current Tax Levy	Total Tax Collections			
1998	22,914,599	22,299,239	97.31%	565,321	22,864,560	99.78%	
1999	25,626,921	24,773,661	96.67%	873,114	25,646,775	100.08%	
2000	26,198,873	25,880,369	98.78%	716,083	26,596,452	101.52%	
2001	28,481,243	27,498,162	96.55%	767,037	28,265,199	99.24%	
2002	37,092,280	35,760,033	96.41%	1,064,916	36,824,949	99.28%	
2003	38,514,110	37,308,869	96.87%	1,242,829	38,551,698	100.10%	
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%	
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%	
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%	

Source: Office of the Auditor, Lorain County, Ohio

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

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

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

Year	Governmental Activities				Business-Type Activities			Personal Income		
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	Short-Term Debt BANS	OWDA Loans Payable	Total Primary Government	Total	Percentage of Personal Income (2)	Debt Per Capita	
1998	8,082,937	935,478	6,665,000	-	1,926,294	17,609,709	N/A	N/A	62.57	
1999	7,350,000	811,060	5,560,000	-	1,838,224	15,559,284	7,231,275	2.15%	55.28	
2000	6,950,000	1,283,550	4,802,000	-	1,745,803	14,781,353	7,646,416	1.93%	51.93	
2001	6,540,000	5,737,218	2,228,000	-	1,648,808	16,154,026	7,740,095	2.09%	56.75	
2002	27,235,000	5,458,808	2,000,000	-	1,547,015	36,240,823	7,804,052	4.64%	127.31	
2003	25,320,000	5,175,182	2,000,000	-	1,440,188	33,935,370	8,138,062	4.17%	119.21	
2004	28,165,000	4,889,555	-	-	1,328,076	34,382,631	8,526,278	4.03%	120.78	
2005	26,890,000	4,603,893	4,690,000	-	1,210,417	37,394,310	8,526,278	4.39%	131.36	
2006	29,840,000	4,308,195	2,370,000	5,110,000	1,086,936	42,715,131	6,504,572	6.57%	150.05	
2007	28,220,000	3,997,459	3,450,000	5,355,000	957,344	41,979,803	6,504,572 (1)	6.45%	147.47	

Source: Office of the Auditor, Lorain County, Ohio

- (1) Information not yet available
- (2) Refer to S16 for Personal Income and Per Capita Data
- (3) Details regarding the County's outstanding debt can be found in the notes to the financial statement

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding

Last Ten Years

Year	General Bonded Debt					Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
	Population	Assessed Value	General Obligation Bonds	Debt Services Monies Available	Net General Bonded Debt		
1998	281,447	4,334,522,809	8,082,937	4,742,928	3,340,009	0.08%	11.87
1999	281,447	4,459,315,012	7,350,000	1,642,032	5,707,968	0.13%	20.28
2000	284,664	4,586,919,650	6,950,000	3,820,357	3,129,643	0.07%	10.99
2001	284,664	5,254,499,618	6,540,000	6,540,000	-	0.00%	-
2002	284,664	5,310,709,150	27,235,000	5,473,290	21,761,710	0.41%	76.45
2003	284,664	5,523,123,040	25,320,000	2,737,141	22,582,859	0.41%	79.33
2004	284,664	5,959,347,790	28,165,000	2,388,147	25,776,853	0.43%	90.55
2005	284,664	6,167,863,006	26,890,000	231,421	26,658,579	0.43%	93.65
2006	284,664	6,385,904,052	29,840,000	115,184	29,724,816	0.47%	104.42
2007	284,664	7,028,187,622	28,220,000	-	28,220,000	0.40%	99.13

Source: Office of the Auditor, Lorain County, Ohio

(1) Based on Actual 19990 and 2000 Census

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

(3) Refer to S16 for Personal Income and Per Capita Data

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessed Valuation	\$ 4,334,522,809	\$ 4,459,215,012	\$ 4,586,919,650	\$ 5,254,499,618	\$ 5,310,709,150	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,622
Debt Limit - Assessed Value (1)	\$ 106,863,070	\$ 109,982,875	\$ 113,172,991	\$ 129,862,490	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691
Amount of Debt Applicable to Debt Limit	8,082,937	7,350,000	6,950,000	6,540,000	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000	28,220,000
General Obligation Bonds	-	(1,642,032)	(3,820,357)	(6,540,000)	(5,473,290)	(2,737,141)	(2,388,147)	(231,421)	(115,184)	-
Less Amount Available in Debt Service										
Amount of Debt Subject to Limit	8,082,937	5,707,968	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816	28,220,000
Legal Debt Margin	\$ 98,780,133	\$ 104,274,907	\$ 110,043,348	\$ 129,862,490	\$ 109,506,019	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785	\$ 145,984,691
Legal Debt Margin as a Percentage of the Debt Limit	92.44%	94.81%	97.23%	100.00%	83.42%	83.47%	82.52%	82.54%	81.20%	83.80%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 43,345,228	\$ 44,592,150	\$ 45,869,197	\$ 52,544,996	\$ 53,107,092	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876
Amount of Debt Subject to Limit	(8,082,937)	(5,707,968)	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)	(28,220,000)
Unvoted Legal Debt Margin	\$ 35,262,291	\$ 38,885,182	\$ 42,739,554	\$ 52,544,996	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,061,876
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	81.35%	87.20%	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%	59.85%

Source: Office of the Auditor, Lorain County, Ohio

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income (per thousand)	Unemployment Rate (2)
1998	281,231	N/A	N/A	5.00%
1999	281,231	7,231,275	26	4.80%
2000	284,664	7,646,416	26.86	5.00%
2001	284,664	7,740,095	27.19	5.40%
2002	284,664	7,804,052	27.41	6.80%
2003	284,664	8,138,062	28.59	7.30%
2004	284,664	8,526,278	29.95	6.70%
2005	284,664	8,526,278	29.95	5.80%
2006	284,664	6,504,572	22.85	5.50%
2007	284,664	6,504,572 (3)	22.85 (3)	6.20%

Sources: (1) Based on Actual 1990 and 2000 Census
(2) Lorain County Community Development
(3) Not yet available

Lorain County, Ohio
Principal Employers
Current Year and Ten Years Ago

Employer	Nature of Business	2007			1997	
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank
Lorain County	Government	2,426 *	1	11%	1,987	6
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,922	2	9%	3,500	1
Lorain Community/St. Joseph's	Health Care	1,667	3	7%	2,300	3
Elyria Memorial Hospital	Health Care	1,664	4	7%		
Invacare Corporation	Surgical Supplies	1,227	5	5%	1,450	7
Lorain City School District	Education	1,180	6	5%	1,200	8
Republic Engineered Products	Steel Manufacturing	1,100	7	5%		
State of Ohio	Government	1,058	8	5%		
Oberlin College	Education	972	9	4%		
Elyria Schools	Education	835	10	4%		
USS/KOBE	Steel Manufacturing				2,800	2
Ford Motor Company - Lorain	Automobile Mfg				2,000	4
Nordson Corporation	Adhesive Mfg				2,000	5
Lorain Products	Telecommunications				1,200	9
York International	Heating & Air Conditioning Mfg				1,200	10
Total		<u>14,051</u>		<u>63%</u>	<u>19,637</u>	
Total Employment within the County		<u>22,480</u>	(1)			

Sources:

Crains Business Magazine

* Lorain County Auditor

(1) Top 30 employer figure

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Government										
Legislative and Executive										
Commissioners	61	66	70	74	74	69	77	75	79	82
Commissioner's - Records Center	3	3	3	3	3	3	4	3	3	4
Commissioner's - Community Development	4	8	8	13	13	13	12	15	14	15
Auditor	32	35	39	40	40	38	38	37	40	32
Auditor - Real Estate Assessment	18	23	21	23	23	25	23	23	23	29
Treasurer	9	9	11	9	9	9	9	10	10	10
Treasurer - DRETAC	4	4	2	3	5	6	3	4	4	4
Treasurer - Board of Revision	3	2	3	3	3	3	3	3	3	3
Prosecuting Attorney	60	59	60	65	69	71	71	76	81	81
Prosecutor - DRETAC	5	5	5	4	5	6	6	8	9	10
Board of Elections	25	25	25	26	25	26	28	27	30	35
Recorder	18	21	21	20	20	22	22	21	20	18
Judicial										
Common Pleas Court	36	43	42	42	42	43	43	43	46	50
Common Pleas - Law Library	1	1	1	1	1	1	3	3	3	2
Common Pleas - Linkages	1	1	1	-	-	-	-	-	-	-
Community Based Correctional Facility	36	40	40	35	37	35	31	36	37	39
Probate Court	15	15	13	14	15	16	15	15	15	14
Probate Court - Indigent Guardianship	-	-	-	-	-	-	-	1	1	1
Municipal Court	27	26	25	24	25	21	23	23	22	22
Clerk of Courts	33	34	35	36	38	39	41	42	38	40
Clerk of Courts - Certificate of Title	22	24	30	29	27	30	31	27	27	27
Domestic Relations	148	154	151	162	161	158	156	161	163	154
Domestic Relations - Violent Offender	-	-	1	1	1	1	1	1	1	1
Domestic Relations - Drug Court	-	-	1	2	2	2	2	2	2	2
Domestic Relations - Adolescent Intervention	2	2	1	-	-	-	-	-	-	-
Domestic Relations - Juvenile School Liason	-	-	-	-	-	1	1	1	-	-
Public Safety										
Sheriff	144	84	89	95	93	95	91	89	89	84
Sheriff - Jail Facility	61	126	127	142	145	145	156	158	158	156
Sheriff - Drug Education	-	1	-	-	-	-	-	-	-	-
Sheriff - C.O.P.S. Ahead	2	-	-	-	-	-	-	-	-	-
Sheriff - More COPS Ahead	1	-	-	-	-	-	-	-	-	-
Sheriff Rotary	2	4	2	1	1	3	3	3	3	3
Sheriff - MEG	12	10	9	9	10	9	7	13	10	10
Sheriff - Crime Lab	-	-	-	-	-	1	1	1	3	3
Commissioner's - Hazardous Materials	3	3	3	3	3	3	3	3	3	3
Commissioner's - Community Disaster Services	4	4	4	4	4	4	4	4	4	4
Commissioner's - 911 Services	15	15	18	14	14	13	14	15	15	15
T - Federal	1	3	3	2	2	2	2	1	1	1
Coroner	7	8	8	8	8	8	8	8	8	7
Common Pleas - Intensive Supervision	10	11	11	11	12	9	8	8	8	10
Common Pleas - County Probation Services	-	-	-	-	-	4	4	4	5	5

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Common Pleas - Court Mediation	-	2	2	2	2	2	2	2	2	3
Common Pleas - Substance Abuse	2	2	2	2	2	-	-	-	-	-
Prosecutor's Victim Witness	4	4	4	4	4	5	4	5	4	4
Public Works										
Engineer Tax Map	6	6	7	7	8	7	7	7	7	6
Engineer - Motor Vehicle Gas Tax	76	78	78	73	73	81	84	76	79	75
Commissioner's - Bascule Bridge	8	9	9	9	9	9	9	9	9	9
Health										
MRDD	358	353	364	361	360	372	401	415	426	417
MRDD - Supportive Living	77	76	76	73	75	76	77	77	77	78
Commissioner's - Dog & Kennel	4	2	4	5	4	3	4	5	5	5
Commissioner's - Solid Waste	3	3	3	4	4	5	5	7	7	8
Commissioner's - Golden Acres	44	46	44	48	49	45	-	-	-	0
Commissioner's - Golden Acres - Medicaid	43	47	44	47	46	49	88	72	75	125
Commissioner's - Medicaid Outreach	4	-	3	3	3	-	-	-	-	-
Auditor - Dog & Kennel	3	3	2	3	2	2	3	2	-	4
Alcohol, Drug Abuse and Mental Health	5	5	5	6	5	5	5	5	5	5
TB Clinic	8	7	8	8	8	8	8	8	8	8
Community Mental Health	9	10	10	11	12	11	11	12	11	11
Human Services										
Commissioner's - Workforce Development Agency	-	-	-	4	4	5	7	7	6	7
Commissioner's - Jobs and Family Services	235	245	245	225	222	218	226	220	228	234
Children's Services	110	115	129	142	128	133	140	146	158	155
Child Support Enforcement Agency	80	74	72	67	64	67	74	76	81	87
Domestic Relations - Youth Services	17	16	21	18	15	15	10	11	4	4
Domestic Relations - Reclaim Ohio	30	32	32	33	35	32	35	36	40	37
Domestic Relations - IVE Grant	-	-	-	-	-	-	-	-	14	27
Veteran Services	12	12	12	12	11	12	11	11	12	12
MRDD - Medicaid	-	-	-	-	15	16	28	31	31	33
Personal Services										
Sanitary Sewer	10	10	8	8	8	9	9	9	10	9
Transit Authority	-	-	-	-	-	-	5	5	5	4
Other/Agency	93	73	71	79	82	84	77	78	79	83
Total	<u>2,066</u>	<u>2,099</u>	<u>2,138</u>	<u>2,172</u>	<u>2,180</u>	<u>2,205</u>	<u>2,274</u>	<u>2,296</u>	<u>2,360</u>	<u>2,426</u>

Source: Office of the Auditor, Lorain County, Ohio
(as of December 31 of each year)

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

	2002	2003	2004	2005	2006	2007
General Government						
Legislative and Executive						
Commissioners						
Number of meetings	N/A	N/A	N/A	N/A	48	55
Auditor						
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	8,035	6,845
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934	4,972
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965	15,962
Number of parcels	149,619	152,935	155,032	158,154	159,979	160,132
Number of personal property returns	12,079	12,388	4,823	4,756	4,362	4,466
Number of checks issued	62,912	63,289	64,388	65,465	66,297	69,166
Treasurer						
Number of parcels collected	143,503	146,732	148,813	151,468	152,623	154,725
Return on portfolio	2.54%	1.71%	1.73%	2.90%	4.59%	5.06%
Prosecuting Attorney						
Number of cases - criminal	3,579	3,634	3,553	3,941	4,259	4,714
Number of cases - active civil lawsuits	26	37	31	37	49	62
Number of civil and miscellaneous legal opinions	751	802	690	703	808	683
Board of Elections						
Number of registered voters	166,092	172,771	196,596	185,550	190,767	186,007
Number of voters last general election	81,245	75,255	143,043	84,141	104,008	62,169
Percentage of register voters that voted	48.92%	43.56%	72.76%	45.35%	54.52%	33.42%
Recorder						
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742	12,659
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474	36,637
Number of military discharges recorded	77	63	100	55	105	64
Buildings and Grounds						
Number of buildings	N/A	N/A	N/A	N/A	70	70
Square footage of buildings	N/A	N/A	N/A	N/A	875,919	875,919
Central Purchasing						
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400	4,600
Judicial						
Common Pleas Court						
Number of civil, criminal cases filed	6,275	6,193	5,797	6,959	7,562	7,926
Probate Court						
Number of civil cases filed	41	56	82	70	60	66
Juvenile Court						
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155	1,893
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505	3,107
Bindovers	36	31	18	12	45	17
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099	2,299

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

	2002	2003	2004	2005	2006	2007
Clerk of Courts						
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833	2,592
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336	5,334
Number of tax cases filed	99	111	140	167	258	171
Number of appeals cases filed	229	210	230	231	205	233
Number of criminal domestic filed	1,558	1,411	1,453	1,376	1,394	1,435
Number of liens filed	3,379	3,993	3,624	4,049	5,017	5,169
Domestic Relations						
Number of cases filed	6,544	6,856	6,864	6,814	6,795	7,183
Number of disposition of cases	7,644	7,198	7,676	7,075	7,405	7,242
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005	2,098
Law Library						
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273	21,373
Public Safety						
Sheriff						
Average daily jail census	392	394	403	448	485	454
Prisoners booked	7,839	7,885	8,218	8,621	8,374	8,185
Prisoners released	7,782	7,918	8,151	8,560	8,303	8,204
Cost of Prisoner Meals	\$ 428,731	\$446,189	\$ 447,476	\$ 448,837	\$ 508,064	\$ 497,648
Number of traffic citations issued	279	164	213	191	161	180
Number of calls for service	41,669	48,596	52,722	49,520	52,104	50,605
Coroner						
Number of cases investigated	204	184	201	212	217	206
Number of autopsies performed	51	53	52	46	51	50
Cases relinquished to attending physicans	N/A	N/A	N/A	N/A	N/A	293
Public Works						
Engineer						
Miles of roads resurfaced	3.41	3.78	20.63	5.43	5.00	3.60
Number of bridges replaced/improved	8	5	21	7	14	7
Number of culverts built/replaced/improved	2	7	9	12	10	30
Building Department						
Number of permits issued - Additions	N/A	3	19	43	53	36
Number of permits issued - New Dwelling	N/A	4	66	57	81	58
Number of inspections performed	N/A	N/A	1,015	2,049	1,404	1,620
Contractors Registered	N/A	21	43	98	302	260
Sewer District						
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383	482,383
Number of tap-ins	41	17	7	8	9	3
Number of customers	2,602	2,618	2,627	2,635	2,644	2,647

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

	2002	2003	2004	2005	2006	2007
Health						
MRDD						
Number of students enrolled						
Early intervention program	539	557	522	624	632	623
Preschool	87	82	79	74	81	78
School age	135	139	122	133	136	155
Number employed at workshop	494	503	550	567	565	530
Mental Health						
Total client count - intensive	3,298	3,490	3,726	4,186	4,193	4,597
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435	4,470
Total client count - early intervention	N/A	237	897	757	1,425	2,269
Human Services						
Jobs and Family Services/Child Support						
Total client count - Food Stamp Recipients	16,262	20,029	25,758	26,527	27,090	26,940
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215	2,403
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187	4,445
Total client count - Disability Assistance Recipients	271	323	271	303	285	328
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915	39,672
Children's Services						
Intake Workload - Abuse	401	533	580	527	482	622
Intake Workload - Neglect	403	612	618	614	771	918
Intake Workload - Sex Abuse	212	226	277	265	308	307
Intake Workload - PL/Req Agn/OTI/Misc	56	58	23	4	N/A	N/A
Intake Workload - Family in Need of Services	N/A	N/A	N/A	N/A	N/A	68
Intake Workload - Dependency	31	44	19	20	43	34
Intake Workload - Information & Referral	578	149	227	138	131	145
Intake Workload - Screened Out	1,057	2,070	1,263	1,191	1,217	1,338
Veteran Services						
Veterans Requesting Fianancial Assistance	N/A	N/A	N/A	N/A	1,340	3,025
Veterans Receiveing Fianancial Assistance	N/A	N/A	N/A	N/A	1,299	2,951
Total Veteran Service Commission Contacts	N/A	N/A	N/A	N/A	3,412	7,560
Total Veteran Service Office Contacts	N/A	N/A	N/A	N/A	4,106	5,868
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	309,691	481,985

Source: Lorain County Departments
(1) Estimated

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

	2002	2003	2004	2005	2006	2007
General Government						
Legislative and Executive						
Commissioners						
Administrative office space (sq. ft.)	7,918	7,918	8,587	8,587	18,949	18,949
Auditor						
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer						
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895
Prosecuting Attorney						
Administrative office space	10,582	10,582	33,574	33,574	33,574	33,574
Board of Elections						
Administrative office space	7,579	7,579	14,870	14,870	14,870	14,870
Recorder						
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds						
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing						
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing						
Administrative office space	669	669	1,940	1,940	1,940	1,940
Judicial						
Common Pleas Court						
Administrative and Courtroom Space	N/A	N/A	71,376	71,376	71,376	71,376
Number of court rooms	8	8	10	10	10	10
Probate Court						
Number of court rooms	1	1	1	1	1	1
Clerk of Courts						
Administrative office space	N/A	N/A	17,513	17,513	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466	3,466
Domestic Relations						
Administrative office space	12,142	12,142	60,007	60,007	60,007	60,007
Law Library						
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538
Information Technology						
Administrative office space	N/A	2,380	2,380	2,380	2,380	2,380
Public Safety						
Sheriff						
Jail capacity	422	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41	47
Probation						
Administrative office space	N/A	N/A	355	355	355	355

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

	2002	2003	2004	2005	2006	2007
Disaster Services						
Number of emergency response vehicles	4	4	4	4	5	5
Coroner						
Number of emergency response vehicles	0	0	0	0	0	0
Public Works						
Engineer						
Centerline miles of roads	263.90	263.90	263.90	263.90	263.90	263.90
Number of bridges	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43
Number of minor culverts	1214	1214	1214	1214	1214	1214
Number of vehicles	91	91	91	91	91	95
Tax Map						
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026
Sewer District						
Number of treatment facilities	6	6	6	6	6	4
Number of pumping stations	1	1	1	1	1	4
Miles of sewer lines	41.38	41.38	41.38	41.38	41.38	41.38
Miles of water lines	42	42	42	42	42	42
Health						
MRDD						
Number and type of facilities	7	7	7	7	7	8
Number of busses	15	15	15	16	39	39
Group Home Facilities	6	6	6	6	6	6
Mental Health						
Number of facilities	1	1	1	1	1	1
Human Services						
Jobs and Family Services/Child Support						
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235
Children's Services						
Administrative office space	10,387	10,387	17,697	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19	19
Veteran Services						
Administrative office space	850	850	850	850	850	850
Number of vehicles	1	1	1	1	1	1

Source: Various County Departments, square footage approximated
Note: In 2004 Lorain County opened a new 224,000 sq. ft. Justice Center

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Mary Taylor, CPA
Auditor of State

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
AUGUST 12, 2008**