

**LORAIN COUNTY, OHIO**

**SINGLE AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2008**

Varney, Fink & Associates, Inc.  
Certified Public Accountants





# Mary Taylor, CPA

## Auditor of State

Board of Commissioners  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44403

We have reviewed the *Independent Auditor's Report* of the Lorain County, prepared by Varney, Fink & Associates, Inc., for the audit period January 1, 2008 through December 31, 2008. 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.

### **Finding for Recovery - Repaid**

During the review of the 2008 financial statements, it was learned by Varney-Fink C.P.A. that on or about April 17, 2009 documents were found in an overhead compartment in the Lorain County Recorder's Office. These documents consisted of forms to be recorded by the Lorain County Recorder as well as checks payable to the Lorain County Recorder in payment of recording fees, which were never cashed and have expired as noted by the information as follows:

| <b>Submitter</b>          | <b>Document #</b> | <b>Check Date</b> | <b>Document Check Amount</b> |
|---------------------------|-------------------|-------------------|------------------------------|
| Alta Real Estate Services | 20090294370       | 1/14/03           | \$ 16.00                     |
| Fidelity National Loan    | 20090294372       | 10/23/03          | 36.00                        |
| Household Finance         | 20090294377       | 10/23/03          | 32.00                        |
| Chase Manhattan Mortgage  | 20090294366       | 4/1/04            | 36.00                        |
| Chase Manhattan Mortgage  | 20090294367       | 4/1/04            | 32.00                        |
| Chase Manhattan Mortgage  | 20090294368       | 4/1/04            | 32.00                        |
| Claude Deering            | 20090294364       | 4/30/04           | 36.00                        |
| SMI                       | 20090294385       | 8/30/04           | 48.00                        |
| SMI                       | 20090294386       | 12/28/04          | 32.00                        |
| Wells Fargo               | 20090294373       | 3/22/05           | 32.00                        |
| Verdugo Trustee Service   | 20090294378       | 4/12/05           | 32.00                        |
| City of Lorain            | 20090294359       | 5/23/05           | 28.00                        |
| Peelle Corporation        | 20090294379       | 5/31/05           | 32.00                        |
| Edward Mennell Jr.        | 20090294380       | 6/1/05            | 32.00                        |
| Northern Savings and Loan | 20090294369       | 6/29/05           | 32.00                        |
| US Recordings             | 20090294362       | 7/21/05           | 68.00                        |
| City of Lorain            | 20090294357       | 7/23/05           | 28.00                        |
| Bank of America           | 20090294381       | 8/2/05            | 36.00                        |
| Bank of America           | 20090294382       | 8/5/05            | 32.00                        |
| Platinum Real Estate      | 20090294375       | 8/5/05            | 32.00                        |
| Wickens Herzer Panza      | 20090294356       | 3/17/08           | <u>52.00</u>                 |
| Total                     |                   |                   | <u>\$736.00</u>              |

Board of Commissioners  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44403  
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In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies collected but unaccounted for is issued against Tracie Mettler in the amount of \$736.00, and in favor of State of Ohio Housing Trust Fund (\$376.00), the Lorain County Recorders Equipment Fund (\$42.00), and the Lorain County General Fund (\$318.00).

On September 28, 2009, the funds were repaid by Tracie Mettler and distributed by the County Auditor in accordance with the finding.

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. The Lorain County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA  
Auditor of State

October 7, 2009

**LORAIN COUNTY, OHIO  
SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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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 Honorable County Auditor, County Treasurer and  
the Board of County Commissioners  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Lorain County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2009. 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

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 accompanying Schedule of Findings and Questioned Costs as item 2008-01 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, we consider the significant deficiency described above, as item 2008-01 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2008-02.

We noted certain matters that we reported to management of the County in a separate letter dated June 26, 2009.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 26, 2009

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

The Honorable County Auditor, County Treasurer and  
the Board of County Commissioners  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

Compliance

We have audited the compliance of Lorain County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. 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, 2008.

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

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 the 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.

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.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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, 2008, and have issued our report thereon dated June 26, 2009. We did not audit the financial statements of the Murray Ridge Production Center, Inc. a 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

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.

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 26, 2009

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2008**

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title         | Federal<br>CFDA<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|--|---------------------------|--|-------------------------|
| <b><u>U.S. Department of Agriculture:</u></b>                      |                           |  |                         |
| <i>Passed through the Ohio Department of Education</i>             |                           |  |                         |
| Child Nutrition Cluster:   |                           |  |                         |
| School Breakfast Program   | 10.553                    | ---  | \$97,062                |
| School Breakfast Program   | 10.553                    | ---  | <u>17,596</u>           |
| Total School Breakfast Program                                     |                           |  | <u>114,658</u>          |
| National School Lunch Program                                      | 10.555                    | ---  | 54,594                  |
| National School Lunch Program                                      | 10.555                    | ---  | <u>24,437</u>           |
| Total National School Lunch Program                                |                           |  | <u>79,031</u>           |
| Total U.S. Department of Agriculture - Child Nutrition Cluster     |                           |  | <u>193,689</u>          |
| <b><u>U.S. Department of Justice:</u></b>                          |                           |  |                         |
| Public Safety Partnership and Community Policing Grants            | 16.710                    | 2006-CK-WX-0069                              | <u>20,589</u>           |
| Total Public Safety Partnership and Community Policing Grants      |                           |  | <u>20,589</u>           |
| Edward Byrne Memorial Justice Assistance Grant Program             | 16.738                    | 2005-DJ-BX-1395                              | 3,889                   |
| Edward Byrne Memorial Justice Assistance Grant Program             | 16.738                    | 2007-DJ-BX-0680                              | 12,015                  |
| Edward Byrne Memorial Justice Assistance Grant Program             | 16.738                    | 2008-DJ-BX-0405                              | 7,840                   |
| <i>Passed through the Ohio Office of Criminal Justice Services</i> |                           |  |                         |
| Edward Byrne Memorial Justice Assistance Grant Program             | 16.738                    | 2007-JG-A01-6408                             | <u>148,489</u>          |
| Total Edward Byrne Memorial Justice Assistance Grant Program       |                           |  | <u>172,233</u>          |
| Violence Against Women Formula Grants                              | 16.588                    | 2007-WF-VA2-8315                             | <u>38,394</u>           |
| <i>Passed through the Ohio Department of Youth Services</i>        |                           |  |                         |
| Juvenile Accountability Incentive Block Grants                     | 16.523                    | 2007-JB-011-A052                             | 13,436                  |
| Juvenile Accountability Incentive Block Grants                     | 16.523                    | 2006-JB-011-A052                             | <u>4,399</u>            |
| Total Juvenile Accountability Incentive Block Grants               |                           |  | <u>17,835</u>           |
| <i>Passed through the Ohio Attorney General's Office</i>           |                           |  |                         |
| Crime Victim Assistance  | 16.575                    | 2007VAGENE041T                               | 57,572                  |
| Crime Victim Assistance  | 16.575                    | 2008VAGENE041T                               | 16,968                  |
| Crime Victim Assistance  | 16.575                    | 2007SAGENE041T                               | 7,614                   |
| Crime Victim Assistance  | 16.575                    | 2008SAGENE041T                               | 1,713                   |
| Crime Victim Assistance  | 16.575                    | 2008VADSCE491                                | 25,563                  |
| Crime Victim Assistance  | 16.575                    | 2008SADSCE491                                | 2,193                   |
| Crime Victim Assistance  | 16.575                    | 2009VADSCE491                                | 7,299                   |
| Crime Victim Assistance  | 16.575                    | 2009SADSCE491                                | <u>2,938</u>            |
| Total Crime Victim Assistance                                      |                           |  | <u>121,860</u>          |
| Total U.S. Department of Justice                                   |                           |  | <u>370,911</u>          |
| <b><u>U.S. Department of Transportation:</u></b>                   |                           |  |                         |
| Federal Transit Cluster:   |                           |  |                         |
| Federal Transit - Capital Investment Grants                        | 20.500                    | OH-03-0240-01                                | <u>444,893</u>          |
| Federal Transit Administration                                     |                           |  |                         |
| Capital, Operating, and Planning Assistance                        |                           |  |                         |
| Formula Grants:  |                           |  |                         |
| Capital Assistance from Operations                                 | 20.507                    | OH-90-X568-00                                | 892,868                 |
|  | 20.507                    | OH-90-X601-00                                | 301,365                 |
| Operating Assistance   | 20.507                    | OH-90-X568-00                                | 73,883                  |
|  | 20.507                    | OH-90-X601-00                                | <u>400,000</u>          |
| Total Federal Transit Formula Grants                               |                           |  | <u>1,668,116</u>        |
| Total Federal Transit Cluster                                      |                           |  | <u>2,113,009</u>        |

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended December 31, 2008**

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title                                     | Federal<br>CFDA<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|--|---------------------------|--|-------------------------|
| Airport Improvement Program  | 20.106                    | 3-39-0048-1807                               | 306,077                 |
| Airport Improvement Program  | 20.106                    | 3-39-0048-1706                               | 6,150                   |
| Total Airport Improvement Program  |                           |  | 312,227                 |
| <i>Passed through the Ohio Department of Transportation</i>                                    |                           |  |                         |
| Highway Planning and Construction Cluster:   |                           |  |                         |
| Highway Planning and Construction  | 20.205                    | 83423  | 22,457                  |
| Highway Planning and Construction  | 20.205                    | 12962  | 47,225                  |
| Highway Planning and Construction  | 20.205                    | CR-GR-FY2008                                 | 153,185                 |
| Total Highway Planning and Construction Cluster - Highway Planning and Construction            |                           |  | 222,867                 |
| <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                  | 27,565                  |
| State and Community Highway Safety   | 20.600                    | HVEO-2009-47-00-00-00472-00                  | 5,370                   |
| Total Highway Safety Cluster - State and Community Highway Safety                              |                           |  | 32,935                  |
| Total U.S. Department of Transportation  |                           |  | 2,681,038               |
| <b><u>U.S. Department of Housing and Urban Development:</u></b>                                |                           |  |                         |
| <i>Passed Through the Ohio Department of Development</i>                                       |                           |  |                         |
| Community Development Block Grants/ State's Program  | 14.228                    | B-F-06-043-1                                 | 231,911                 |
| Community Development Block Grants/ State's Program  | 14.228                    | B-F-07-043-1                                 | 214,185                 |
| Community Development Block Grants/ State's Program  | 14.228                    | B-W-06-043-1                                 | 18,683                  |
| Community Development Block Grants/ State's Program  | 14.228                    | B-E-07-043-1                                 | 32,500                  |
| Total Community Development Block Grants/State's Program                                       |                           |  | 497,279                 |
| Total U.S. Department of Housing and Urban Development   |                           |  | 497,279                 |
| <b><u>U.S. Department of Health and Human Services:</u></b>                                    |                           |  |                         |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>               |                           |  |                         |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-01942-UMADAOP-P-08-9198                   | 20,838                  |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-01942-UMADAOP-P-09-9198                   | 62,791                  |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-01942-CMMCO-P-08-0030                     | 2,500                   |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-01942-CMMCO-P-09-0030                     | 7,500                   |
| 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                    | 47-01472-WOMEN-T-09-8969                     | 152,902                 |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-06742-WOMEN-T-08-0003                     | 45,938                  |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | - - -  | 939,285                 |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | - - -  | 342,235                 |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-08422-DCRT-T-08-0075                      | 118,843                 |
| Block Grants for Prevention and Treatment of Substance Abuse                                   | 93.959                    | 47-08422-DCRT-T-09-0075                      | 69,513                  |
| Total Block Grants for Prevention and Treatment of Substance Abuse                             |                           |  | 1,903,487               |
| Substance Abuse and Mental Health (Yr2)  | 93.243                    | 1 UD1 T1017621-02                            | 18,986                  |
| Substance Abuse and Mental Health (Yr3)  | 93.243                    | 1 UD1 T1017621-03                            | 2,786                   |
| Total Substance Abuse and Mental Health  |                           |  | 21,772                  |
| <i>Passed Through the Ohio Department of Mental Health</i>                                     |                           |  |                         |
| Social Services Block Grant  | 93.667                    | - - -  | 193,535                 |
| <i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i> |                           |  |                         |
| Social Services Block Grant  | 93.667                    | - - -  | 343,567                 |
| Total Social Services Block Grant  |                           |  | 537,102                 |
| State Children's Insurance Program   | 93.767                    | - - -  | 377                     |
| <i>Passed Through the Ohio Department of Mental Health</i>                                     |                           |  |                         |
| State Children's Insurance Program   | 93.767                    | - - -  | 365,444                 |
| Total State Children's Insurance Program   |                           |  | 365,821                 |
| Block Grants for Community Mental Health Services  | 93.958                    | - - -  | 139,151                 |
| Community-Based Child Abuse Prevention Grants  | 93.590                    | 28-CS-06-04                                  | 29,033                  |

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended December 31, 2008**

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures |
|---|---------------------------|--|-------------------------|
| Projects for Assistance In Transition From Homelessness (PATH)  | 93.150                    | ---  | 75,426                  |
| Promoting Safe and Stable Families  | 93.556                    | 028-CS-08-01                                 | 17,449                  |
| Promoting Safe and Stable Families  | 93.556                    | 028-CS-08-02                                 | 36,055                  |
| <i>Passed Through the Ohio Department of Job and Family Services</i>  |                           |  |                         |
| Promoting Safe and Stable Families  | 93.556                    | ---  | 266,055                 |
| Total Promoting Safe and Stable Families  |                           |  | 319,559                 |
| Child Welfare Services - State Grants   | 93.645                    | ---  | 293,491                 |
| Chafee Foster Care Independence Program   | 93.674                    | ---  | 585,446                 |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>  |                           |  |                         |
| Medicaid Cluster:   |                           |  |                         |
| Medical Assistance Program  | 93.778                    | ---  | 884,175                 |
| <i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities and<br/>the Ohio Department of Job and Family Services</i> |                           |  |                         |
| Medicaid Cluster:   |                           |  |                         |
| Medical Assistance Program (TCM)  | 93.778                    | ---  | 327,918                 |
| Medical Assistance Program (Adult I/O Day Hab.)   | 93.778                    | ---  | 1,217,301               |
| Medical Assistance Program (Day Hab. Sup. Emp.)   | 93.778                    | ---  | 64,053                  |
| Medical Assistance Program (ICF)  | 93.778                    | ---  | 1,912,581               |
| Medical Assistance Program (I/O)  | 93.778                    | ---  | 786,089                 |
| <i>Passed Through the Ohio Department of Mental Health</i>  |                           |  |                         |
| Medicaid Cluster:   |                           |  |                         |
| Medical Assistance Program  | 93.778                    | ---  | 5,939,540               |
| Total Medicaid Cluster  |                           |  | 11,131,657              |
| Total U.S. Department of Health and Human Services  |                           |  | 15,401,945              |
| <b><u>U.S. Department of Education:</u></b>   |                           |  |                         |
| <i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>  |                           |  |                         |
| Safe and Drug-Free Schools and Communities - State Grants   | 84.186                    | 47-01942-DFSCA-P-08-9635                     | 36,009                  |
| Safe and Drug-Free Schools and Communities - State Grants   | 84.186                    | 47-01942-DFSCA-P-09-9635                     | 20,413                  |
| Total Safe and Drug-Free Schools and Communities - State Grants   |                           |  | 56,422                  |
| <i>Passed through the Ohio Department of Education</i>  |                           |  |                         |
| State Grants for Innovative Programs  | 84.298                    | 066092-C2S1-2008                             | 337                     |
| Special Education Cluster:  |                           |  |                         |
| Special Education - Grants to States  | 84.027                    | 066092-6BSF-2008                             | 117,548                 |
| Special Education - Preschool Grants  | 84.173                    | 066092-PGS1-2008                             | 22,150                  |
| Total Special Education Cluster   |                           |  | 139,698                 |
| <i>Passed through the Ohio Rehabilitation Services Commission/Passed<br/>through the Bureau of Vocational Rehabilitation</i>                          |                           |  |                         |
| Rehabilitation Services - Vocational Rehabilitation Grants to States  | 84.126                    | ---  | 973                     |
| Total U.S. Department of Education  |                           |  | 197,430                 |
| <b><u>U.S. Department of Homeland Security:</u></b>   |                           |  |                         |
| <i>Passed through the Ohio Emergency Management Agency</i>  |                           |  |                         |
| Homeland Security Grant Program (FY06)  | 97.067                    | 2006-GE-T6-0051                              | 48,587                  |
| Homeland Security Grant Program (FY08)  | 97.067                    | 2008-EM-EB-0002                              | 65,325                  |
| Homeland Security Grant Program (FY07)  | 97.067                    | 2007-EM-E7-0085                              | 17,805                  |
| Homeland Security Grant Program (FY05)  | 97.067                    | 2005-GC-25-0001                              | 2,551                   |
| Homeland Security Grant Program (FY06)  | 97.067                    | 2006-GC-T6-0051                              | 4,000                   |
| Homeland Security Grant Program (FY07)  | 97.067                    | 2007-GE-T7-0030                              | 6,500                   |
| Total Homeland Security Grant Program   |                           |  | 144,768                 |
| Repetitive Claims Programs  | 97.092                    | RFC FY2007                                   | 76,848                  |
| Total U.S. Department of Homeland Security  |                           |  | 221,616                 |

**Lorain County, Ohio**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended December 31, 2008**

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title                              | Federal<br>CFDA<br>Number | Pass-Through<br>Entity Identifying<br>Number | Federal<br>Expenditures    |
|---|---------------------------|--|----------------------------|
| <b><u>U.S. Department of Labor:</u></b>   |                           |  |                            |
| <i>Passed through the Ohio Department of Job and Family Services</i>                    |                           |  |                            |
| WIA Cluster:  |                           |  |                            |
| WIA Adult Program (SPY07)   | 17.258                    | ---  | 94,830                     |
| WIA Adult Program (SFY08)   | 17.258                    | ---  | 580,334                    |
| WIA Adult Program (SPY08)   | 17.258                    | ---  | <u>130,765</u>             |
| Total WIA Adult Program   |                           |  | <u>805,929</u>             |
| WIA Youth Activities (SPY07)  | 17.259                    | ---  | 691,955                    |
| WIA Youth Activities (SPY08)  | 17.259                    | ---  | <u>194,683</u>             |
| Total WIA Youth Activities  |                           |  | <u>886,638</u>             |
| WIA Dislocated Workers (SPY06)  | 17.260                    | ---  | 11,397                     |
| WIA Dislocated Workers (SFY07)  | 17.260                    | ---  | 333,989                    |
| WIA Dislocated Workers (SPY07)  | 17.260                    | ---  | 148,692                    |
| WIA Dislocated Workers (SFY08)  | 17.260                    | ---  | 39,264                     |
| WIA Dislocated Workers (SPY08)  | 17.260                    | ---  | <u>48,305</u>              |
| Total WIA Dislocated Workers  |                           |  | <u>581,647</u>             |
| WIA Administration (SPY06)  | 17.260                    | ---  | 471                        |
| WIA Administration (SFY07)  | 17.260                    | ---  | 40,156                     |
| WIA Administration (SPY07)  | 17.260                    | ---  | 32,462                     |
| WIA Administration (SPY08)  | 17.260                    | ---  | <u>144,489</u>             |
| Total WIA Administration  |                           |  | <u>217,578</u>             |
| Veterans Short Term Training (SFY06)  | 17.260                    | ---  | <u>13,880</u>              |
| VR2 Rapid Response (SFY06)  | 17.260                    | ---  | 54,841                     |
| VR2 Rapid Response (SFY07)  | 17.260                    | ---  | 11,561                     |
| VR2 Rapid Response (SFY08)  | 17.260                    | ---  | <u>16,518</u>              |
| Total VR2 Rapid Response  |                           |  | <u>82,920</u>              |
| Workkeys Assessment (SFY07)   | 17.260                    | ---  | <u>7,616</u>               |
| Career Advancement Account  | 17.260                    | ---  | <u>2,805</u>               |
| Total WIA Cluster   |                           |  | <u>2,599,013</u>           |
| Total U.S. Department of Labor  |                           |  | <u>2,599,013</u>           |
| <b><u>U.S. Health and Human Services' Administration for Children and Families:</u></b> |                           |  |                            |
| <i>Passed through the Ohio Secretary of State's Office</i>                              |                           |  |                            |
| Polling Place Accessibility Grant Program   | 93.617                    | 06-SOS-HHHS-47                               | <u>21,412</u>              |
| Total U.S. Health and Human Services' Voting Access for Individuals with Disabilities   |                           |  | <u>21,412</u>              |
| <b><u>U.S. ELECTION ASSISTANCE COMMISSION:</u></b>                                      |                           |  |                            |
| <i>Passed through the Ohio Secretary of State's Office</i>                              |                           |  |                            |
| Help America Vote Act Requirements Payment  | 90.401                    |  | <u>7,325</u>               |
| Total U.S. Election Assistance Commission   |                           |  | <u>7,325</u>               |
| Total Expenditure of Federal Awards   |                           |  | <u><u>\$22,191,658</u></u> |

## LORAIN COUNTY, OHIO

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED DECEMBER 31, 2008

##### 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, 2008, there are seven loans outstanding totaling \$455,976 as presented on the basic financial statements.

**LORAIN COUNTY, OHIO**

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

**FOR THE YEAR ENDED DECEMBER 31, 2008**

**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.

**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 incorporated the following Emergency Management Performance Grants into the Homeland Security Grant Program (97.067):

| <b>CFDA#</b> | <b>Grant<br/>Year</b> | <b>Program</b>                                      | <b>Amount</b> |
|--------------|-----------------------|---|---------------|
| 97.042       | 2008                  | Emergency Management Performance Grants             | \$65,325      |
| 97.067       | 2008                  | Homeland Security Grant                             | \$65,325      |
| 97.042       | 2007                  | Supplemental Emergency Management Performance Grant | \$17,805      |
| 97.067       | 2007                  | Homeland Security Grant                             | \$17,805      |

The County incorporated the following Citizen Corps Program Grants into the Homeland Security Grant Program (97.067):

| <b>CFDA#</b> | <b>Grant<br/>Year</b> | <b>Program</b>          | <b>Amount</b> |
|--------------|-----------------------|-------------------------|---------------|
| 97.053       | 2005                  | Citizen Corps Program   | \$2,551       |
| 97.067       | 2005                  | Homeland Security Grant | \$2,551       |
| 97.053       | 2006                  | Citizen Corps Program   | \$4,000       |
| 97.067       | 2006                  | Homeland Security Grant | \$4,000       |
| 97.053       | 2007                  | Citizen Corps Program   | \$6,500       |
| 97.067       | 2007                  | Homeland Security Grant | \$6,500       |

**LORAIN COUNTY, OHIO**

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

**FOR THE YEAR ENDED DECEMBER 31, 2008**

**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?                              | Yes                 |
| (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?              | No                  |
| (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?   | No                  |

**LORAIN COUNTY, OHIO**

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

**FOR THE YEAR ENDED DECEMBER 31, 2008**

**(CONTINUED)**

|              |                                     |  |
|--------------|-------------------------------------|--|
| (d)(1)(vii)  | Major Programs:                     | Medicaid Cluster, CFDA # 93.778; Block Grants for Prevention of Substance Abuse, CFDA # 93.959; and WIA Cluster, CFDA # 17.258; 17.259; 17.260 |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: >\$665,750<br>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**

2008-01      Restatement      Significant Deficiency/Material Weakness

The County has restated net assets for Governmental and Business-Type Activities. Governmental activities were restated by \$1,013,820 for OPWC loans received but were not identified as loan receipts and repayments of debt were reflected as operating expenses, and capital improvements of \$1,479,260 were expensed in prior years rather than capitalized. Business-Type Activity net assets were also restated by \$162,422 for the OPWC loans in the sewer fund and \$316,040 for construction-in-process not capitalized by the Airport Enterprise Fund.

We recommend that the County develop procedures to ensure the accurate presentation of financial activity.

Officials response:

Annual review with county engineer personnel will be conducted to identify OPWC loan activity and review financial statement presentation. Specific requests of asset managers will be made regarding construction in process projects. Accounting personnel will perform expanded review and analysis of capital outlay accounts.

**LORAIN COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 §505**

**FOR THE YEAR ENDED DECEMBER 31, 2008**

**(CONTINUED)**

2008-02      Noncompliance

Section 5543.19(A), Revised Code, states the county engineer may, when authorized by the board of county commissioners and not required by this section or other law to use competitive bidding, employ such laborers and vehicles, use such county employees and property, lease such implements and tools, and purchase such materials as are necessary in the construction, reconstruction, improvement, maintenance, or repair of roads by force account.

In determining whether construction or reconstruction, including widening and resurfacing, of roads may be undertaken by force account, the county engineer shall first cause to be made an estimate of the cost of such work using the force account project assessment form developed by the Auditor of State under Section 117.16 of the Revised Code. When the total estimated cost of the work exceeds thirty thousand dollars per mile, the county commissioners shall invite and receive competitive bids of furnishing all the labor, materials and equipment necessary to complete the work in accordance with Sections 307.86 to 307.92 of the Revised Code.

During our testing of the force account estimates performed by the Engineer it was noted that on one occasion, a project (West Road, full with grader patching of 2 miles) was estimated to exceed \$30,000 per mile and was not bid out. It was however noted that the actual cost of the project was under the \$30,000 per mile limitation.

Officials response:      Ken Carney, Lorain County Engineer

The scope of work on the West Road project was revised to use less asphalt material to comply with the force account requirements as reflected in the completed work assessment form which falls within the \$30,000 per mile requirements.

The force account estimate provided inadvertently did not show this modification which therefore exceeded the force account limits. The work proceeded based on the modified project which fell under the force account requirements. We will provide additional reviews and oversight to insure that the final estimate is prepared and is within the limits before proceeding with the work.

LORAIN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2008

| <u>Finding Number</u> | <u>Finding Summary</u>  | <u>Fully Corrected</u> | <u>Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid; Explain</u> |
|-----------------------|---|------------------------|---|
| 2007-01               | Restatement of property taxes receivable.                           | Yes                    | Finding Corrected.  |
| 2007-02               | Improper used of Prevention and Treatment of Substance Abuse money. | Yes                    | Finding Corrected.  |

# Lorain County

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## **Comprehensive Annual Financial Report**

For The Year Ended December 31, 2008

**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, 2008*



## **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, 2008**

**LORAIN COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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**LORAIN COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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# OFFICE OF THE AUDITOR

## LORAIN COUNTY, OHIO

**MARK R. STEWART**  
Auditor

June 29, 2009

Lorain County Commissioners:

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

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, 2008. 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**

In spite of the difficult financial conditions experienced on both the national and local levels the County has moved forward completing a number of projects in 2008, continued numerous other projects, and despite the distressed financial times was able to commence and invest in a number of new projects. The County is committed 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. Numerous other projects are being planned in anticipation of upward turn in the economy.

An ongoing project the County is methodically working towards completion is the restoration of the historic transportation hub that served the County many years ago. Nearly \$100,000 was spent in 2008 towards the long-term project with an aggregate cost to date of \$1.6 million. As funds become available, mainly through grants, work is done to renovate the historic structure.

In May 2004, the County completed a new 224,000 square foot Justice Center. The total capitalized construction costs of the project amounted to \$41.7 million. The total cost 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, which were capitalized in 2008.

The County completed major renovations and complete rebuilds of its sanitary sewer lines, wastewater plants and pumping stations in 2007. Additional costs were incurred in 2008 to finalize these improvements and capitalized. A great deal of the costs for these projects will be recovered through user fees and assessments. Additionally, the County has begun another major sewer project on the eastern border of the County that will assist in serving the demands placed on its systems in high populous growth areas of the County and help further spur development for these regions. These projects will provide more efficient operations and comply with mandated environmental protection orders.

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

Golden Acres Lorain County Nursing Home is a department of the Lorain County Commissioners. Jeri Dull, NHA, has served as the administrator since 2005 managing the daily operations of the home and is the featured department for this year's CAFR.

Golden Acres is one of 33 county homes remaining in Ohio that belong to the County Home Association. Fifty-two county homes have seen their doors close primarily due to lack of funding over the years with three additional homes slated for closure in 2009 due to funding reasons. The majority of these homes have been dependent on county tax dollars that are no longer available to keep the homes operational. Funding issues are a concern to all county home administrators and was recently addressed at the annual spring conference where the overall theme was "Striving, Sustaining & Strategizing" for county homes. The Board of Commissioners took early action in trying to address the funding problems that many County Homes experience today.

For many years Golden Acres was funded primarily with a county tax levy. When the levy expired in 1997, no new levy was sought as the County Commissioners voluntarily ended the levy, as the home became Medicaid certified which has helped strengthen its financial position. In 2005, the home became a certified Medicare provider thus, making the home dually certified to participate in both Medicare and Medicaid. Golden Acres continues to be a non-profit long term care nursing home.

Due to this additional funding source, the home has been able to sustain a positive bottom line for over three years maintaining 90% resident occupancy with annual revenues of \$5.3 million. Current revenue sources are 49.5% Medicaid, 33.5% Medicare and 17% Private Pay and 0.2% annual memorial fund from Curtis and Jesse Spence. Additionally, the home provides employment for approximately 75 employees with an allocation of 70% of revenues for wages and benefits inclusive of PERS and health insurance.

Golden Acres is represented by Ohio Health Care's Skilled Nursing Home Coalition. The coalition is working diligently requesting Governor Strickland to increase the statewide average Medicaid rate by 3% for skilled nursing facilities. Reports indicate that the proposed increases can be provided without any additional state General Revenue Funds, assuming that there will be a significant increase in federal Medicaid funding as specified in the economic stimulus package. This action is imperative in order for the nursing home industry to survive these difficult economic times.

Golden Acres Lorain County Nursing Home wishes to continue to provide quality nursing care and rehabilitation services to the residents of Lorain County. Our dedicated efforts are reflected in annual surveys conducted by the Ohio Department of Health and both the Resident and Family Satisfaction Surveys conducted by the Ohio Department of Aging with results which exceed state averages.

## FINANCIAL INFORMATION

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

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

**Internal Accounting Control** In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2)

the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems of control for 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, 2008, general obligation bonds outstanding totaled \$26,435,000. During 2008, \$1,785,000 of general obligation bonds were retired. The County's total legal debt margin at December 31, 2008 was \$148,171,203.

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, 2008, the special assessment liability for the loans was \$821,339.

Special Assessment Bonds outstanding at December 31, 2008, were \$3,781,683. 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 \$5,941,465 during 2008.

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, 2008. 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, 2007. 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.

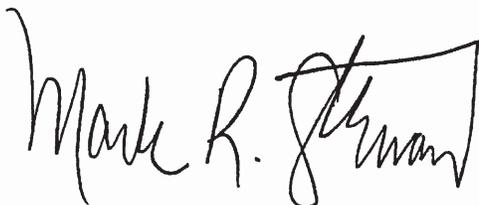
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

### **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, Maggie Barta, Sonja Best, Mike Resar, Jean O'Donnell, Renee Jefferson, Lisa Hobart and the Budget Department.

In addition, I would like to express my appreciation to Steven G. Luca, CPA and James J. Czarney CPA of Frank, Seringer & Chaney, Inc. for their consultation and assistance in this project. Also, I wish to express my appreciation to the staff of the various County departments whose time and dedicated efforts made this report possible.

Respectfully yours,

A handwritten signature in black ink that reads "Mark R. Stewart". The signature is written in a cursive style with a large, stylized initial "M".

Mark R. Stewart  
Lorain County Auditor

**Lorain County, Ohio**  
Elected Officials  
As of December 31, 2008

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**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 (term ending 02/08/09)

**Domestic Relations Judges**

David A. Basinski

David J. Berta

Debra Boros

James T. Walther (term commencing 02/09/09)

**Engineer**

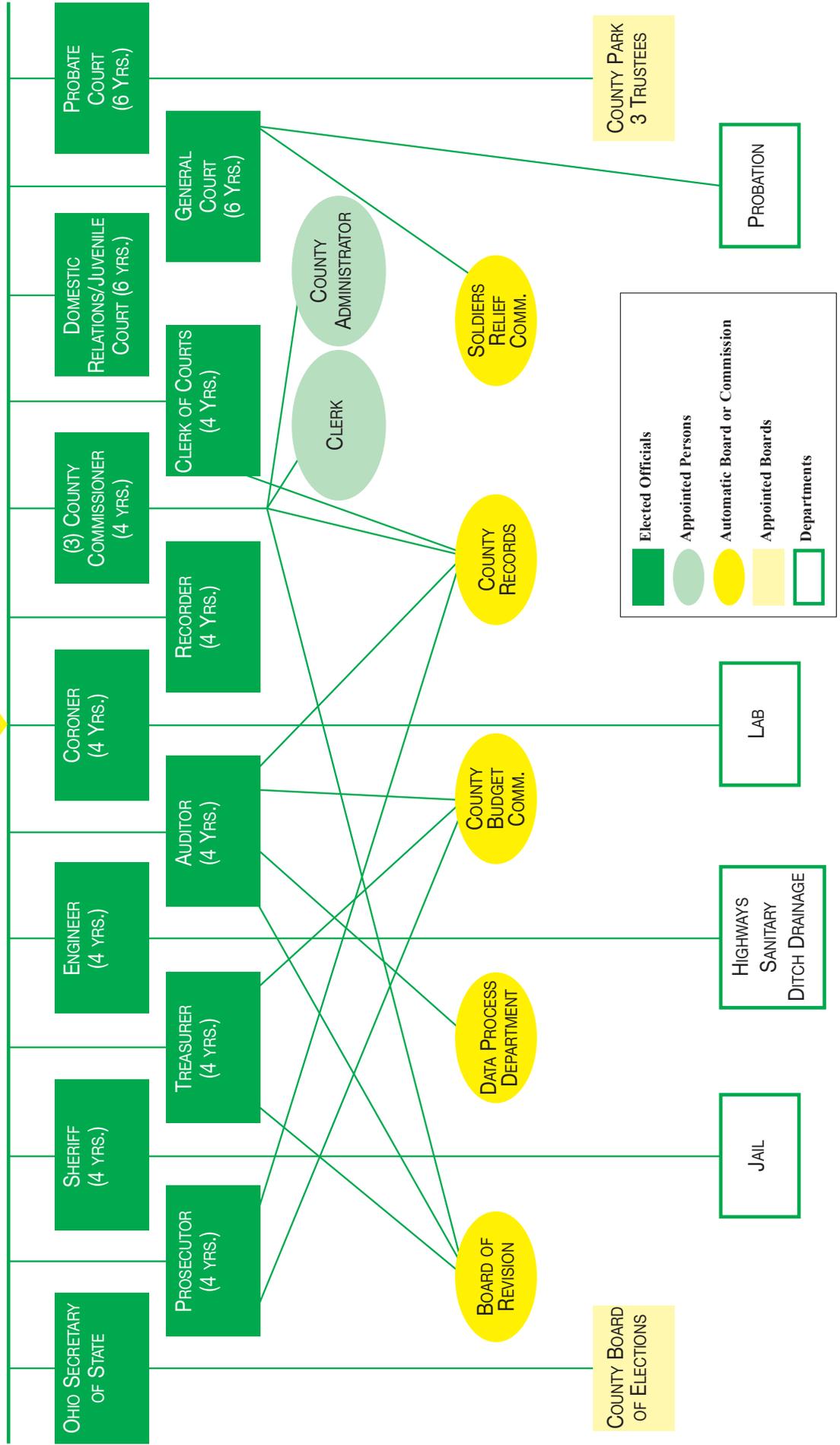
Kenneth P. Carney

**Recorder**

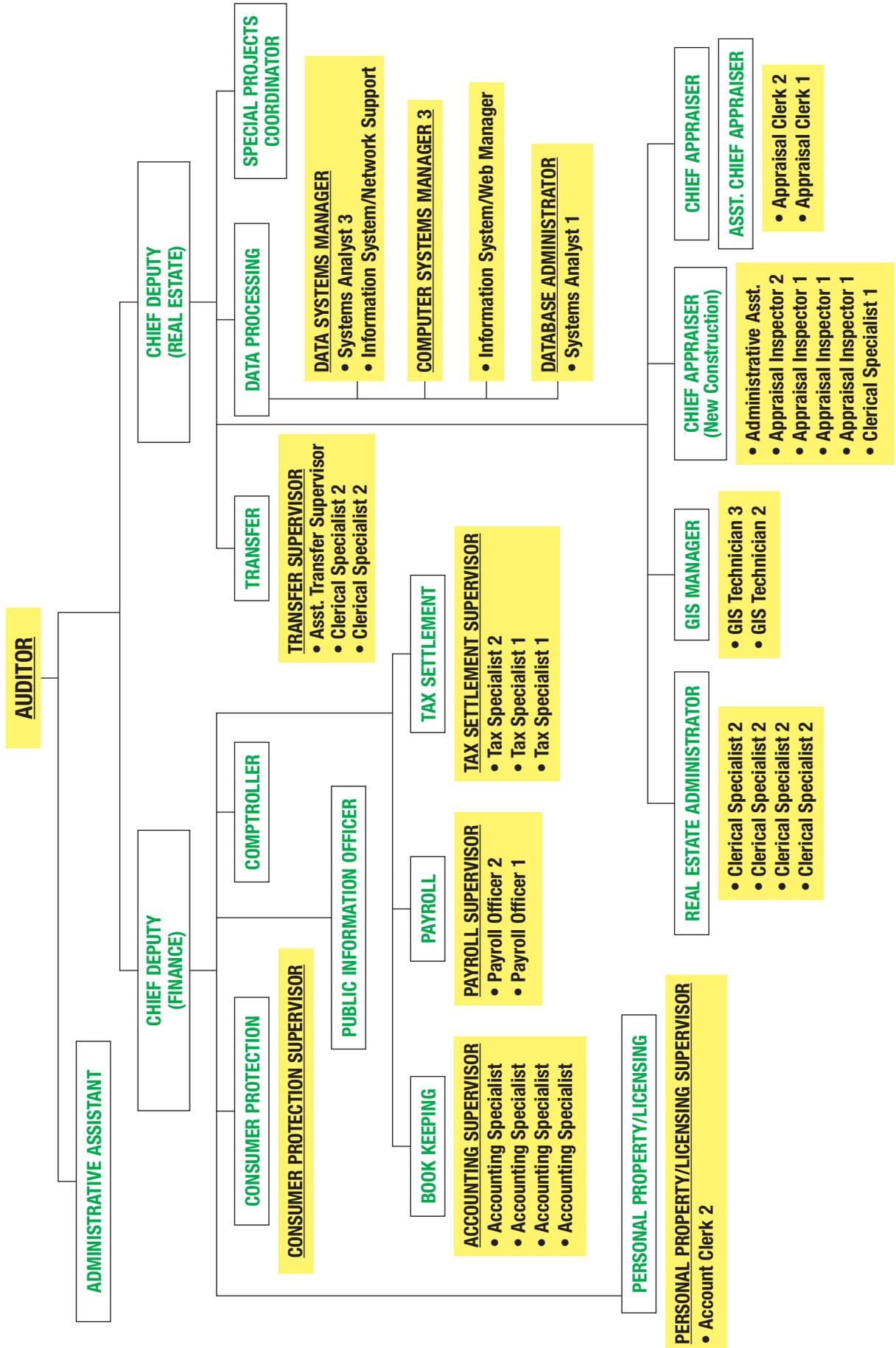
Judy Nedwick

# Lorain County Government

## REGISTERED VOTERS



# Lorain County Auditor's Organizational Chart



## Amherst - Target



## Avon - Fire Department



## Elyria - Downtown & East Falls



## Lorain - Lakeview Park



# Lorain - Pipe Yard Stadium



# North Ridgeville - Aut-O-Rama Drive-In



## Wellington - LCCC Campus



## Wellington - Wellington Reservation



# 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, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director



# ***Financial Section***

***Financial Section***

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable County Auditor, County Treasurer and  
the Board of County Commissioners  
Lorain County  
226 Middle Avenue  
Elyria, Ohio 44035

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Lorain County, Ohio, (the County) as of and for the year ended December 31, 2008, 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 \$1,488,201 as of June 30, 2008, and total revenues of \$1,723,565 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Murray Ridge Production Center, Inc. a discretely presented component unit, is based on the report 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 opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County, as of December 31, 2008, and the respective changes in financial position and, cash flows, where applicable 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)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009 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 important for 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 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 26, 2009

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2008**

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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, 2008. 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 2008 are:

- The General Fund balance decreased \$7,468,225 or 21.8%

**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 the Lorain County Regional Airport Authority as well as all capital expenses associated with the facilities.

Component Units – The County includes financial data of 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**  
**December 31, 2008**

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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 37-69 of this report.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2008**

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 72-196 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of Lorain County, assets exceeded liabilities by \$253.6 million (\$231.1 million in governmental activities and \$22.5 million in business-type activities) as of December 31, 2008. The largest portion of the County's net assets (45.3%) is in unrestricted net assets and (52.2%) 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)**

|   | <b>Governmental<br/>Activities</b> |                       | <b>Business-Type<br/>Activities</b> |                      | <b>Total</b>          |                       |
|---|------------------------------------|-----------------------|-------------------------------------|----------------------|-----------------------|-----------------------|
|   | <b>2008</b>                        | <b>2007</b>           | <b>2008</b>                         | <b>2007</b>          | <b>2008</b>           | <b>2007</b>           |
| <b>Assets</b>                                   |                                    |                       |                                     |                      |                       |                       |
| Current and Other Assets                        | \$211.1                            | \$225.3               | \$ .7                               | \$ 1.3               | \$211.8               | \$226.6               |
| Capital Assets, net                             | <u>140.0</u>                       | <u>139.6</u>          | <u>29.0</u>                         | <u>29.4</u>          | <u>169.0</u>          | <u>169.0</u>          |
| <b>Total Assets</b>                             | <b><u>\$351.1</u></b>              | <b><u>\$364.9</u></b> | <b><u>\$29.7</u></b>                | <b><u>\$30.7</u></b> | <b><u>\$380.8</u></b> | <b><u>\$395.6</u></b> |
| <b>Liabilities</b>                              |                                    |                       |                                     |                      |                       |                       |
| Current and Other Liabilities                   | \$18.9                             | \$ 22.5               | \$ .7                               | \$ .8                | \$ 19.6               | \$23.3                |
| Deferred Revenue                                | 50.0                               | 50.0                  | -                                   | -                    | 50.0                  | 50.0                  |
| Note Payable                                    | 3.5                                | 3.4                   | 5.4                                 | 5.4                  | 8.9                   | 8.8                   |
| Long-Term Liabilities due within one year       | 7.2                                | 6.6                   | .2                                  | .2                   | 7.4                   | 6.8                   |
| Long-Term Liabilities due in more than one year | <u>40.4</u>                        | <u>40.3</u>           | <u>.9</u>                           | <u>.9</u>            | <u>41.3</u>           | <u>41.2</u>           |
| <b>Total Liabilities</b>                        | <b><u>\$120.0</u></b>              | <b><u>\$122.8</u></b> | <b><u>\$7.2</u></b>                 | <b><u>\$7.3</u></b>  | <b><u>\$127.2</u></b> | <b><u>\$130.1</u></b> |
| <b>Net Assets</b>                               |                                    |                       |                                     |                      |                       |                       |
| Invested in Capital Assets Net of Debt          | \$109.8                            | \$107.1               | \$22.7                              | \$23.1               | \$132.5               | \$130.2               |
| Restricted:                                     |                                    |                       |                                     |                      |                       |                       |
| Highways and Streets                            | 2.1                                | 3.1                   | -                                   | -                    | 2.1                   | 3.1                   |
| Justice Center                                  | 1.6                                | 5.8                   | -                                   | -                    | 1.6                   | 5.8                   |
| Sewer Projects                                  | .9                                 | 1.0                   | -                                   | -                    | .9                    | 1.0                   |
| Capital Improvements                            | 1.7                                | 1.3                   | -                                   | -                    | 1.7                   | 1.3                   |
| Unrestricted                                    | <u>115.0</u>                       | <u>123.8</u>          | <u>(.2)</u>                         | <u>.3</u>            | <u>114.8</u>          | <u>124.1</u>          |
| <b>Total Net Assets</b>                         | <b><u>\$231.1</u></b>              | <b><u>\$242.1</u></b> | <b><u>\$22.5</u></b>                | <b><u>\$23.4</u></b> | <b><u>\$253.6</u></b> | <b><u>\$265.5</u></b> |

At December 31, 2008, Unrestricted assets (\$115.0 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, 2008**

Table 2 below, indicates the changes in net assets for the year ended December 31, 2008 and 2007.

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

|  | <b>Governmental<br/>Activities</b> |                       | <b>Business Type<br/>Activities</b> |                      | <b>Total</b>          |                       |
|--|------------------------------------|-----------------------|-------------------------------------|----------------------|-----------------------|-----------------------|
|  | <u>2008</u>                        | <u>2007</u>           | <u>2008</u>                         | <u>2007</u>          | <u>2008</u>           | <u>2007</u>           |
| <b>Revenues</b>  |                                    |                       |                                     |                      |                       |                       |
| <b>Program Revenues:</b>   |                                    |                       |                                     |                      |                       |                       |
| Charge for Services  | \$38.7                             | \$ 41.1               | \$2.1                               | \$1.5                | \$ 40.8               | \$ 42.6               |
| Operating Grants and Contributions                               | 100.7                              | 103.1                 | 2.6                                 | 3.8                  | 103.3                 | 106.9                 |
| Capital Grants and Contributions                                 | 1.1                                | 1.9                   | -                                   | -                    | 1.1                   | 1.9                   |
| <b>General Revenues:</b>   |                                    |                       |                                     |                      |                       |                       |
| Taxes  | 68.1                               | 80.0                  | -                                   | -                    | 68.1                  | 80.0                  |
| Investment Income  | 5.9                                | 9.1                   | -                                   | -                    | 5.9                   | 9.1                   |
| Intergovernmental Revenue not<br>Restricted to Specific Programs | 11.5                               | 5.6                   | -                                   | -                    | 11.5                  | 5.6                   |
| Other  | <u>1.7</u>                         | <u>.6</u>             | <u>-</u>                            | <u>-</u>             | <u>1.7</u>            | <u>.6</u>             |
| <b>Total Revenues</b>  | <b><u>\$227.7</u></b>              | <b><u>\$241.4</u></b> | <b><u>\$4.7</u></b>                 | <b><u>\$5.3</u></b>  | <b><u>\$232.4</u></b> | <b><u>\$246.7</u></b> |
| <b>Program Expenses</b>  |                                    |                       |                                     |                      |                       |                       |
| <b>General Government:</b>                                       |                                    |                       |                                     |                      |                       |                       |
| Legislative and Executive  | \$ 34.4                            | \$ 32.6               | \$ -                                | \$ -                 | \$ 34.4               | \$ 32.6               |
| Judicial System  | 20.7                               | 19.1                  | -                                   | -                    | 20.7                  | 19.1                  |
| Public Safety  | 26.8                               | 25.6                  | -                                   | -                    | 26.8                  | 25.6                  |
| Public Works   | 13.4                               | 14.0                  | -                                   | -                    | 13.4                  | 14.0                  |
| Health   | 50.0                               | 50.4                  | -                                   | -                    | 50.0                  | 50.4                  |
| Human Services   | 90.4                               | 92.7                  | -                                   | -                    | 90.4                  | 92.7                  |
| Economic Development and Assist.                                 | .6                                 | .7                    | -                                   | -                    | .6                    | .7                    |
| Interest and Fiscal Charges                                      | 2.0                                | 2.2                   | -                                   | -                    | 2.0                   | 2.2                   |
| Regional Airport   | -                                  | -                     | .7                                  | .8                   | .7                    | .8                    |
| Sewer System   | -                                  | -                     | 1.6                                 | 1.3                  | 1.6                   | 1.3                   |
| County Transit   | <u>-</u>                           | <u>-</u>              | <u>4.6</u>                          | <u>3.8</u>           | <u>4.6</u>            | <u>3.8</u>            |
| <b>Total Program Expenses</b>                                    | <b><u>\$238.3</u></b>              | <b><u>\$237.3</u></b> | <b><u>\$6.9</u></b>                 | <b><u>\$5.9</u></b>  | <b><u>\$245.2</u></b> | <b><u>\$243.2</u></b> |
| <b>Increase(Decrease) in Net Assets</b>                          |                                    |                       |                                     |                      |                       |                       |
| Before Transfers and Contributions                               | (10.6)                             | 4.1                   | (2.2)                               | (.6)                 | (12.8)                | 3.5                   |
| Transfers and Contributions                                      | <u>(.7)</u>                        | <u>-</u>              | <u>1.1</u>                          | <u>-</u>             | <u>.4</u>             | <u>-</u>              |
| <b>Change in Net Assets</b>                                      | <b>(11.3)</b>                      | <b>4.1</b>            | <b>(1.1)</b>                        | <b>(.6)</b>          | <b>(12.4)</b>         | <b>3.5</b>            |
| <b>Net Assets – Beginning</b>                                    | <b><u>242.4</u></b>                | <b><u>238.3</u></b>   | <b><u>23.6</u></b>                  | <b><u>24.2</u></b>   | <b><u>266.0</u></b>   | <b><u>262.5</u></b>   |
| <b>Net Assets – Ending</b>                                       | <b><u>\$231.1</u></b>              | <b><u>\$242.4</u></b> | <b><u>\$22.5</u></b>                | <b><u>\$23.6</u></b> | <b><u>\$253.6</u></b> | <b><u>\$266.0</u></b> |

The overall Financial Position of the County has deteriorated. Although expenditures were comparable with the previous year, the revenues decreased by almost 6%.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2008**

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**Governmental Activities**

Tax revenue accounts for \$68,135,704 of the \$227,705,036 total revenue for governmental activity, or 29.9% of total revenue. The major recipients of intergovernmental revenue were the General Fund receiving \$5,985,108 and the Job and Family Services, receiving \$1,249,191.

The County's direct charges to users of governmental services made up \$38,737,882 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 \$90,381,231 of the \$238,218,090 total expenses for governmental activities, or 37.9% of total expenditures. The next largest program is Health, which equals \$49,969,745 or 21.0% of total governmental expenses.

**Business-Type Activities**

The net assets for the business-type activities for the County decreased by \$1,064,030 during the year 2008. Major revenue sources were Charges for Services of \$2,080,065 and Operating Grants of \$2,639,878.

**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 \$99,135,382, a decrease of \$11,450,770 in comparison with the prior year. Approximately 81.7% of this total amount or \$81,180,890 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 \$4,270,199, (2) to pay debt service of \$157,823 or (3) for a variety of other restricted purposes of \$13,526,470.

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 \$14,835,997, while the total fund balance decreased to \$27,256,375. 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 26.9% of total General Fund expenditures, while total fund balance represents 49.6% of that same amount.

The fund balance of the County's General Fund decreased by approximately \$7,449,089 or 21.5%. Fund balance decreased as investment income dropped due to a decline in interest rates. Also, an increase in personnel and benefit costs contributed to the decrease.

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 increased by approximately \$445,800. The increase is due to increase in funding.

The fund balance for Children Services Board decreased by \$1,116,274. The decrease is due to a reduction in revenue and increases in salaries, benefits and contract services.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2008**

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The fund balance for the Community Mental Health Board increased approximately \$122,648. The increase is due to decreases in contractual services and an increase in intergovernmental revenue support.

The fund balance for the Board of Mental Retardation and Developmental Disabilities experienced a net decrease of \$3,812,494 due primarily to an increase in expenses and subsidies to related programs.

The Q Construction fund balance decreased by \$1,587,843 due to 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 \$385,490 and the decrease in net assets of the Sewer Fund was \$29,722 for the year. The County Transit Fund unrestricted net assets totaled (\$470,009) at year end and net assets decreased \$854,613 during the year. The County Regional Airport unrestricted net assets totaled (\$78,079) at year end and net assets decreased \$179,695 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 2007 and 2008:

|                                   | 2007         | 2008         | Increase/(Decrease) |
|-----------------------------------|--------------|--------------|---------------------|
| Fund Balance at Beginning of Year | \$16,770,863 | \$14,889,089 | \$(1,881,774)       |
| Revenues                          | 56,218,354   | 52,817,029   | (3,401,325)         |
| Expenditures                      | 52,994,856   | 55,755,439   | 2,760,583           |
| Advances/Transfers In/(Out)       | (5,105,272)  | (1,310,636)  | (3,794,636)         |
| Fund Balance at End Of Year       | \$14,889,089 | \$10,640,043 | \$(4,249,046)       |

The ending year County General Fund balance decreased \$4,249,046 or 28.5% as compared to Year 2007. This decrease is a reflection of the total Fund activity, in terms of revenues, expenditures and transfers/advances. Revenues decreased by \$3,401,325 (6.1%) represented by decreases in property & other taxes, interest, and license/permits/fees collections. Expenditures increased by \$2,760,583 (5.2%) represented by increases in Legislative & Executive, Judicial and Public Safety areas. We would like to take note that county general fund advances and transfers decreased by \$3,794,636 as compared with Year 2007.

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, 2008**

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

- \$3,036,743 in the Legislative/Executive and Judicial areas which were due to monies allocated to cover potential liabilities and various allocations that did not materialize in Year 2008.
- 1,777,197 in Operating Transfers-out which was originally set aside for transfers, advances and any unforeseen liabilities not appropriated within other Expenditure classifications as well as long term capital projects that were under review. These potential liabilities did not materialize in Year 2008.

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:

|    | <b>Service Component</b>     | <b>2007<br/>Actual<br/>Expenditures</b> | <b>% Of<br/>Total 2007<br/>Expenses</b> | <b>2008<br/>Actual<br/>Expenditures</b> | <b>% Of<br/>Total<br/>2008<br/>Expenses</b> | <b>\$<br/>Increase/<br/>(Decrease)</b> | <b>%<br/>Increase/<br/>(Decrease)</b> |
|----|------------------------------|---|---|---|---|--|---------------------------------------|
| 1. | <b>Legislative/Executive</b> | \$26,676,984                            | 50.3%                                   | \$28,553,944                            | 51.2%                                       | \$1,876,960                            | 7.0%                                  |
| 2. | <b>Judicial</b>              | 15,533,595                              | 29.3%                                   | 16,319,528                              | 29.3%                                       | 785,933                                | 5.1%                                  |
| 3. | <b>Public Safety</b>         | 6,958,588                               | 13.1%                                   | 7,934,858                               | 14.2%                                       | 976,270                                | 14.0%                                 |
| 4. | <b>Capital Outlay</b>        | 647,760                                 | 1.2%                                    | 35,290                                  | 0.1%  | (612,470)                              | (94.6%)                               |
| 5. | <b>Human Services</b>        | 2,491,660                               | 4.7%                                    | 2,129,441                               | 3.8%  | (362,219)                              | (14.5%)                               |
| 6. | <b>Inter-Governmental</b>    | 418,205                                 | 1.0%                                    | 497,000                                 | 0.9%  | 78,795                                 | 18.8%                                 |
| 7. | <b>Public Works</b>          | 264,803                                 | 0.4%                                    | 282,227                                 | 0.5%  | 17,424                                 | 6.6%                                  |
| 8. | <b>Health</b>                | 3,261                                   | 0.0%                                    | 3,151                                   | 0.0%  | (110)                                  | (3.4%)                                |
|    | <b>Total Expenditures</b>    | <b>\$52,994,856</b>                     | <b>100.0%</b>                           | <b>\$55,755,439</b>                     | <b>100.0%</b>                               | <b>\$2,760,583</b>                     | <b>5.2%</b>                           |

Legislative/Executive and Judicial components are responsible for approximately four-fifths (80.5%) of all General Fund Expenditures in 2008, a \$2,662,893 (6.3%) increase as compared to Year 2007. These two service components contain the majority of all personnel who receive salaries and benefits from the County General Fund. Employee salary and fringe benefits are responsible for a large portion of the increased expenditures. Future issues that may have an effect on the expenditures side of the County General Fund, as related to employee staffing will be the possible 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**

Table 3 below presents the net book value of the county's capital assets for governmental and business-type activities for 2008, compared to 2007.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2008**

Table 3  
Capital Assets

|  | Governmental Activities |                      | Business-Type Activities |                     | Total                |                      |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
|  | 2008                    | 2007                 | 2008                     | 2007                | 2008                 | 2007                 |
| Land                                   | \$ 5,346,617            | \$ 5,359,831         | \$ 4,531,484             | \$ 4,531,484        | \$ 9,878,101         | \$ 9,891,315         |
| Construction in Progress               | 1,620,959               | 3,801,471            | 151,136                  | 230,983             | 1,772,095            | 4,032,454            |
| Buildings, Structures and Improvements | 86,042,571              | 83,243,272           | 8,710,985                | 8,531,065           | 94,753,556           | 91,774,337           |
| Vehicles                               | 2,847,289               | 2,244,258            | 1,561,453                | 1,836,101           | 4,408,742            | 4,080,359            |
| Machinery and Equipment                | 2,818,406               | 3,027,530            | 38,818                   | 25,452              | 2,857,224            | 3,052,982            |
| Furniture and Fixtures                 | 14,901                  | 15,895               | -                        | -                   | 14,901               | 15,895               |
| Infrastructure                         | 41,319,846              | 41,892,910           | -                        | -                   | 41,319,846           | 41,892,910           |
| Sewer Plants                           | -                       | -                    | 4,022,749                | 4,059,734           | 4,022,749            | 4,059,734            |
| Sewer Lines                            | -                       | -                    | 9,518,347                | 9,687,796           | 9,518,347            | 9,687,796            |
| Water Lines                            | -                       | -                    | 497,368                  | 521,637             | 497,368              | 521,637              |
| <b>Totals</b>                          | <b>\$140,010,589</b>    | <b>\$139,585,167</b> | <b>\$29,032,340</b>      | <b>\$29,424,252</b> | <b>\$169,042,929</b> | <b>\$169,009,419</b> |

An ongoing project is the restoration of the historic transportation hub that served the county many years ago with nearly \$100,000 spent in 2008 towards the long term project and an aggregate cost to date of \$1.6 million. The County has also expended an additional \$2.3 million in construction costs to finish the Justice Center which was constructed in 2004.

The County completed major renovations and complete rebuilds of its sanitary sewer lines, waste water plants and stations in 2007. Additional costs were incurred in 2008 to finalize these improvements and capitalized.

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

**Debt Administration**

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

Moody's Investors Services had assigned an "Aa3" bond rating for Year 2008 for the County and Fitch's had assigned an "AA" rating to the County for Year 2008 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 2008 ended with Lorain County General Obligation (G.O.) Bond Indebtedness being \$26,435,000. Excluding the County's April 2002 20-year G.O. Bond current \$15,705,000 debt balance for a new \$45,000,000 Justice Center, total G.O. Bond Indebtedness was \$10,730,000 at year-end 2008 as compared with year-end 2007 of \$11,725,000 a decrease of \$995,000. The amount of \$1,785,000 in the debt service is attributed to capital funding needs of the County Engineer's Office, with yearly debt service amounts also fully reimbursed to the County which is secured by the Motor Vehicle Gas Tax Revenues of that office. Lorain County's outstanding G.O. Notes obligation currently is \$8,890,000 of which \$5,600,000 will become due in May 2009; \$680,000 will become due March 2009 and \$2,610,000 will become due June 2009.

**Lorain County, Ohio**  
**Management's Discussion and Analysis**  
**December 31, 2008**

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| <b>General Obligation Bonds</b>              |                     |
|--|---------------------|
| Human Service Building & Juvenile Facilities | \$ 3,970,000        |
| Engineer's Office                            | 1,785,000           |
| Board of Elections                           | 1,485,000           |
| Energy Conservation                          | <u>3,490,000</u>    |
|  | 10,730,000          |
| Justice Center                               | <u>15,705,000</u>   |
| Total  | <u>\$26,435,000</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 7.0%, which is an increase from the rate of 6.2% a year ago. The state average unemployment rate was 7.4% and the national average was 7.2%.
- 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 \$18,383,293 to \$14,835,997. 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.

**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, 2008**

|   | <u>Primary Government</u>          |                                     | <u>Total</u>          | <u>Component<br/>Units</u> |
|---|------------------------------------|-------------------------------------|-----------------------|----------------------------|
|   | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |                       |                            |
| <b>Assets:</b>                                  |                                    |                                     |                       |                            |
| Cash and Cash Equivalents                       | \$ 103,931,601                     | \$ 1,327,610                        | \$ 105,259,211        | \$ 223,972                 |
| Cash with Fiscal and Escrow                     | 308,759                            | -                                   | 308,759               | -                          |
| Cash in Segregated Accounts                     | 2,090,670                          | -                                   | 2,090,670             | -                          |
| Investments                                     | -                                  | -                                   | -                     | 929,935                    |
| Receivables, Net of Allowances                  | 101,681,932                        | 854,696                             | 102,536,628           | 271,105                    |
| Internal Balances                               | 1,478,404                          | (1,478,404)                         | -                     | -                          |
| Due from Component Units                        | 171,116                            | -                                   | 171,116               | -                          |
| Inventory                                       | 1,444,511                          | 245                                 | 1,444,756             | -                          |
| Deposits  | -                                  | -                                   | -                     | 1,000                      |
| Non-Current Assets:                             |                                    |                                     |                       |                            |
| Bond Fund Program Reserves                      | -                                  | -                                   | -                     | 2,506,300                  |
| Capital Assets not being Depreciated            | 6,967,576                          | 4,682,620                           | 11,650,196            | -                          |
| Capital Assets, net of Depreciation             | 133,043,013                        | 24,349,720                          | 157,392,733           | 1,588,927                  |
| Total Assets                                    | <u>351,117,582</u>                 | <u>29,736,487</u>                   | <u>380,854,069</u>    | <u>5,521,239</u>           |
| <b>Liabilities:</b>                             |                                    |                                     |                       |                            |
| Accounts Payable                                | 12,347,921                         | 640,462                             | 12,988,383            | 183,319                    |
| Claims Payable                                  | 2,571,086                          | -                                   | 2,571,086             | -                          |
| Intergovernmental Payable                       | 3,938,786                          | 21,580                              | 3,960,366             | 171,414                    |
| Unearned Revenue                                | 49,984,667                         | 77,499                              | 50,062,166            | -                          |
| Note Payable                                    | 3,535,000                          | 5,355,000                           | 8,890,000             | -                          |
| Noncurrent Liabilities:                         |                                    |                                     |                       |                            |
| Due within One Year                             | 7,217,201                          | 194,786                             | 7,411,987             | -                          |
| Due in more than One Year                       | 40,393,860                         | 911,283                             | 41,305,143            | -                          |
| Total Liabilities                               | <u>119,988,521</u>                 | <u>7,200,610</u>                    | <u>127,189,131</u>    | <u>354,733</u>             |
| <b>Net Assets:</b>                              |                                    |                                     |                       |                            |
| Invested in Capital Assets, Net of Related Debt | 109,793,906                        | 22,698,475                          | 132,492,381           | 1,500,000                  |
| Restricted:                                     |                                    |                                     |                       |                            |
| Highways & Streets                              | 2,062,321                          | -                                   | 2,062,321             | -                          |
| Justice Center                                  | 1,582,190                          | -                                   | 1,582,190             | -                          |
| Sewer Projects                                  | 910,092                            | -                                   | 910,092               | -                          |
| Bond Fund Program Reserves                      | -                                  | -                                   | -                     | 3,476,348                  |
| Capital Improvements                            | 1,731,584                          | -                                   | 1,731,584             | -                          |
| Unrestricted                                    | 115,048,968                        | (162,598)                           | 114,886,370           | 190,158                    |
| Total Net Assets                                | <u>\$ 231,129,061</u>              | <u>\$ 22,535,877</u>                | <u>\$ 253,664,938</u> | <u>\$ 5,166,506</u>        |

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

**Lorain County, Ohio**  
**Statement of Activities**  
For the Year Ended December 31, 2008

| <u>Functions/Programs</u>            | <u>Expenses</u>     | <u>Program Revenues</u>     |   |   |
|--------------------------------------|---------------------|-----------------------------|---|---|
|                                      |                     | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| <b>Primary Government:</b>           |                     |                             |   |   |
| Governmental Activities              |                     |                             |   |   |
| General Government -                 |                     |                             |   |   |
| Legislative and Executive            | \$ 34,416,356       | \$ 20,626,581               | \$ 784,476                                | \$ 284,540                              |
| Judicial                             | 20,697,509          | 3,564,425                   | -   | -                                       |
| Public Safety                        | 26,800,174          | 2,856,328                   | 2,191,905                                 | 382,000                                 |
| Public Works                         | 13,425,334          | 572,190                     | 7,430,301                                 | 408,750                                 |
| Health                               | 49,969,745          | 8,789,572                   | 25,841,710                                | -                                       |
| Human Services                       | 90,381,231          | 2,328,786                   | 64,364,398                                | -                                       |
| Economic Development and Assistance  | 532,681             | -                           | -   | -                                       |
| Interest on Long-Term Debt           | 1,995,060           | -                           | -   | -                                       |
| Total Government Activities          | <u>238,218,090</u>  | <u>38,737,882</u>           | <u>100,612,790</u>                        | <u>1,075,290</u>                        |
| Business-Type Activities:            |                     |                             |   |   |
| Lorain County Regional Airport       | 659,923             | 138,664                     | 100,511                                   | -                                       |
| Sewer                                | 1,591,652           | 1,245,593                   | -   | -                                       |
| County Transit                       | 4,599,558           | 695,808                     | 2,539,367                                 | -                                       |
| Total Business-Type Activities       | <u>6,851,133</u>    | <u>2,080,065</u>            | <u>2,639,878</u>                          | <u>-</u>                                |
| Total Primary Government             | <u>245,069,223</u>  | <u>40,817,947</u>           | <u>103,252,668</u>                        | <u>1,075,290</u>                        |
| <b>Component Units:</b>              |                     |                             |   |   |
| Lorain County Port Authority         | 205,390             | 118,935                     | 25,000                                    | -                                       |
| Murray Ridge Production Center, Inc. | 2,040,721           | 1,737,185                   | -   | -                                       |
| Total Component Units                | <u>\$ 2,246,111</u> | <u>\$ 1,856,120</u>         | <u>\$ 25,000</u>                          | <u>\$ -</u>                             |

General Revenues:  
Taxes  
Property and Other Taxes  
Sales  
Intergovernmental Revenue  
not Restricted to Specific Programs  
Investment Income  
Other Income  
Transfers  
Capital Contribution  
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.**

| <b>Net (Expense) Revenue and<br/>Changes in Net Assets</b> |  |                       |                            |
|--|--|-----------------------|----------------------------|
| <b>Governmental<br/>Activities</b>                         | <b>Primary Government<br/>Business-type<br/>Activities</b> | <b>Total</b>          | <b>Component<br/>Units</b> |
| \$ (12,720,759)  | \$ -   | \$ (12,720,759)       | \$ -                       |
| (17,133,084)   | -  | (17,133,084)          | -                          |
| (21,369,941)   | -  | (21,369,941)          | -                          |
| (5,014,093)  | -  | (5,014,093)           | -                          |
| (15,338,463)   | -  | (15,338,463)          | -                          |
| (23,688,047)   | -  | (23,688,047)          | -                          |
| (532,681)  | -  | (532,681)             | -                          |
| (1,995,060)  | -  | (1,995,060)           | -                          |
| <u>(97,792,128)</u>  | <u>-</u>   | <u>(97,792,128)</u>   | <u>-</u>                   |
| -  | (420,748)  | (420,748)             | -                          |
| -  | (346,059)  | (346,059)             | -                          |
| -  | <u>(1,364,383)</u>   | <u>(1,364,383)</u>    | -                          |
| -  | <u>(2,131,190)</u>   | <u>(2,131,190)</u>    | -                          |
| <u>(97,792,128)</u>  | <u>(2,131,190)</u>   | <u>(99,923,318)</u>   | <u>-</u>                   |
| -  | -  | -                     | (61,455)                   |
| -  | -  | -                     | <u>(303,536)</u>           |
| -  | -  | -                     | <u>(364,991)</u>           |
| 45,261,842   | -  | 45,261,842            | -                          |
| 22,873,862   | -  | 22,873,862            | -                          |
| 11,496,091   | -  | 11,496,091            | -                          |
| 5,941,465  | -  | 5,941,465             | 45,264                     |
| 1,705,814  | 24,360   | 1,730,174             | -                          |
| (726,463)  | 726,463  | -                     | -                          |
| -  | 316,337  | 316,337               | 1,500,000                  |
| <u>86,552,611</u>  | <u>1,067,160</u>   | <u>87,619,771</u>     | <u>1,545,264</u>           |
| (11,239,517)   | (1,064,030)  | (12,303,547)          | 1,180,273                  |
| <u>242,368,578</u>   | <u>23,599,907</u>  | <u>265,968,485</u>    | <u>3,986,233</u>           |
| <u>\$ 231,129,061</u>                                      | <u>\$ 22,535,877</u>                                       | <u>\$ 253,664,938</u> | <u>\$ 5,166,506</u>        |

**Lorain County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2008**

|                                      | <u>General</u>       | <u>Job &amp;<br/>Family<br/>Services</u> | <u>Children<br/>Services</u> | <u>Community<br/>Mental<br/>Health</u> |
|--------------------------------------|----------------------|--|------------------------------|--|
| <b>ASSETS</b>                        |                      |  |                              |  |
| Current Assets:                      |                      |  |                              |  |
| Cash and Cash Equivalents            | \$ 11,786,799        | \$ 869,350                               | \$ 5,157,728                 | \$ 11,064,244                          |
| Cash with Fiscal Agent               | -                    | -  | -                            | -                                      |
| Cash in Segregated Accounts          | -                    | -  | -                            | -                                      |
| Receivables, Net of Allowances       | 15,375,635           | 10,320,566                               | 16,363,265                   | 12,240,987                             |
| Notes Receivable                     | -                    | -  | -                            | -                                      |
| Due from Other Funds                 | 2,134,978            | 647,461                                  | -                            | 15,000                                 |
| Due from Component Units             | 171,116              | -  | -                            | -                                      |
| Advances to Other Funds              | 11,256,979           | -  | -                            | -                                      |
| Materials and Supplies Inventory     | 228,530              | 12,952                                   | 6,207                        | 3,130                                  |
| Total Assets                         | <u>\$ 40,954,037</u> | <u>\$ 11,850,329</u>                     | <u>\$ 21,527,200</u>         | <u>\$ 23,323,361</u>                   |
| <b>LIABILITIES AND FUND BALANCES</b> |                      |  |                              |  |
| Liabilities:                         |                      |  |                              |  |
| Accounts Payable                     | \$ 1,943,441         | \$ 727,479                               | \$ 420,763                   | \$ 3,412,296                           |
| Contracts Payable                    | 90,526               | 1,330,567                                | 1,355                        | -                                      |
| Intergovernmental Payable            | 1,250,033            | 381,436                                  | 342,850                      | 37,941                                 |
| Deferred Revenue                     | 10,401,694           | 5,956,292                                | 13,315,467                   | 10,400,282                             |
| Due to Other Funds                   | 11,968               | 26,111                                   | 47,968                       | 11,835                                 |
| Advances from Other Funds            | -                    | -  | -                            | -                                      |
| Notes Payable                        | -                    | -  | -                            | -                                      |
| Total Liabilities                    | <u>13,697,662</u>    | <u>8,421,885</u>                         | <u>14,128,403</u>            | <u>13,862,354</u>                      |
| Fund Balances:                       |                      |  |                              |  |
| Reserved for:                        |                      |  |                              |  |
| Encumbrances                         | 934,869              | 168,838                                  | 108,046                      | 1,100                                  |
| Inventory                            | 228,530              | 12,952                                   | 6,207                        | 3,130                                  |
| Advances                             | 11,256,979           | -  | -                            | -                                      |
| Notes Receivable                     | -                    | -  | -                            | -                                      |
| Debt Service                         | -                    | -  | -                            | -                                      |
| Unreserved (Deficit), reported in:   |                      |  |                              |  |
| General Fund                         | 14,835,997           | -  | -                            | -                                      |
| Special Revenue Funds                | -                    | 3,246,654                                | 7,284,544                    | 9,456,777                              |
| Debt Service Funds                   | -                    | -  | -                            | -                                      |
| Capital Projects Funds               | -                    | -  | -                            | -                                      |
| Total Fund Balances                  | <u>27,256,375</u>    | <u>3,428,444</u>                         | <u>7,398,797</u>             | <u>9,461,007</u>                       |
| Total Liabilities and Fund Balances  | <u>\$ 40,954,037</u> | <u>\$ 11,850,329</u>                     | <u>\$ 21,527,200</u>         | <u>\$ 23,323,361</u>                   |

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

| <b>MRDD</b>          | <b>Q Construction</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|----------------------|-----------------------|--|---|
| \$ 10,908,019        | \$ 4,869,133          | \$ 43,209,588                              | \$ 87,864,861                           |
| -                    | -                     | 308,759                                    | 308,759                                 |
| -                    | -                     | 2,090,670                                  | 2,090,670                               |
| 22,702,235           | 66,361                | 23,706,647                                 | 100,775,696                             |
| -                    | -                     | 824,980                                    | 824,980                                 |
| -                    | -                     | 33,691                                     | 2,831,130                               |
| -                    | -                     | -  | 171,116                                 |
| -                    | -                     | -  | 11,256,979                              |
| 250,200              | -                     | 943,492                                    | 1,444,511                               |
| <u>\$ 33,860,454</u> | <u>\$ 4,935,494</u>   | <u>\$ 71,117,827</u>                       | <u>\$ 207,568,702</u>                   |
| <br>                 |                       |  |   |
| \$ 1,139,762         | \$ -                  | \$ 2,056,166                               | \$ 9,699,907                            |
| 8,800                | 133,681               | 492,600                                    | 2,057,529                               |
| 613,444              | -                     | 1,313,082                                  | 3,938,786                               |
| 19,844,945           | 66,361                | 16,655,989                                 | 76,641,030                              |
| 4,961                | 552,825               | 1,396,261                                  | 2,051,929                               |
| -                    | 9,097,387             | 1,411,752                                  | 10,509,139                              |
| -                    | 3,160,000             | 375,000                                    | 3,535,000                               |
| <u>21,611,912</u>    | <u>13,010,254</u>     | <u>23,700,850</u>                          | <u>108,433,320</u>                      |
| <br>                 |                       |  |   |
| 302,819              | 1,511,162             | 1,243,365                                  | 4,270,199                               |
| 250,200              | -                     | 943,492                                    | 1,444,511                               |
| -                    | -                     | -  | 11,256,979                              |
| -                    | -                     | 824,980                                    | 824,980                                 |
| -                    | -                     | 157,823                                    | 157,823                                 |
| -                    | -                     | -  | 14,835,997                              |
| 11,695,523           | -                     | 44,876,327                                 | 76,559,825                              |
| -                    | -                     | (1,209,806)                                | (1,209,806)                             |
| -                    | (9,585,922)           | 580,796                                    | (9,005,126)                             |
| <u>12,248,542</u>    | <u>(8,074,760)</u>    | <u>47,416,977</u>                          | <u>99,135,382</u>                       |
| <u>\$ 33,860,454</u> | <u>\$ 4,935,494</u>   | <u>\$ 71,117,827</u>                       | <u>\$ 207,568,702</u>                   |

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**Lorain County, Ohio**  
**Reconciliation of Total Governmental Funds Balances**  
**to Net Assets of Governmental Activities**  
**December 31, 2008**

|  |    |                           |
|--|----|---------------------------|
| Total governmental funds balances  | \$ | 99,135,382                |
| 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.  |    | 140,057,291               |
| Long term liabilities, including sick leave, vacation, personal time, and compensated absences are not due in the current period and therefore are not reported in the funds.  |    | (16,467,461)              |
| Deferrals from prior period already recorded in the net assets are now due and recorded in the fund balances   |    | 26,656,363                |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.   |    | (31,143,601)              |
| Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. |    | <u>12,891,087</u>         |
| Net assets of governmental activities  | \$ | <u><u>231,129,061</u></u> |

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

**Lorain County, Ohio**  
**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2008**

|   | <u>General</u>       | <u>Job &amp;<br/>Family<br/>Services</u> | <u>Children<br/>Services</u> | <u>Community<br/>Mental<br/>Health</u> |
|---|----------------------|--|------------------------------|--|
| <b>REVENUES</b>   |                      |  |                              |  |
| Taxes:  |                      |  |                              |  |
| Property  | \$ 7,777,836         | \$ -                                     | \$ 7,806,795                 | \$ 9,495,604                           |
| Sales   | 15,252,852           | -  | -                            | -                                      |
| Charges for Services  | 4,031,362            | -  | -                            | -                                      |
| Licenses, Permits and Fees                                      | 8,106,540            | -  | -                            | -                                      |
| Fines and Forfeitures   | 1,555,506            | -  | -                            | -                                      |
| Special Assessments   | -                    | -  | -                            | -                                      |
| Intergovernmental Revenue                                       | 8,857,781            | 32,918,600                               | 10,361,001                   | 19,213,291                             |
| Interest Income   | 5,866,026            | -  | -                            | -                                      |
| Miscellaneous Revenue   | 1,117,528            | -  | 29,953                       | 83,552                                 |
| Total Revenues  | <u>52,565,431</u>    | <u>32,918,600</u>                        | <u>18,197,749</u>            | <u>28,792,447</u>                      |
| <b>EXPENDITURES</b>   |                      |  |                              |  |
| Current:  |                      |  |                              |  |
| General Government  |                      |  |                              |  |
| Legislative and Executive                                       | 27,950,344           | -  | -                            | -                                      |
| Judicial  | 16,042,663           | -  | -                            | -                                      |
| Public Safety   | 7,744,169            | -  | -                            | -                                      |
| Public Works  | 292,478              | -  | -                            | -                                      |
| Health  | 3,151                | 400                                      | -                            | 28,669,563                             |
| Human Services  | 2,329,929            | 32,471,354                               | 19,314,940                   | -                                      |
| Economic Development and Assistance                             | -                    | -  | -                            | -                                      |
| Intergovernmental   | 579,343              | -  | -                            | -                                      |
| Debt Service:   |                      |  |                              |  |
| Principal Paid  | -                    | -  | -                            | -                                      |
| Interest Paid   | -                    | -  | -                            | -                                      |
| Capital Outlay  | 32,911               | -  | -                            | -                                      |
| Total Expenditures  | <u>54,974,988</u>    | <u>32,471,754</u>                        | <u>19,314,940</u>            | <u>28,669,563</u>                      |
| Excess (Deficiency) of Revenues Over<br>(Under) Expenditures    | <u>(2,409,557)</u>   | <u>446,846</u>                           | <u>(1,117,191)</u>           | <u>122,884</u>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                           |                      |  |                              |  |
| Transfers In  | -                    | -  | -                            | -                                      |
| Transfers Out   | (5,058,668)          | -  | -                            | -                                      |
| Total Other Financing Sources (Uses)                            | <u>(5,058,668)</u>   | <u>-</u>                                 | <u>-</u>                     | <u>-</u>                               |
| Net Change in Fund Balances                                     | (7,468,225)          | 446,846                                  | (1,117,191)                  | 122,884                                |
| Fund Balances at Beginning of Year -<br>(Restated - see note 2) | 34,705,464           | 2,982,644                                | 8,515,071                    | 9,338,359                              |
| Increase (Decrease) in Reserve<br>for Inventory                 | <u>19,136</u>        | <u>(1,046)</u>                           | <u>917</u>                   | <u>(236)</u>                           |
| Fund Balances at End of Year                                    | <u>\$ 27,256,375</u> | <u>\$ 3,428,444</u>                      | <u>\$ 7,398,797</u>          | <u>\$ 9,461,007</u>                    |

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

| <u>MRDD</u>          | <u>Q Construction</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|----------------------|-----------------------|--|---|
| \$ 16,153,638        | \$ -                  | \$ 5,165,294                               | \$ 46,399,167                           |
| -                    | -                     | 7,621,008                                  | 22,873,860                              |
| 953,218              | -                     | 12,392,145                                 | 17,376,725                              |
| -                    | -                     | 5,649,436                                  | 13,755,976                              |
| -                    | -                     | 924,015                                    | 2,479,521                               |
| -                    | -                     | 252,572                                    | 252,572                                 |
| 11,131,645           | 784,194               | 29,548,093                                 | 112,814,605                             |
| -                    | -                     | 75,439                                     | 5,941,465                               |
| 127,328              | 72,879                | 819,592                                    | 2,250,832                               |
| <u>28,365,829</u>    | <u>857,073</u>        | <u>62,447,594</u>                          | <u>224,144,723</u>                      |
| -                    | -                     | 5,236,985                                  | 33,187,329                              |
| -                    | -                     | 1,082,627                                  | 17,125,290                              |
| -                    | -                     | 18,027,348                                 | 25,771,517                              |
| -                    | 262,825               | 8,989,409                                  | 9,544,712                               |
| -                    | -                     | 21,376,249                                 | 50,049,363                              |
| 25,203,493           | -                     | 12,368,306                                 | 91,688,022                              |
| -                    | -                     | 431,020                                    | 431,020                                 |
| -                    | -                     | -  | 579,343                                 |
| -                    | -                     | 2,087,678                                  | 2,087,678                               |
| -                    | 385,854               | 1,609,206                                  | 1,995,060                               |
| -                    | 1,796,237             | 821,576                                    | 2,650,724                               |
| <u>25,203,493</u>    | <u>2,444,916</u>      | <u>72,030,404</u>                          | <u>235,110,058</u>                      |
| <u>3,162,336</u>     | <u>(1,587,843)</u>    | <u>(9,582,810)</u>                         | <u>(10,965,335)</u>                     |
| -                    | -                     | 11,332,205                                 | 11,332,205                              |
| <u>(7,000,000)</u>   | <u>-</u>              | <u>-</u>                                   | <u>(12,058,668)</u>                     |
| <u>(7,000,000)</u>   | <u>-</u>              | <u>11,332,205</u>                          | <u>(726,463)</u>                        |
| (3,837,664)          | (1,587,843)           | 1,749,395                                  | (11,691,798)                            |
| 16,061,036           | (6,486,917)           | 45,470,495                                 | 110,586,152                             |
| 25,170               | -                     | 197,087                                    | 241,028                                 |
| <u>\$ 12,248,542</u> | <u>\$ (8,074,760)</u> | <u>\$ 47,416,977</u>                       | <u>\$ 99,135,382</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, 2008**

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

|   |                               |
|---|-------------------------------|
| Net change in fund balance - total government funds   | \$ (11,691,798)               |
| Deferrals from prior period already recorded in the net assets are now due and recorded in revenue.   | 26,656,363                    |
| Deferrals recorded in the governmental funds for the year have previously been reported in net assets and must be removed.  | (26,361,116)                  |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period. (See note 2)   | (413,985)                     |
| 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.  | (16,467,461)                  |
| 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.  | 14,676,869                    |
| Expenses incurred as a result of asset disposition in the current period  | (393,563)                     |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 2,087,678                     |
| Expenses related to changes in inventory not included with governmental activities  | 241,028                       |
| Net revenue of certain activities of internal service funds is reported with governmental activities  | <u>426,468</u>                |
| Change in net assets of governmental activities   | <u><u>\$ (11,239,517)</u></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, 2008**

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|----------------------|-----------------------|---|---|
| <b>Revenues</b>  |                            |                         |                      |                       |   |   |
| Property and Other Taxes   | \$ 8,452,393               | \$ 7,777,836            | \$ 7,777,836         | \$ -                  | \$ 7,777,836                            | \$ -  |
| Sales Tax  | 15,100,000                 | 15,663,771              | 15,663,771           | -                     | 15,663,771                              | -   |
| Charges for Services   | 2,845,210                  | 3,935,925               | 3,935,929            | -                     | 3,935,929                               | 4   |
| Licenses, Permits and Fees   | 9,374,520                  | 8,021,428               | 8,051,685            | -                     | 8,051,685                               | 30,257  |
| Fines and Forfeitures  | 1,645,000                  | 1,513,977               | 1,525,733            | -                     | 1,525,733                               | 11,756  |
| Intergovernmental  | 6,933,158                  | 8,713,583               | 8,713,583            | -                     | 8,713,583                               | -   |
| Interest   | 5,305,475                  | 6,042,356               | 6,044,106            | -                     | 6,044,106                               | 1,750   |
| Other  | 1,303,729                  | 1,104,344               | 1,104,386            | -                     | 1,104,386                               | 42  |
| <b>Total Revenues</b>  | <b>50,959,485</b>          | <b>52,773,220</b>       | <b>52,817,029</b>    | <b>-</b>              | <b>52,817,029</b>                       | <b>43,809</b>   |
| <b>Expenditures</b>  |                            |                         |                      |                       |   |   |
| Current:   |                            |                         |                      |                       |   |   |
| General Government:  |                            |                         |                      |                       |   |   |
| Legislative and Executive  | 32,421,631                 | 31,009,413              | 28,553,944           | 949,197               | 29,503,141                              | 1,506,272   |
| Judicial   | 15,008,962                 | 16,900,802              | 16,319,528           | 205,875               | 16,525,403                              | 375,399   |
| Public Safety  | 7,341,389                  | 8,157,161               | 7,934,858            | 119,346               | 8,054,204                               | 102,957   |
| Public Works   | 286,661                    | 311,113                 | 282,227              | 23,152                | 305,379                                 | 5,734   |
| Health   | 4,971                      | 4,971                   | 3,151                | -                     | 3,151                                   | 1,820   |
| Human Services   | 2,591,219                  | 2,271,106               | 2,129,441            | 15,291                | 2,144,732                               | 126,374   |
| Capital Outlay   | 775,876                    | 264,471                 | 35,290               | -                     | 35,290                                  | 229,181   |
| Intergovernmental  | 5,913                      | 500,718                 | 497,000              | 3,400                 | 500,400                                 | 318   |
| <b>Total Expenditures</b>  | <b>58,436,622</b>          | <b>59,419,755</b>       | <b>55,755,439</b>    | <b>1,316,261</b>      | <b>57,071,700</b>                       | <b>2,348,055</b>  |
| <b>(Deficiency) of Revenues<br/>(Under) Expenditures</b>   | <b>(7,477,137)</b>         | <b>(6,646,535)</b>      | <b>(2,938,410)</b>   | <b>(1,316,261)</b>    | <b>(4,254,671)</b>                      | <b>2,391,864</b>  |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                      |                       |   |   |
| Advances - In  | 350,000                    | 5,669,154               | 5,669,154            | -                     | 5,669,154                               | -   |
| Advances - Out   | -                          | (2,013,762)             | (2,013,762)          | -                     | (2,013,762)                             | -   |
| Operating Transfers - In   | -                          | 92,640                  | 92,640               | -                     | 92,640                                  | -   |
| Operating Transfers - Out  | (5,498,200)                | (6,835,865)             | (5,058,668)          | -                     | (5,058,668)                             | 1,777,197   |
| <b>Total Other Financing (Uses)</b>  | <b>(5,148,200)</b>         | <b>(3,087,833)</b>      | <b>(1,310,636)</b>   | <b>-</b>              | <b>(1,310,636)</b>                      | <b>1,777,197</b>  |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenditures<br>and Other Financing Uses | (12,625,337)               | (9,734,368)             | (4,249,046)          | <b>\$ (1,316,261)</b> | <b>\$ (5,565,307)</b>                   | <b>\$ 4,169,061</b>   |
| Fund Balance at Beginning of Year  | 14,889,089                 | 14,889,089              | 14,889,089           |                       |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 2,263,752</b>        | <b>\$ 5,154,721</b>     | <b>\$ 10,640,043</b> |                       |   |   |

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Job & Family Services*  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                   |                     |   |   |
| Intergovernmental                                | \$ 32,762,954              | \$ 31,003,242           | \$ 31,003,242     | \$ -                | \$ 31,003,242                           | \$ -  |
| <b>Total Revenues</b>                            | <b>32,762,954</b>          | <b>31,003,242</b>       | <b>31,003,242</b> | <b>-</b>            | <b>31,003,242</b>                       | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Human Services:                                  |                            |                         |                   |                     |   |   |
| Salaries and Wages                               | 8,339,279                  | 8,931,279               | 8,909,373         | -                   | 8,909,373                               | 21,906  |
| Fringe Benefits                                  | 4,358,864                  | 3,630,264               | 3,614,743         | -                   | 3,614,743                               | 15,521  |
| Supplies and Materials                           | 390,100                    | 377,100                 | 368,317           | 5,495               | 373,812                                 | 3,288   |
| Equipment  | 419,716                    | 170,012                 | 132,874           | 20,041              | 152,915                                 | 17,097  |
| Contractual Services                             | 18,724,328                 | 19,836,791              | 19,162,766        | 215,179             | 19,377,945                              | 458,846   |
| Fees   | 400,000                    | 428,192                 | 428,192           | -                   | 428,192                                 | -   |
| Other  | 131,000                    | 386,000                 | 375,887           | -                   | 375,887                                 | 10,113  |
| <b>Total Expenditures</b>                        | <b>32,763,287</b>          | <b>33,759,638</b>       | <b>32,992,152</b> | <b>240,715</b>      | <b>33,232,867</b>                       | <b>526,771</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (333)                      | (2,756,396)             | (1,988,910)       | <b>\$ (240,715)</b> | <b>\$ (2,229,625)</b>                   | <b>\$ 526,771</b>   |
| Fund Balance at Beginning of Year                | 2,858,260                  | 2,858,260               | 2,858,260         |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 2,857,927</b>        | <b>\$ 101,864</b>       | <b>\$ 869,350</b> |                     |   |   |

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Children Services**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>        | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|---|---|
| <b>Revenues</b>                                  |                            |                            |                            |                            |   |   |
| Property and Other Taxes                         | \$ 8,489,403               | \$ 7,806,795               | \$ 7,806,795               | \$ -                       | \$ 7,806,795                            | \$ -  |
| Intergovernmental                                | 9,751,299                  | 10,086,617                 | 10,086,617                 | -                          | 10,086,617                              | -   |
| Other  | 35,000                     | 32,486                     | 32,486                     | -                          | 32,486                                  | -   |
| <b>Total Revenues</b>                            | <b><u>18,275,702</u></b>   | <b><u>17,925,898</u></b>   | <b><u>17,925,898</u></b>   | <b><u>-</u></b>            | <b><u>17,925,898</u></b>                | <b><u>-</u></b>   |
| <b>Expenditures</b>                              |                            |                            |                            |                            |   |   |
| Current:   |                            |                            |                            |                            |   |   |
| Human Services:                                  |                            |                            |                            |                            |   |   |
| Salaries and Wages                               | 8,614,707                  | 8,944,707                  | 8,884,085                  | -                          | 8,884,085                               | 60,622  |
| Fringe Benefits                                  | 2,914,972                  | 2,930,957                  | 2,797,384                  | -                          | 2,797,384                               | 133,573   |
| Supplies and Materials                           | 141,039                    | 187,381                    | 151,420                    | 15,142                     | 166,562                                 | 20,819  |
| Equipment  | 905,275                    | 519,085                    | 431,222                    | 7,799                      | 439,021                                 | 80,064  |
| Contractual Services                             | 6,287,466                  | 6,576,099                  | 6,326,474                  | 89,409                     | 6,415,883                               | 160,216   |
| Other  | 995,447                    | 1,037,387                  | 957,667                    | 15,584                     | 973,251                                 | 64,136  |
| <b>Total Expenditures</b>                        | <b><u>19,858,906</u></b>   | <b><u>20,195,616</u></b>   | <b><u>19,548,252</u></b>   | <b><u>127,934</u></b>      | <b><u>19,676,186</u></b>                | <b><u>519,430</u></b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | (1,583,204)                | (2,269,718)                | (1,622,354)                | <b><u>\$ (127,934)</u></b> | <b><u>\$ (1,750,288)</u></b>            | <b><u>\$ 519,430</u></b>  |
| Fund Balance at Beginning of Year                | <u>6,434,171</u>           | <u>6,434,171</u>           | <u>6,434,171</u>           |                            |   |   |
| <b>Fund Balance at End of Year</b>               | <b><u>\$ 4,850,967</u></b> | <b><u>\$ 4,164,453</u></b> | <b><u>\$ 4,811,817</u></b> |                            |   |   |

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Mental Health**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>               | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|-----------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                            |                             |                     |   |   |
| Property and Other Taxes                                     | \$ 10,284,830              | \$ 9,495,604               | \$ 9,495,604                | \$ -                | \$ 9,495,604                            | \$ -  |
| Intergovernmental  | 15,103,419                 | 18,584,959                 | 18,584,959                  | -                   | 18,584,959                              | -   |
| Other  | -                          | 87,312                     | 87,312                      | -                   | 87,312                                  | -   |
| <b>Total Revenues</b>  | <b><u>25,388,249</u></b>   | <b><u>28,167,875</u></b>   | <b><u>28,167,875</u></b>    | <b><u>-</u></b>     | <b><u>28,167,875</u></b>                | <b><u>-</u></b>   |
| <b>Expenditures</b>  |                            |                            |                             |                     |   |   |
| <b>Current:</b>  |                            |                            |                             |                     |   |   |
| <b>Health:</b>   |                            |                            |                             |                     |   |   |
| Salaries and Wages   | 844,248                    | 844,248                    | 808,078                     | -                   | 808,078                                 | 36,170  |
| Fringe Benefits  | 302,583                    | 305,333                    | 242,952                     | -                   | 242,952                                 | 62,381  |
| Supplies and Materials                                       | 101,199                    | 92,493                     | 36,650                      | 2,262               | 38,912                                  | 53,581  |
| Equipment  | 48,428                     | 51,028                     | 30,676                      | -                   | 30,676                                  | 20,352  |
| Contractual Services   | 26,838,174                 | 33,114,403                 | 26,525,212                  | 1,802               | 26,527,014                              | 6,587,389   |
| Other  | 519,500                    | 748,841                    | 512,121                     | -                   | 512,121                                 | 236,720   |
| <b>Total Expenditures</b>                                    | <b><u>28,654,132</u></b>   | <b><u>35,156,346</u></b>   | <b><u>28,155,689</u></b>    | <b><u>4,064</u></b> | <b><u>28,159,753</u></b>                | <b><u>6,996,593</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (3,265,883)                | (6,988,471)                | 12,186                      | <u>\$ (4,064)</u>   | <u>\$ 8,122</u>                         | <u>\$ 6,996,593</u>   |
| Fund Balance at Beginning of Year                            | <u>10,708,321</u>          | <u>10,708,321</u>          | <u>10,708,321</u>           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 7,442,438</u></b> | <b><u>\$ 3,719,850</u></b> | <b><u>\$ 10,720,507</u></b> |                     |   |   |

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

**Lorain County, Ohio**  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u>  | <u>Final<br/>Budget</u>    | <u>Actual</u>               | <u>Encumbrances</u>          | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-----------------------------|----------------------------|-----------------------------|------------------------------|---|---|
| <b>Revenues</b>   |                             |                            |                             |                              |   |   |
| Property and Other Taxes  | \$ 17,426,564               | \$ 16,153,638              | \$ 16,153,638               | \$ -                         | \$ 16,153,638                           | \$ -  |
| Charges for Services  | 3,055,392                   | 1,338,072                  | 1,333,112                   | -                            | 1,333,112                               | (4,960)   |
| Intergovernmental   | 10,352,915                  | 9,795,565                  | 9,795,565                   | -                            | 9,795,565                               | -   |
| Other   | 27,000                      | 130,365                    | 135,325                     | -                            | 135,325                                 | 4,960   |
| <b>Total Revenues</b>   | <b><u>30,861,871</u></b>    | <b><u>27,417,640</u></b>   | <b><u>27,417,640</u></b>    | <b><u>-</u></b>              | <b><u>27,417,640</u></b>                | <b><u>-</u></b>   |
| <b>Expenditures</b>   |                             |                            |                             |                              |   |   |
| Current:  |                             |                            |                             |                              |   |   |
| Human Services:   |                             |                            |                             |                              |   |   |
| Salaries and Wages  | 14,054,000                  | 14,904,000                 | 14,397,675                  | -                            | 14,397,675                              | 506,325   |
| Fringe Benefits   | 7,233,000                   | 6,419,640                  | 5,261,039                   | 670                          | 5,261,709                               | 1,157,931   |
| Supplies and Materials  | 512,535                     | 538,478                    | 368,398                     | 39,316                       | 407,714                                 | 130,764   |
| Equipment   | 415,740                     | 432,951                    | 238,333                     | 2,751                        | 241,084                                 | 191,867   |
| Contractual Services  | 6,635,550                   | 7,001,114                  | 3,735,640                   | 941,871                      | 4,677,511                               | 2,323,603   |
| Capital Outlay  | 89,955                      | 439,955                    | 319,532                     | 18,228                       | 337,760                                 | 102,195   |
| Other   | 1,738,583                   | 1,845,214                  | 1,182,752                   | 18,050                       | 1,200,802                               | 644,412   |
| <b>Total Expenditures</b>   | <b><u>30,679,363</u></b>    | <b><u>31,581,352</u></b>   | <b><u>25,503,369</u></b>    | <b><u>1,020,886</u></b>      | <b><u>26,524,255</u></b>                | <b><u>5,057,097</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                              | 182,508                     | (4,163,712)                | 1,914,271                   | (1,020,886)                  | 893,385                                 | 5,057,097   |
| <b>Other Financing (Uses)</b>   |                             |                            |                             |                              |   |   |
| Operating Transfers - Out   | -                           | (7,000,000)                | (7,000,000)                 | -                            | (7,000,000)                             | -   |
| Excess(Deficiency) of Revenues<br>Over (Under) Expenditures and<br>Other Financing (Uses) | 182,508                     | (11,163,712)               | (5,085,729)                 | <b><u>\$ (1,020,886)</u></b> | <b><u>\$ (6,106,615)</u></b>            | <b><u>\$ 5,057,097</u></b>  |
| Fund Balance at Beginning of Year   | <u>15,427,160</u>           | <u>15,427,160</u>          | <u>15,427,160</u>           |                              |   |   |
| <b>Fund Balance at End of Year</b>  | <b><u>\$ 15,609,668</u></b> | <b><u>\$ 4,263,448</u></b> | <b><u>\$ 10,341,431</u></b> |                              |   |   |

**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, 2008**

|   | <b>Enterprise Fund</b>                |                      |                       |                      | <b>Governmental Activity</b> |
|---|---------------------------------------|----------------------|-----------------------|----------------------|------------------------------|
|   | <b>Major</b>                          |                      | <b>NonMajor</b>       |                      | <b>Internal Service Fund</b> |
|   | <b>Lorain County Regional Airport</b> | <b>Sewer System</b>  | <b>County Transit</b> | <b>Totals</b>        |                              |
| <b>ASSETS</b>                                   |                                       |                      |                       |                      |                              |
| Current Assets:                                 |                                       |                      |                       |                      |                              |
| Cash and Cash Equivalents                       | \$ 196,494                            | \$ 878,844           | \$ 252,272            | \$ 1,327,610         | \$ 16,066,740                |
| Receivables, Net of Allowance                   | 129,464                               | 115,956              | 609,276               | 854,696              | 81,252                       |
| Due from Other Funds                            | -                                     | 265,096              | 6,140                 | 271,236              | -                            |
| Inventory                                       | -                                     | 245                  | -                     | 245                  | -                            |
| <b>Total Current Assets</b>                     | <b>325,958</b>                        | <b>1,260,141</b>     | <b>867,688</b>        | <b>2,453,787</b>     | <b>16,147,992</b>            |
| Noncurrent Assets:                              |                                       |                      |                       |                      |                              |
| Capital Assets, Net of Depreciation:            |                                       |                      |                       |                      |                              |
| Land  | 4,479,800                             | 51,684               | -                     | 4,531,484            | -                            |
| Construction In Progress                        | -                                     | 151,136              | -                     | 151,136              | -                            |
| Vehicles  | 327,658                               | 20,273               | 1,213,522             | 1,561,453            | -                            |
| Buildings & Improvements                        | 8,592,483                             | -                    | 118,502               | 8,710,985            | -                            |
| Machinery & Equipment                           | 21,210                                | -                    | 17,608                | 38,818               | -                            |
| Sewer Plant                                     | -                                     | 4,022,749            | -                     | 4,022,749            | -                            |
| Sewer Lines                                     | -                                     | 9,518,351            | -                     | 9,518,351            | -                            |
| Water Lines                                     | -                                     | 497,364              | -                     | 497,364              | -                            |
| <b>Total Noncurrent Assets</b>                  | <b>13,421,151</b>                     | <b>14,261,557</b>    | <b>1,349,632</b>      | <b>29,032,340</b>    | <b>-</b>                     |
| <b>Total Assets</b>                             | <b>\$ 13,747,109</b>                  | <b>\$ 15,521,698</b> | <b>\$ 2,217,320</b>   | <b>\$ 31,486,127</b> | <b>\$ 16,147,992</b>         |
| <b>LIABILITIES</b>                              |                                       |                      |                       |                      |                              |
| Current Liabilities:                            |                                       |                      |                       |                      |                              |
| Accounts Payable                                | \$ 38,947                             | \$ 35,904            | \$ 565,611            | \$ 640,462           | \$ 637,182                   |
| Compensated Absences                            | -                                     | 38,750               | 4,077                 | 42,827               | -                            |
| Claims and Judgments Payable                    | -                                     | -                    | -                     | -                    | 2,571,086                    |
| Due to Other Funds                              | -                                     | 251,800              | 750,000               | 1,001,800            | 48,637                       |
| Intergovernment Payable                         | -                                     | 15,893               | 5,687                 | 21,580               | -                            |
| Advances from Other Funds                       | 287,591                               | 460,249              | -                     | 747,840              | -                            |
| OWDA Loan - Current                             | -                                     | 142,736              | -                     | 142,736              | -                            |
| OPWC Loan - Current                             | -                                     | 9,223                | -                     | 9,223                | -                            |
| Note Payable                                    | -                                     | 5,355,000            | -                     | 5,355,000            | -                            |
| Deferred revenue                                | 24,000                                | -                    | -                     | 24,000               | -                            |
| <b>Total Current Liabilities</b>                | <b>350,538</b>                        | <b>6,309,555</b>     | <b>1,325,375</b>      | <b>7,985,468</b>     | <b>3,256,905</b>             |
| Noncurrent Liabilities:                         |                                       |                      |                       |                      |                              |
| Matured Compensated Absences                    | -                                     | 72,054               | 12,322                | 84,376               | -                            |
| OWDA Loan                                       | -                                     | 678,603              | -                     | 678,603              | -                            |
| OPWC Loan                                       | -                                     | 148,304              | -                     | 148,304              | -                            |
| Deferred revenue                                | 53,499                                | -                    | -                     | 53,499               | -                            |
| <b>Total Noncurrent Liabilities</b>             | <b>53,499</b>                         | <b>898,961</b>       | <b>12,322</b>         | <b>964,782</b>       | <b>-</b>                     |
| <b>Total Liabilities</b>                        | <b>404,037</b>                        | <b>7,208,516</b>     | <b>1,337,697</b>      | <b>8,950,250</b>     | <b>3,256,905</b>             |
| <b>NET ASSETS</b>                               |                                       |                      |                       |                      |                              |
| Invested in Capital Assets, Net of Related Debt | 13,421,151                            | 7,927,692            | 1,349,632             | 22,698,475           | -                            |
| Unrestricted                                    | (78,079)                              | 385,490              | (470,009)             | (162,598)            | 12,891,087                   |
| <b>Total Net Assets</b>                         | <b>13,343,072</b>                     | <b>8,313,182</b>     | <b>879,623</b>        | <b>22,535,877</b>    | <b>12,891,087</b>            |
| <b>Total Liabilities and Net Assets</b>         | <b>\$ 13,747,109</b>                  | <b>\$ 15,521,698</b> | <b>\$ 2,217,320</b>   | <b>\$ 31,486,127</b> | <b>\$ 16,147,992</b>         |

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, 2008**

|   | <b>Enterprise Fund</b>                |                     |                       |                      | <b>Governmental Activity</b> |
|---|---------------------------------------|---------------------|-----------------------|----------------------|------------------------------|
|   | <b>Major</b>                          |                     | <b>NonMajor</b>       |                      | <b>Internal Service Fund</b> |
|   | <b>Lorain County Regional Airport</b> | <b>Sewer System</b> | <b>County Transit</b> | <b>Totals</b>        |                              |
| Operating Revenues:   |                                       |                     |                       |                      |                              |
| Charges for Services  | \$ 138,664                            | \$ 1,245,593        | \$ 695,808            | \$ 2,080,065         | \$ 19,416,852                |
| Grants and Contributions  | 100,511                               | -                   | 2,539,367             | 2,639,878            | -                            |
| Other   | 14,590                                | -                   | 9,770                 | 24,360               | 130,566                      |
| <b>Total Operating Revenues</b>                                   | <b>253,765</b>                        | <b>1,245,593</b>    | <b>3,244,945</b>      | <b>4,744,303</b>     | <b>19,547,418</b>            |
| Operating Expenses:   |                                       |                     |                       |                      |                              |
| Contract Services   | 194,663                               | 235,354             | 3,891,668             | 4,321,685            | 1,818,472                    |
| Personal Services   | -                                     | 445,998             | 174,965               | 620,963              | -                            |
| Fringe Benefits   | -                                     | 138,131             | 72,883                | 211,014              | -                            |
| Depreciation  | 397,890                               | 375,631             | 188,400               | 961,921              | -                            |
| Claims Expense  | -                                     | -                   | -                     | -                    | 17,302,478                   |
| Supplies and Materials  | 27,047                                | 32,954              | 16,143                | 76,144               | -                            |
| Miscellaneous   | 1,200                                 | 288,881             | 17,372                | 307,453              | -                            |
| <b>Total Operating Expenses</b>                                   | <b>620,800</b>                        | <b>1,516,949</b>    | <b>4,361,431</b>      | <b>6,499,180</b>     | <b>19,120,950</b>            |
| Operating Income  | (367,035)                             | (271,356)           | (1,116,486)           | (1,754,877)          | 426,468                      |
| Nonoperating (Expenses):  |                                       |                     |                       |                      |                              |
| Materials and Maintenance   | (39,123)                              | (29,880)            | (238,127)             | (307,130)            | -                            |
| Interest and Fiscal Charges                                       | -                                     | (44,823)            | -                     | (44,823)             | -                            |
| <b>Total Non-operating (Expenses)</b>                             | <b>(39,123)</b>                       | <b>(74,703)</b>     | <b>(238,127)</b>      | <b>(351,953)</b>     | <b>-</b>                     |
| Income/(Loss) Before Operating Transfers and Capital Contribution | (406,158)                             | (346,059)           | (1,354,613)           | (2,106,830)          | 426,468                      |
| Transfers In  | 226,463                               | -                   | 500,000               | 726,463              | -                            |
| Capital Contribution  | -                                     | 316,337             | -                     | 316,337              | -                            |
| Change in Net Assets  | (179,695)                             | (29,722)            | (854,613)             | (1,064,030)          | 426,468                      |
| Net Assets at Beginning of Year - (Restated - see note 2)         | 13,522,767                            | 8,342,904           | 1,734,236             | 23,599,907           | 12,464,619                   |
| <b>Net Assets at End of Year</b>                                  | <b>\$ 13,343,072</b>                  | <b>\$ 8,313,182</b> | <b>\$ 879,623</b>     | <b>\$ 22,535,877</b> | <b>\$ 12,891,087</b>         |

**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, 2008

|  | <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>        |                              |
| <b>Cash Flows from Operating Activities:</b>                     |                                       |                     |                       |                     |                              |
| Cash Received from Customers                                     | \$ 128,264                            | \$ 917,372          | \$ 690,139            | \$ 1,735,775        | \$ 19,445,787                |
| Cash Paid to Suppliers   | (544,211)                             | (538,433)           | (3,689,662)           | (4,772,306)         | (1,833,529)                  |
| Cash Paid for Claims   | -                                     | -                   | -                     | -                   | (17,070,496)                 |
| Cash Paid to Employees   | -                                     | (567,741)           | (231,613)             | (799,354)           | -                            |
| Other Receipts   | 27,806                                | 250,000             | 2,895,909             | 3,173,715           | 83,156                       |
| Net Cash Provided (Used) by Operating Activities                 | (388,141)                             | 61,198              | (335,227)             | (662,170)           | 624,918                      |
| <b>Cash Flows from Noncapital Financing Activities:</b>          |                                       |                     |                       |                     |                              |
| Transfers In   | 226,463                               | -                   | 500,000               | 726,463             | -                            |
| Net Cash Provided by Noncapital Financing Activities             | 226,463                               | -                   | 500,000               | 726,463             | -                            |
| <b>Cash Flows from Capital and Related Financing Activities:</b> |                                       |                     |                       |                     |                              |
| Capital Contribution   | -                                     | 316,337             | -                     | 316,337             | -                            |
| Capital Outlay   | (45,960)                              | (346,218)           | (168,922)             | (561,100)           | -                            |
| Note Proceeds  | -                                     | -                   | -                     | -                   | -                            |
| Principal Payments - OWDA Loans                                  | -                                     | (136,005)           | -                     | (136,005)           | -                            |
| Principal Payments - OPWC Loans                                  | -                                     | (4,895)             | -                     | (4,895)             | -                            |
| Notes  | -                                     | -                   | -                     | -                   | -                            |
| Interest Paid  | -                                     | (44,823)            | -                     | (44,823)            | -                            |
| Net Cash (Used) by Capital and Related Financing Activities      | (45,960)                              | (215,604)           | (168,922)             | (430,486)           | -                            |
| Net Increase (Decrease) in Cash                                  | (207,638)                             | (154,406)           | (4,149)               | (366,193)           | 624,918                      |
| Cash and Cash Equivalents, January 1, 2008                       | 404,132                               | 1,033,250           | 256,421               | 1,693,803           | 15,441,822                   |
| Cash and Cash Equivalents, December 31, 2008                     | <u>\$ 196,494</u>                     | <u>\$ 878,844</u>   | <u>\$ 252,272</u>     | <u>\$ 1,327,610</u> | <u>\$ 16,066,740</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, 2008

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 Income (Loss)   | \$ (367,035)                          | \$ (271,356)        | \$ (1,116,486)        | \$ (1,754,877)      | \$ 426,468                   |
| <b>Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:</b> |                                       |                     |                       |                     |                              |
| Depreciation Expense  | 397,890                               | 375,631             | 188,400               | 961,921             | -                            |
| <b>(Increase) Decrease in Operating Assets:</b>   |                                       |                     |                       |                     |                              |
| Accounts Receivable   | (990)                                 | (65,396)            | 22,909                | (43,477)            | (63,475)                     |
| Intergovernment Receivable  | 143,052                               | -                   | (427,032)             | (283,980)           | -                            |
| Due from Other Funds  | -                                     | (252,718)           | 4,128                 | (248,590)           | -                            |
| Prepaid Expense   | -                                     | -                   | -                     | -                   | -                            |
| <b>Increase (Decrease) in Operating Liabilities:</b>  |                                       |                     |                       |                     |                              |
| Accounts Payable  | (320,146)                             | 7,074               | 239,951               | (73,121)            | (5,545)                      |
| Claims Payable  | -                                     | -                   | -                     | -                   | 236,679                      |
| Sick Leave, Vacation Payable  | -                                     | 14,211              | 2,038                 | 16,249              | -                            |
| Due from Other Funds  | (216,912)                             | 248,721             | 750,000               | 781,809             | 30,791                       |
| Intergovernment Payable   | -                                     | 5,031               | 865                   | 5,896               | -                            |
| Deferred Revenue  | (24,000)                              | -                   | -                     | (24,000)            | -                            |
| Total Adjustments   | <u>(21,106)</u>                       | <u>332,554</u>      | <u>781,259</u>        | <u>1,092,707</u>    | <u>198,450</u>               |
| Net Cash Provided (Used) by Operating Activities  | <u>\$ (388,141)</u>                   | <u>\$ 61,198</u>    | <u>\$ (335,227)</u>   | <u>\$ (662,170)</u> | <u>\$ 624,918</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, 2008

|  | <b>Agency<br/>Funds</b> |
|--|-------------------------|
| <b>Assets:</b>   |                         |
| Equity in Pooled Cash, Cash<br>Equivalents and Investments | \$ 19,944,693           |
| Cash and Cash Equivalents in<br>Segregated Accounts        | 7,548,479               |
| Property and Other Taxes                                   | 327,937,410             |
| Special Assessments  | 19,243,354              |
| Intergovernment Receivable                                 | 20,697,615              |
| <b>Total Assets</b>  | <b>\$ 395,371,551</b>   |
| <br><b>Liabilities:</b>                                    |                         |
| Local Government Taxes Payable                             | \$ 11,792,589           |
| Intergovernmental Payable                                  | 340,314,425             |
| Undistributed Monies                                       | 43,264,537              |
| <b>Total Liabilities</b>                                   | <b>\$ 395,371,551</b>   |

**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, 2008  
Murray Ridge Production Center, Inc. - June 30, 2008

|  | <u>Lorain<br/>County<br/>Port<br/>Authority</u> | <u>Murray<br/>Ridge<br/>Production<br/>Center, Inc.</u> | <u>Total<br/>Component<br/>Units</u> |
|--|---|---|--------------------------------------|
| <b>Assets:</b>                             |   |   |                                      |
| <b>Current Assets:</b>                     |   |   |                                      |
| Cash and Equivalents                       | \$ 22,488                                       | \$ 201,484  | \$ 223,972                           |
| Investments                                | -   | 929,935   | 929,935                              |
| Receivables, Net of Allowances             | 44,250  | 226,855   | 271,105                              |
| Deposits                                   | -   | 1,000   | 1,000                                |
| Prepaid Expenses                           | -   | -   | -                                    |
| Total Current Assets                       | <u>66,738</u>                                   | <u>1,359,274</u>  | <u>1,426,012</u>                     |
| <b>Non-Current Assets</b>                  |   |   |                                      |
| Restricted Bond Fund Program Reserves      | <u>2,506,300</u>                                | -   | <u>2,506,300</u>                     |
| Total Non-Current Assets                   | <u>2,506,300</u>                                | <u>-</u>  | <u>2,506,300</u>                     |
| <b>Capital Assets, Net of Depreciation</b> |   |   |                                      |
| Building                                   | 1,500,000                                       |   | 1,500,000                            |
| Equipment                                  |   | <u>88,927</u>   | <u>88,927</u>                        |
| Total Capital Assets                       | <u>1,500,000</u>                                | <u>88,927</u>   | <u>1,588,927</u>                     |
| Total Assets                               | <u>\$ 4,073,038</u>                             | <u>\$ 1,448,201</u>                                     | <u>\$ 5,521,239</u>                  |
| <b>Liabilities:</b>                        |   |   |                                      |
| <b>Current Liabilities:</b>                |   |   |                                      |
| Accounts Payable                           | \$ 19,682                                       | \$ 163,637  | \$ 183,319                           |
| Intergovernmental Payable                  | 171,414   | -   | 171,414                              |
| Deferred Revenue                           | -   | -   | -                                    |
| Total Current Liabilities                  | <u>191,096</u>                                  | <u>163,637</u>  | <u>354,733</u>                       |
| <b>Net Assets:</b>                         |   |   |                                      |
| Invested in capital assets, net            | 1,500,000                                       |   | 1,500,000                            |
| Restricted                                 | 2,506,300                                       | 970,048   | 3,476,348                            |
| Unrestricted                               | <u>(124,358)</u>                                | <u>314,516</u>  | <u>190,158</u>                       |
| Total Net Assets                           | <u>\$ 3,881,942</u>                             | <u>\$ 1,284,564</u>                                     | <u>\$ 5,166,506</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, 2008  
Murray Ridge Production Center, Inc. - For the Year Ended June 30, 2008

| <b>Functions/Programs</b>                   | <b>Program Revenues</b>         |                                     |           |
|---|---------------------------------|-------------------------------------|-----------|
| <b>Expenses</b>                             | <b>Charges for<br/>Services</b> | <b>Grants and<br/>Contributions</b> |           |
| <b>Lorain County Port Authority</b>         |                                 |                                     |           |
| Economic Development                        | 205,390                         | 118,935                             | 25,000    |
| <b>Murray Ridge Production Center, Inc.</b> |                                 |                                     |           |
| Production                                  | 2,040,721                       | 1,737,185                           | -         |
| Total Component Units                       | \$ 2,246,111                    | \$ 1,856,120                        | \$ 25,000 |

General Revenues:  
Capital Contributions  
Investment Income (Loss)  
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**

| <b>Lorain<br/>County<br/>Port<br/>Authority</b> | <b>Murray<br/>Ridge<br/>Production<br/>Center, Inc.</b> | <b>Total<br/>Component<br/>Units</b> |
|---|---|--------------------------------------|
| (61,455)  | -   | (61,455)                             |
| -   | (303,536)   | (303,536)                            |
| <u>\$ (61,455)</u>                              | <u>\$ (303,536)</u>                                     | <u>\$ (364,991)</u>                  |
| <br>  |   |                                      |
| 1,500,000                                       |   | 1,500,000                            |
| 58,884  | (13,620)  | 45,264                               |
| <u>1,558,884</u>                                | <u>(13,620)</u>   | <u>1,545,264</u>                     |
| 1,497,429                                       | (317,156)   | 1,180,273                            |
| 2,384,513                                       | 1,601,720   | 3,986,233                            |
| <u>\$ 3,881,942</u>                             | <u>\$ 1,284,564</u>                                     | <u>\$ 5,166,506</u>                  |

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**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 1 - REPORTING ENTITY**

Lorain County, Ohio (the County) was created in 1822. The County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, five common pleas court judges, one probate court judge, and three domestic relations court judges.

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

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

**Discretely Presented Component Units.** The component units column on the financial statements identifies the financial data of the following component units: 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 Infirmity 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, 2008, the Authority has a liability to the County in the amount of \$171,116 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, 2008

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.

### **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 a countywide property tax levy. 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.

**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.** These funds are used to account for the County's Sewer System, the Lorain County Transit and the Lorain County Regional Airport. They are financed and operated in a manner similar to private sector business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**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 except for interfund services provided and used are not eliminated in the process of consolidation.

#### **Fund Financial Statements**

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

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

**D. Basis of Accounting**

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

**Revenues – Exchange and Nonexchange Transactions**

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

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

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

**Deferred Revenues**

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

Property taxes for which there was an enforceable legal claim at December 31, 2008, but were levied to finance 2009 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.

### **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 2008.

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. Budgetary Non-Compliance**

Contrary to 5705.41(B) of the Ohio Revised Code, Northern Boarder Initiative fund had expenditures exceeding appropriations by \$382,000 due to "on behalf of" Federal grant disbursements through the Ohio Department of Public Safety, Ohio Homeland Security division.

### **G. 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 2008, investments were limited to certificates of deposit, overnight repurchase agreements, National City Money Market Fund, interest in STAR Ohio, the State Treasurer's Investment Pool, U.S. Treasury notes, Federal Farm Credit Bank (FFCB) notes, Federal National Mortgage Association (FNMA) notes, Federal Home Loan Bank (FHLB) notes, Federal Home Loan Mortgage Company (FHLMC) notes, Student Loan Marketing Association (SLMA), Federal Securities, commercial paper, and bankers acceptances. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at a fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost. Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned on

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

investments is credited to the general fund, except as stipulated by State statute or County resolution. Interest revenue credited to the general fund during 2008 totaled \$5,866,026, which includes \$5,319,794 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to administer the community development block grant revolving loans. The balance in this account is presented on the balance sheet as "cash and cash equivalents with fiscal agents" and represents deposits. The County has segregated bank accounts for monies 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.

**H. Inventory**

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

**I. 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.

**J. 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:

| Description                         | Years   |
|-------------------------------------|---------|
| Buildings and Building Improvements | 50      |
| Machinery and Equipment             | 7 – 25  |
| Vehicles                            | 15 – 20 |
| Infrastructure                      | 10 – 50 |
| Sewerlines                          | 40 – 90 |

**K. 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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

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through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

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

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

#### **L. 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.

#### **M. 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.

#### **N. 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.

#### **O. 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 the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

#### **P. 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, 2008

**Q. 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.

**R. Restatement**

The County has corrected an overpayment of an advance previously processed on a transfer between the General Fund and Community Development Block Grant Fund.

The County has also taken a loan for financing various projects from the Ohio Public Works Commission (OPWC) in prior years. These loans are repaid without interest and are now reported in the Motor Vehicle Gasoline Tax and the Sewer System Fund.

The County recorded receivables for Grants in the prior year that did not materialize and has elected to restate the prior year balances in Atrazine Grant Program and Domestic Relations Title IV-E.

The County has recorded construction in progress that was previously expensed in the Lorain County Regional Airport.

|                                      | Total<br>Governmental<br>Funds | General             | Nonmajor<br>Governmental<br>Funds |
|--------------------------------------|--------------------------------|---------------------|-----------------------------------|
| Fund Balance as of December 31, 2007 | \$110,748,731                  | \$34,660,137        | \$45,678,401                      |
| Correction of Advance                | -                              | 45,327              | (45,327)                          |
| Correction of Grants receivables     | (162,579)                      | -                   | (162,579)                         |
| Net Assets as of January 1, 2008     | <u>\$110,586,152</u>           | <u>\$34,705,464</u> | <u>\$45,470,495</u>               |

|                                       | Total Enterprise<br>Funds | Major Fund                        |                    |
|---------------------------------------|---------------------------|-----------------------------------|--------------------|
|                                       |                           | Lorain County<br>Regional Airport | Sewer System       |
| Fund Balance as of December 31, 2007  | \$23,446,289              | \$13,206,727                      | \$8,505,326        |
| OPWC Loans                            | (162,422)                 | -                                 | (162,422)          |
| Construction In Progress              | -                         | 316,040                           | -                  |
| Fund Balance restated January 1, 2008 | <u>\$23,283,867</u>       | <u>\$13,522,767</u>               | <u>\$8,342,904</u> |

Certain Capital Improvements were expensed in the previous year on the full accrual basis of accounting for MRDD-Capital and are now being capitalized. Governmental Activities and Business-Type Activities are adjusted as follows:

|  | Governmental<br>Activities | Business-Type<br>Activities |
|--|----------------------------|-----------------------------|
| Change in Net Assets Previously<br>Stated at December 31, 2007 | \$2,801,642                | \$(903,200)                 |
| Restate Grants Receivable                                      | (162,579)                  | -                           |
| Restate Construction In Progress                               | -                          | 316,040                     |
| Restate for Capital Outlay                                     | 1,479,260                  | -                           |
| Change in Net Assets Restated at December 31, 2007             | <u>\$4,118,323</u>         | <u>\$(587,160)</u>          |
| Net Assets December 31, 2007                                   | \$242,065,717              | \$23,446,289                |
| OPWC Loans   | (1,013,820)                | (162,422)                   |
| Restate Construction In Progress                               | -                          | 316,040                     |
| Restate Grants Receivable                                      | (162,579)                  | -                           |
| Restate for Capital Outlay MRDD-Capital                        | 1,479,260                  | -                           |
| Net Assets Restated January 1, 2008                            | <u>\$242,368,578</u>       | <u>\$23,599,907</u>         |

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

**S. Entity-Wide Reconciliations**

The following details reconciling items between entity-wide and government-wide financial statements for the year ended December 31, 2008:

|   |              |
|---|--------------|
| Reconciliation of Net Assets:                       |              |
| Long-Term Liabilities:                              |              |
| General Obligation Bonds                            | \$10,730,000 |
| Special Assessment Bonds                            | 3,781,683    |
| Justice Center Bonds                                | 15,705,000   |
| OPWC Loan   | 926,918      |
| Total Long-Term Liability Adjustment                | \$31,143,601 |
|   |              |
| Reconciliation of Changes in Net Assets:            |              |
| Capital Outlay Adjustment:                          |              |
| Government-Wide Capital Outlay                      | \$ 5,052,943 |
| Depreciation-Entity-Wide                            | (5,466,928)  |
| Excess Capital Outlay                               | \$ (413,985) |
|   |              |
| Issuance of Long-Term Debt:                         |              |
| Principal Paid                                      | \$2,087,678  |
|   |              |
| Internal Service:                                   |              |
| Change in Net Assets-Government-Wide                | \$408,622    |
| Additional Entity-Wide Income                       | 17,846       |
| Internal Service, Change in Net Assets, Entity-Wide | \$426,468    |

**T. Change in Accounting Principles**

The GASB issued Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pension, which provides standards for the measurement, recognition and display of OPEB expense/expenditures and related liabilities, note disclosures, and if applicable, required supplementary information in the financial reports. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2008.

The GASB issued Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, which provide guidance on how to calculate and report costs and obligations associated with pollution cleanup efforts. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2008.

The GASB issued Statement No. 50, Pension Disclosures an amendment of GASB Statements No. 25 & No. 27, which more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2008.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

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**NOTE 3 – DEFICIT IN NET ASSETS**

The following funds had a deficit in net assets at December 31, 2008:

|                        | <u>Deficit</u> |
|------------------------|----------------|
| Special Revenue Funds: |                |
| Certificate of Title   | \$ (32,982)    |
| Bascule Bridge         | (76,676)       |
| Ditch Rotary           | (32,444)       |
| Debt Service           | (1,051,983)    |
| Q Construction         | (8,074,760)    |

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;
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;

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

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, 2008, the carrying amount of all County deposits was \$24,577,940. Of the County's bank balance of \$28,894,251, \$3,384,426 was covered by FDIC. The remaining \$25,509,825 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.

**Investments-** As of December 31, 2008, 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 – 5</u>        |
| STAR Ohio                      | \$ 20,268,160        | \$20,268,160                          | \$ -                |
| FHLMC                          | 31,596,688           | 1,941,297                             | 29,655,391          |
| FNMA                           | 26,040,625           | 2,005,000                             | 24,035,625          |
| FHLB                           | 10,268,750           | 4,097,188                             | 6,171,562           |
| FFCB                           | 15,624,531           | -                                     | 15,624,531          |
| Money Market Funds             | 1,193,407            | 1,193,407                             | -                   |
| Overnight Repurchase Agreement | 5,581,711            | 5,581,711                             | -                   |
| <b>Total Investments</b>       | <b>\$110,573,872</b> | <b>\$35,086,763</b>                   | <b>\$75,487,109</b> |

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

**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 18%, 29%, 24%, 9%, 14%, 1% and 5% 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, 2008.

**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 2008 are levied after October 1, 2007, on the assessed value as of January 1, 2007, 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 2008 were intended to finance 2008 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 2008 became a lien December 31, 2007, are levied after October 1, 2007, and are collected in 2008 with real property taxes. 2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are 6.25% of actual value.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2008 was \$13.49 per \$1,000 of assessed value. The assessed values upon which the 2008 taxes were collected were as follows:

| <u>Category</u>    | <u>Assessed Value</u>  |
|--------------------|------------------------|
| Real Estate        | \$6,621,100,000        |
| Tangible Personal: |                        |
| General            | 6,541,303              |
| Public Utilities   | 240,743,430            |
| Total              | <u>\$6,868,384,733</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.

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, 2008.

**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 2008, sales tax revenue amounted to \$22,873,860.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

**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 &amp;<br/>Family<br/>Services</u> | <u>Children<br/>Services</u> | <u>Community<br/>Mental<br/>Health</u> | <u>MRDD</u>         | <u>Sewer<br/>System</u> | <u>County<br/>Transit</u> | <u>Internal<br/>Service<br/>Fund</u> | <u>Lorain<br/>County<br/>Regional<br/>Airport</u> | <u>Q<br/>Construction</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> |
|--------------------------|---------------------|--|------------------------------|--|---------------------|-------------------------|---------------------------|--------------------------------------|---|---------------------------|--|
| Receivables:             |                     |  |                              |  |                     |                         |                           |                                      |   |                           |  |
| Interest                 | \$ 837,987          | -  | -                            | -                                      | -                   | -                       | -                         | -                                    | -   | -                         | \$ 1,674                                   |
| Property and other Taxes | 8,197,032           | -  | 8,437,325                    | 9,858,411                              | 16,874,484          | -                       | -                         | -                                    | -   | -                         | 5,023,595                                  |
| Sales Tax                | 2,294,646           | -  | -                            | -                                      | -                   | -                       | -                         | -                                    | -   | -                         | 1,146,596                                  |
| Accounts                 | 497,336             | -  | 1,067                        | -                                      | 137,911             | 98,766                  | 10,665                    | 81,252                               | 2,490   | -                         | 1,194,624                                  |
| Special Assessment       | -                   | -  | -                            | -                                      | -                   | 17,189                  | -                         | -                                    | -   | -                         | 3,160,271                                  |
| Intergovernmental        | 731,625             | 10,320,566                               | 7,924,873                    | 2,382,576                              | 5,689,840           | -                       | 598,611                   | -                                    | 126,974   | 66,361                    | 13,179,887                                 |
| Local Government         | <u>2,817,009</u>    | <u>-</u>                                 | <u>-</u>                     | <u>-</u>                               | <u>-</u>            | <u>-</u>                | <u>-</u>                  | <u>-</u>                             | <u>-</u>  | <u>-</u>                  | <u>-</u>                                   |
| Net Total Receivables    | <u>\$15,375,635</u> | <u>\$10,320,566</u>                      | <u>\$16,363,265</u>          | <u>\$12,240,987</u>                    | <u>\$22,702,235</u> | <u>\$115,955</u>        | <u>\$609,276</u>          | <u>\$81,252</u>                      | <u>\$129,464</u>                                  | <u>\$66,361</u>           | <u>\$23,706,647</u>                        |

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

**NOTE 8 – CAPITAL ASSETS**

**Construction In Progress:** The County has active construction projects as of December 31, 2008, of more than \$1.7 million for a Transportation Center, sewer, and improvement projects.

Capital asset activity for the County for the year ended December 31, 2008, appears on the following page.

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

|  |                    |
|--|--------------------|
| Governmental Activities:                             |                    |
| Legislative & Executive                              | \$ 546,649         |
| Judicial   | 1,005,750          |
| Public Safety  | 676,083            |
| Public Works   | 2,753,282          |
| Health   | 118,508            |
| Human Services                                       | 366,656            |
| Total Depreciation Expense –Governmental Activities  | <u>\$5,466,928</u> |
| Business-Type Activities:                            |                    |
| Buildings, Structures and Improvements               | \$ 373,940         |
| Vehicles   | 206,151            |
| Machinery & Equipment                                | 6,199              |
| Sewer Plants   | 83,276             |
| Sewer Lines  | 268,086            |
| Water Lines  | 24,269             |
| Total Depreciation Expense –Business-Type Activities | <u>\$ 961,921</u>  |

Activity for the Component Units for the years ended December 31, 2008 and June 30, 2008 are as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Changes in<br/>Assets</u> | <u>Ending<br/>Balance</u> |
|--|------------------------------|------------------------------|---------------------------|
| Capital Assets, Not Being Depreciated:       |                              |                              |                           |
| Construction In Progress                     | \$ -                         | \$ -                         | \$ -                      |
| Total Capital Assets, Not Being Depreciated  | <u>-</u>                     | <u>-</u>                     | <u>-</u>                  |
| Capital Assets Being Depreciated:            |                              |                              |                           |
| Buildings                                    | -                            | 1,500,000                    | 1,500,000                 |
| Machinery & Equipment                        | 231,339                      | -                            | 231,339                   |
| Total Capital Assets, Being Depreciated      | <u>231,339</u>               | <u>1,500,000</u>             | <u>1,731,339</u>          |
| Less Accumulated Depreciation:               |                              |                              |                           |
| Machinery & Equipment                        | 94,526                       | 47,886                       | 142,412                   |
| Total Accumulated Depreciation               | <u>94,526</u>                | <u>47,886</u>                | <u>142,412</u>            |
| Total Capital Assets, Being Depreciated, Net | <u>136,813</u>               | <u>1,452,114</u>             | <u>1,588,927</u>          |
| Component Units Capital Assets, Net          | <u>\$136,813</u>             | <u>\$1,452,114</u>           | <u>\$1,588,927</u>        |

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

Activity for the Governmental Activities for the year ended December 31, 2008 are as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Increase</u>    | <u>Decrease</u>    | <u>Ending<br/>Balance</u> |
|--|------------------------------|--------------------|--------------------|---------------------------|
| Capital Assets, Not Being Depreciated:       |                              |                    |                    |                           |
| Land   | \$ 5,359,831                 | \$ -               | \$ 13,214          | \$ 5,346,617              |
| Construction In Progress                     | 3,801,471                    | 97,032             | 2,277,544          | 1,620,959                 |
| Total Capital Assets, Not Being Depreciated  | <u>9,161,302</u>             | <u>97,032</u>      | <u>2,290,758</u>   | <u>6,967,576</u>          |
| Capital Assets Being Depreciated:            |                              |                    |                    |                           |
| Buildings, Structures and Improvements       | 106,038,008                  | 5,028,930          | 5,922              | 111,061,016               |
| Vehicles                                     | 5,740,790                    | 852,105            | 256,539            | 6,336,356                 |
| Machinery & Equipment                        | 5,927,859                    | 155,607            | 117,888            | 5,965,578                 |
| Furniture & Fixtures                         | 130,040                      | -                  | -                  | 130,040                   |
| Infrastructure                               | 89,943,120                   | 2,062,961          | -                  | 92,006,081                |
| Total Capital Assets, Being Depreciated      | <u>207,779,817</u>           | <u>8,099,603</u>   | <u>380,349</u>     | <u>215,499,071</u>        |
| Less Accumulated Depreciation:               |                              |                    |                    |                           |
| Buildings, Structures and Improvements       | 22,794,736                   | 2,227,736          | 4,027              | 25,018,445                |
| Vehicles                                     | 3,496,532                    | 237,442            | 244,907            | 3,489,067                 |
| Machinery & Equipment                        | 2,900,329                    | 364,731            | 117,888            | 3,147,172                 |
| Furniture & Fixtures                         | 114,145                      | 994                | -                  | 115,139                   |
| Infrastructure                               | 48,050,210                   | 2,636,025          | -                  | 50,686,235                |
| Total Accumulated Depreciation               | <u>77,355,952</u>            | <u>5,466,928</u>   | <u>366,822</u>     | <u>82,456,058</u>         |
| Total Capital Assets, Being Depreciated, Net | <u>130,423,865</u>           | <u>2,632,675</u>   | <u>13,527</u>      | <u>133,043,013</u>        |
| Governmental Activities Capital Assets, Net  | <u>\$139,585,167</u>         | <u>\$2,729,707</u> | <u>\$2,304,285</u> | <u>\$140,010,589</u>      |

Activity for the Business-Type Activities for the year ended December 31, 2008 are as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Increase</u>    | <u>Decrease</u>  | <u>Ending<br/>Balance</u> |
|--|------------------------------|--------------------|------------------|---------------------------|
| Capital Assets, Not Being Depreciated:       |                              |                    |                  |                           |
| Land   | \$ 4,531,484                 | \$ -               | \$ -             | \$ 4,531,484              |
| Construction in Progress                     | 547,203                      | -                  | 396,067          | 151,136                   |
| Total Capital Assets, Not Being Depreciated  | <u>5,078,687</u>             | <u>-</u>           | <u>396,067</u>   | <u>4,682,620</u>          |
| Capital Assets Being Depreciated:            |                              |                    |                  |                           |
| Buildings, Structures and Improvements       | 9,030,116                    | 553,860            | -                | 9,583,976                 |
| Vehicles                                     | 3,401,093                    | 141,686            | 641,942          | 2,900,837                 |
| Machinery & Equipment                        | 29,694                       | 19,565             | -                | 49,259                    |
| Sewer Plants                                 | 4,126,569                    | 46,291             | -                | 4,172,860                 |
| Sewer Lines                                  | 13,322,038                   | 98,637             | -                | 13,420,675                |
| Water Lines                                  | 1,862,800                    | -                  | -                | 1,862,800                 |
| Total Capital Assets, Being Depreciated      | <u>31,772,310</u>            | <u>860,039</u>     | <u>641,942</u>   | <u>31,990,407</u>         |
| Less Accumulated Depreciation:               |                              |                    |                  |                           |
| Buildings, Structures and Improvements       | 499,051                      | 373,940            | -                | 872,991                   |
| Vehicles                                     | 1,564,992                    | 206,151            | 431,759          | 1,339,384                 |
| Machinery & Equipment                        | 4,242                        | 6,199              | -                | 10,441                    |
| Sewer Plants                                 | 66,835                       | 83,276             | -                | 150,111                   |
| Sewer Lines                                  | 3,634,242                    | 268,082            | -                | 3,902,324                 |
| Water Lines                                  | 1,341,163                    | 24,273             | -                | 1,365,436                 |
| Total Accumulated Depreciation               | <u>7,110,525</u>             | <u>961,921</u>     | <u>431,759</u>   | <u>7,640,687</u>          |
| Total Capital Assets, Being Depreciated, Net | <u>24,661,785</u>            | <u>(101,882)</u>   | <u>210,183</u>   | <u>24,349,720</u>         |
| Business-Type Activities Capital Assets, Net | <u>\$29,740,472</u>          | <u>\$(101,882)</u> | <u>\$606,250</u> | <u>\$29,032,340</u>       |

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

**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 \$2,571,086 reported in the fund at December 31, 2008, 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 2006, 2007 and 2008 were:

|      | <u>Balance at<br/>Beginning<br/>of Year</u> | <u>Current Year<br/>Claims</u> | <u>Claim<br/>Payments</u> | <u>Balance at<br/>End of Year</u> |
|------|---|--------------------------------|---------------------------|-----------------------------------|
| 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                         |
| 2008 | 2,334,407                                   | 17,307,175                     | 17,070,496                | 2,571,086                         |

**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 2008 was \$917,857.

**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 2008 the County contributed \$38,711.

**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 2008.

**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 2008.

### **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 2008.

### **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, 2008, the members of all three plans were required to contribute 10% of their annual covered salaries. The County's contribution rate for pension benefits for 2008 was 14% for employees other than law enforcement. For law enforcement employees, the employee contribution is 10.1% and the employer contribution is 17.4%. 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, 2008, 2007 and 2006 were \$13,723,969, \$12,507,425, and \$11,854,007, respectively. The full amount has been contributed for 2007 and 2006. 93% has been contributed for 2008 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, 2008

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the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5%. An additional .10% is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the “money-purchase benefit” calculation, a member’s lifetime 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, 2008 were 10% of covered payroll for members and 14% for employers. The Lorain County’s contribution to STRS for the years ended December 31, 2008, 2007 and 2006 were \$260,154, \$239,785 and \$228,658 respectively. The full amount has been contributed for 2008, 2007 and 2006.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's 2008 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, 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 benefit 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 2008 employer contribution rate was 14% of covered payroll and 7% was allocated to fund health care for the year. For law enforcement employees, the employer contribution rate was 17.41%. 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, 2008, 2007 and 2006 were \$6,789,078, \$4,915,110 and \$3,853,575 respectively of which \$908,442, \$650,963 and \$504,387 for employees not engaged in law enforcement and \$52,236, \$36,945 and \$29,043 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, 2008 and 2007, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For Lorain County, this amount equaled \$18,582 during 2008.

The balance in the Health Care Stabilization Fund was \$3.7 billion on June 30, 2008. For the fiscal year ended June 30, 2008 net health care costs paid by STRS Ohio were \$288,878,000. There were 126,506 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 \$127,203 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, 2008, consisted of the following:

|  | <u>Balance<br/>1/1/08</u> | <u>Issued</u>      | <u>(Retired)</u>     | <u>Balance<br/>12/31/08</u> |
|--|---------------------------|--------------------|----------------------|-----------------------------|
| <b>Enterprise</b>                                |                           |                    |                      |                             |
| 2008-2.5% Sewer Improvements Note Due 5/14/09    | \$ -                      | \$5,355,000        | \$ -                 | \$5,355,000                 |
| 2007-4.50% Sewer Improvements Note Due 8/15/08   | 5,355,000                 | -                  | (5,355,000)          | -                           |
| <b>Governmental</b>                              |                           |                    |                      |                             |
| 2008-2.5% Sewer Improvements Note Due 5/14/09    | -                         | 245,000            | -                    | 245,000                     |
| 2008-3.00% Highway Improvements Note Due 3/26/09 | -                         | 680,000            | -                    | 680,000                     |
| 2008-2.50% Highway Improvements Note Due 6/02/09 | -                         | 2,610,000          | -                    | 2,610,000                   |
| 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)          | -                           |
| <b>Total Short-Term Notes</b>                    | <u>\$8,805,000</u>        | <u>\$8,890,000</u> | <u>\$(8,805,000)</u> | <u>\$8,890,000</u>          |

**Lorain County, Ohio**  
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**B. Bonded Long-Term Debt**

Changes in long-term obligations of the County during 2008 were as follows:

|  | <u>Balance<br/>1/1/08</u> | <u>Issued</u> | <u>(Retired)</u>     | <u>Balance<br/>12/31/08</u> | <u>Amount Due<br/>In One Year</u> |
|--|---------------------------|---------------|----------------------|-----------------------------|-----------------------------------|
| General Obligation Bonds-<br>Unvoted   |                           |               |                      |                             |                                   |
| 2002-3.00% to 5.50% Justice<br>Center Bonds (Org. \$25,000,000)                  | \$16,495,000              | \$ -          | \$ (790,000)         | \$15,705,000                | \$ 820,000                        |
| 2004-2.00% to 4.35% Various<br>Improvements (Org. \$3,870,000)                   | 3,425,000                 | -             | (155,000)            | 3,270,000                   | 155,000                           |
| 2005-3.00% to 5.00% General<br>Obligation Refunding Bonds<br>(Org. \$5,560,000)  | 4,385,000                 | -             | (415,000)            | 3,970,000                   | 425,000                           |
| 2006-4.00% General Obligation<br>Energy Conservation Bonds<br>(Org. \$4,220,000) | 3,915,000                 | -             | (425,000)            | 3,490,000                   | 440,000                           |
| Total General Obligation Bonds<br>-Unvoted                                       | <u>28,220,000</u>         | <u>-</u>      | <u>(1,785,000)</u>   | <u>26,435,000</u>           | <u>1,840,000</u>                  |
| Special Assessment Bonds-<br>Governmental Commitment                             |                           |               |                      |                             |                                   |
| 2000-5.480% Allison Ditch<br>Improvement (Org. \$6,721)                          | 2,459                     | -             | (776)                | 1,683                       | 819                               |
| 2000-4.45% to 5.95% Sanitary<br>Sewer (Org. \$575,000)                           | 440,000                   | -             | (25,000)             | 415,000                     | 25,000                            |
| 2001-2.50% to 5.00% Sewer<br>System Improvement<br>(Org. \$4,560,000)            | 3,555,000                 | -             | (190,000)            | 3,365,000                   | 200,000                           |
| Total Special Assessment Bonds   | <u>3,997,459</u>          | <u>-</u>      | <u>(215,776)</u>     | <u>3,781,683</u>            | <u>225,819</u>                    |
| Total Bonded Long-Term Debt  | <u>\$32,217,459</u>       | <u>\$ -</u>   | <u>\$(2,000,776)</u> | <u>\$30,216,683</u>         | <u>\$2,065,819</u>                |

**C. Other Long-Term Debt**

|                               | <u>Balance<br/>1/1/08</u> | <u>Issued</u> | <u>(Retired)</u>   | <u>Balance<br/>12/31/08</u> | <u>Amount<br/>Due In<br/>One Year</u> |
|-------------------------------|---------------------------|---------------|--------------------|-----------------------------|---------------------------------------|
| Business-type:                |                           |               |                    |                             |                                       |
| OWDA Loans                    |                           |               |                    |                             |                                       |
| Sewer Improvement 101 – 5.20% | \$241,398                 | \$ -          | \$ (43,454)        | \$197,944                   | \$ 45,743                             |
| Sewer Improvement 102 – 4.80% | 527,457                   | -             | (70,946)           | 456,511                     | 74,392                                |
| Sewer Improvement 103 – 4.56% | 188,489                   | -             | (21,605)           | 166,884                     | 22,601                                |
| Total OWDA Loans              | <u>\$957,344</u>          | <u>\$ -</u>   | <u>\$(136,005)</u> | <u>\$821,339</u>            | <u>\$142,736</u>                      |
| OPWC Loans - Restated         |                           |               |                    |                             |                                       |
| OPWC – CI47G – 0.0%           | \$ 86,550                 | \$ -          | \$ -               | \$ 86,550                   | \$ 4,328                              |
| OPWC – CI28D – 0.0%           | 75,872                    | -             | (4,895)            | 70,977                      | 4,895                                 |
| Total OPWC Loans              | <u>\$162,422</u>          | <u>\$ -</u>   | <u>\$ (4,895)</u>  | <u>\$157,527</u>            | <u>\$ 9,223</u>                       |

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|                         | <u>Balance<br/>1/1/08</u> | <u>Issued</u> | <u>(Retired)</u>  | <u>Balance<br/>12/31/08</u> | <u>Amount<br/>Due In<br/>One Year</u> |
|-------------------------|---------------------------|---------------|-------------------|-----------------------------|---------------------------------------|
| <b>Governmental</b>     |                           |               |                   |                             |                                       |
| OPWC – CI121 – 0.0%     | \$ 169,200                | \$ -          | \$ (9,400)        | \$159,800                   | \$ 9,400                              |
| OPWC – CI25K – 0.0%     | 15,991                    | -             | (1,333)           | 14,658                      | 1,333                                 |
| OPWC – CI44H – 0.0%     | 141,844                   | -             | (8,344)           | 133,500                     | 8,344                                 |
| OPWC – CI44B – 0.0%     | 167,005                   | -             | (14,522)          | 152,483                     | 14,522                                |
| OPWC – CI43E – 0.0%     | 83,412                    | -             | (12,832)          | 70,580                      | 12,832                                |
| OPWC – CI41E – 0.0%     | 249,200                   | -             | (15,575)          | 233,625                     | 15,575                                |
| OPWC – CI38E – 0.0%     | 34,901                    | -             | (6,345)           | 28,556                      | 6,346                                 |
| OPWC – CI25C – 0.0%     | 53,638                    | -             | (4,291)           | 49,347                      | 4,291                                 |
| OPWC – CI07B – 0.0%     | 77,303                    | -             | (12,884)          | 64,419                      | 12,884                                |
| OPWC – CI02F – 0.0%     | 21,326                    | -             | (1,376)           | 19,950                      | 1,376                                 |
| <b>Total OPWC Loans</b> | <u>\$1,013,820</u>        | <u>\$ -</u>   | <u>\$(86,902)</u> | <u>\$926,918</u>            | <u>\$86,903</u>                       |

The Ohio Water Development Authority Loans (OWDA) will be repaid with special assessments. In the event that a property owner would fail to pay the assessment, payment would be made by the County. The Ohio Public Works Commission (OPWC) interest free loans will be repaid with user fees.

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

**GOVERNMENTAL ACTIVITIES**

| Year Ending  | <u>General Obligation</u> |                    | <u>Special Assessments</u> |                    | <u>Ohio Public<br/>Works Commission</u> |                 |
|--------------|---------------------------|--------------------|----------------------------|--------------------|---|-----------------|
|              | <u>Principal</u>          | <u>Interest</u>    | <u>Principal</u>           | <u>Interest</u>    | <u>Principal</u>                        | <u>Interest</u> |
| 2009         | \$ 1,840,000              | \$1,239,476        | \$ 225,819                 | \$ 184,402         | \$ 86,903                               | \$ -            |
| 2010         | 1,915,000                 | 1,172,051          | 225,864                    | 174,782            | 86,903                                  | -               |
| 2011         | 1,990,000                 | 1,093,686          | 240,000                    | 164,985            | 86,903                                  | -               |
| 2012         | 2,070,000                 | 1,008,860          | 250,000                    | 154,515            | 86,903                                  | -               |
| 2013         | 2,155,000                 | 919,823            | 260,000                    | 143,265            | 83,727                                  | -               |
| 2014-2018    | 9,325,000                 | 3,144,558          | 1,520,000                  | 509,433            | 280,624                                 | -               |
| 2019-2023    | 6,875,000                 | 1,014,488          | 1,060,000                  | 106,760            | 187,814                                 | -               |
| 2024-2028    | <u>265,000</u>            | <u>11,527</u>      | <u>-</u>                   | <u>-</u>           | <u>27,141</u>                           | <u>-</u>        |
| <b>Total</b> | <u>\$26,435,000</u>       | <u>\$9,604,469</u> | <u>\$3,781,683</u>         | <u>\$1,438,142</u> | <u>\$926,918</u>                        | <u>\$ -</u>     |

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**BUSINESS-TYPE ACTIVITIES**

| Year Ending | Ohio Water<br>Development Authority |                  | Ohio Public<br>Works Commission |             |
|-------------|-------------------------------------|------------------|---------------------------------|-------------|
|             | Principal                           | Interest         | Principal                       | Interest    |
| 2009        | \$142,736                           | \$ 38,092        | \$ 9,223                        | \$ -        |
| 2010        | 149,801                             | 31,026           | 9,223                           | -           |
| 2011        | 157,218                             | 23,611           | 9,223                           | -           |
| 2012        | 165,004                             | 15,826           | 9,223                           | -           |
| 2013        | 117,004                             | 8,377            | 9,223                           | -           |
| 2014-2018   | 89,576                              | 3,071            | 46,115                          | -           |
| 2019-2023   | -                                   | -                | 43,668                          | -           |
| 2024-2028   | -                                   | -                | <u>21,629</u>                   | -           |
| Total       | <u>\$821,339</u>                    | <u>\$120,003</u> | <u>\$157,527</u>                | <u>\$ -</u> |

**Change in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2008, was as follows:

|   | Beginning<br>Balance | Additions          | (Reductions)         | Ending<br>Balance   | Amount<br>Due In<br>One Year |
|---|----------------------|--------------------|----------------------|---------------------|------------------------------|
| Governmental Activities:                              |                      |                    |                      |                     |                              |
| Bonds Payable:  |                      |                    |                      |                     |                              |
| General Obligations Bonds                             | \$28,220,000         | \$ -               | \$(1,785,000)        | \$26,435,000        | \$1,840,000                  |
| Special Assessment Debt<br>With Government Commitment | <u>3,997,459</u>     | -                  | <u>(215,776)</u>     | <u>3,781,683</u>    | <u>225,819</u>               |
| Total Bonds Payable                                   | 32,217,459           | -                  | (2,000,776)          | 30,216,683          | 2,065,819                    |
| OPWC Loans  | 1,013,820            | -                  | (86,902)             | 926,918             | 86,903                       |
| Compensated Absences                                  | <u>14,676,869</u>    | <u>8,985,138</u>   | <u>(7,194,547)</u>   | <u>16,467,460</u>   | <u>5,064,479</u>             |
| Governmental Activity- Long<br>Term Liabilities       | <u>\$47,908,148</u>  | <u>\$8,985,138</u> | <u>\$(9,282,225)</u> | <u>\$47,611,061</u> | <u>\$7,217,201</u>           |
| Business-Type Activities:                             |                      |                    |                      |                     |                              |
| OWDA Loans  | \$ 957,344           | \$ -               | \$(136,005)          | \$ 821,339          | \$142,736                    |
| OPWC Loans  | 162,422              | -                  | (4,895)              | 157,527             | 9,223                        |
| Compensated Absences                                  | <u>110,954</u>       | <u>49,362</u>      | <u>(33,113)</u>      | <u>127,203</u>      | <u>42,827</u>                |
| Business-Type Activity<br>- Long Term Liabilities     | <u>\$1,230,720</u>   | <u>\$49,362</u>    | <u>\$(174,013)</u>   | <u>\$1,106,069</u>  | <u>\$194,786</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

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not normally include Q Construction and Debt Service. Delinquent special assessments due the county at December 31, 2008 was \$165,268.

**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, 2008, there were nineteen series of Healthcare Revenue Bonds and three Economic Development Bonds outstanding with aggregate principal amounts payable of \$1,417,920,000 and \$18,200,000, respectively.

**NOTE 18 - INTERFUND TRANSACTIONS**

Due To/Due From other funds balances as of December 31, 2008 follow:

| <u>Payable Fund</u>         | <u>Receivable Fund</u>      | <u>Amount</u>      |
|-----------------------------|-----------------------------|--------------------|
| Job and Family Services     | General Fund                | \$ 26,111          |
| Children Services           | General Fund                | 30,041             |
| Children Services           | Community Mental Health     | 15,000             |
| Children Services           | Nonmajor Governmental Funds | 1,303              |
| Children Services           | Enterprise Fund             | 1,624              |
| Community Mental Health     | General Fund                | 11,835             |
| MRDD                        | Nonmajor Governmental Funds | 1,811              |
| MRDD                        | Enterprise Fund             | 3,150              |
| Q Construction              | Enterprise Fund             | 262,825            |
| Q Construction              | General Fund                | 290,000            |
| Nonmajor Governmental Funds | General Fund                | 731,991            |
| Nonmajor Governmental Funds | Job and Family Services     | 647,461            |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 16,809             |
| General Fund                | Nonmajor Governmental Funds | 11,968             |
| Internal Service Fund       | General Fund                | 45,000             |
| Internal Service Fund       | Enterprise Fund             | 3,637              |
| Enterprise Fund             | General Fund                | 1,000,000          |
| Enterprise Fund             | Nonmajor Governmental Funds | 1,800              |
| Total – All Funds           |                             | <u>\$3,102,366</u> |

Advances from/to other funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u>         | <u>Amount</u>       |
|------------------------|-----------------------------|---------------------|
| General                | Q Construction              | \$9,097,387         |
|                        | Nonmajor Governmental Funds | 1,411,752           |
|                        | Enterprise Fund             | 747,840             |
|                        |                             | <u>\$11,256,979</u> |

**Lorain County, Ohio**  
Notes to Financial Statements  
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Inter Fund Transfers:

|                | <b>Transfers in:</b>             |                   |                     |
|----------------|----------------------------------|-------------------|---------------------|
|                | <b>Nonmajor<br/>Governmental</b> | <b>Enterprise</b> | <b>Totals</b>       |
| Transfers Out: |                                  |                   |                     |
| General Fund   | \$ 4,332,205                     | \$726,463         | \$ 5,058,668        |
| MRDD           | 7,000,000                        | -                 | 7,000,000           |
| Totals         | <u>\$11,332,205</u>              | <u>\$726,463</u>  | <u>\$12,058,668</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 \$1,411,752 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, 2008 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:

|   | <b>General<br/>Fund</b> | <b>Job and<br/>Family<br/>Services</b> | <b>Children<br/>Services</b> | <b>MRDD</b>          | <b>Community<br/>Mental<br/>Health</b> |
|---|-------------------------|--|------------------------------|----------------------|--|
| Budget Basis  | \$(5,565,307)           | \$(2,229,625)                          | \$(1,750,288)                | \$(6,106,615)        | \$ 8,122                               |
| Net Adjustment for<br>Revenue Accruals                            | (251,598)               | 1,915,358                              | 271,851                      | 948,189              | 624,572                                |
| Net Adjustment for<br>Expenditure Accruals                        | 780,451                 | 520,398                                | 233,312                      | 299,876              | (513,874)                              |
| Net Adjustment for<br>Encumbrances                                | 1,316,261               | 240,715                                | 127,934                      | 1,020,886            | 4,064                                  |
| Net Adjustments for Other<br>Financing Sources (Uses)<br>Accruals | <u>(3,748,032)</u>      | <u>-</u>                               | <u>-</u>                     | <u>-</u>             | <u>-</u>                               |
| GAAP Basis  | <u>\$(7,468,225)</u>    | <u>\$ 446,846</u>                      | <u>\$(1,117,191)</u>         | <u>\$(3,837,664)</u> | <u>\$122,884</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.

**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, 2008.

**B. Litigation**

As of December 31, 2008, 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 the year ended June 30, 2008 the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Murray Ridge Production Center, Inc. A discretely presented component unit of Lorain County, of which the value of these services was estimated to be \$4,582,677 for such contributions.

In 2008 the County subsidized the Lorain County Port Authority \$188,500 in order to conduct a blight study and finance other activities of which \$144,250 was repaid during the year. The Port Authority is a discretely presented component unit of Lorain County, with an outstanding balance owed to the County in the amount of \$171,116 for current and prior years assistance.

**NOTE 23 - CONTRACTUAL COMMITMENTS**

During 2008, the County entered into various contracts for building construction and renovations totaling \$2,050,286. The amount paid on the contracts were \$926,176 with \$34,816 unused as actual costs were less than the contracted amount, leaving an outstanding contractual commitment of \$1,089,294.

**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.

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

**NOTE 25 – SUBSEQUENT EVENT**

On January 22, 2009 the County Commissioners increased the sales tax by one-half of one percent for a continuing period of time, for the purpose of supporting criminal and administrative justice services in Lorain County. The increase is subject to referendum on the November 2009 general election.

On May 13, 2009 the County issued \$5,570,000 Sewer Improvement Bond Anticipation Notes, Series 2009 for the payment of the principle and interest on and to retire Ohio Sewer System Improvement Notes, Series 2008. On May 29, 2009 the

County issued \$2,625,000 Highway Improvement Note, Series 2009 for the payment of Highway Improvement Note due June 2, 2009.

**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.
- 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, 2008 the value of these services was estimated to be \$4,582,677.
- 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 four financial institutions amounting to \$201,484 at June 30, 2008, which was insured for \$151,141 by the Federal Deposit Insurance Corporation. The organization had extended unsecured credit to regular customers amounting to \$226,855 at June 30, 2008.

**3. Investments**

Investments at June 30, 2008 consist of the bonds and funds, which are recorded at fair value.

**4. Investment Loss**

Investment loss for the year ended June 30, 2008, consisted of interest income, dividend income, and gains and losses, both realized and unrealized.

**5. Restricted Funds**

During the year ended June 30, 2008, 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.

As of December 31, 2008, the Authority has a liability to the County in the amount of \$171,116 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. 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.

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

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, 2008, the bank balance of the Authority’s deposits was \$22,488. Federal Depository Insurance covered the entire bank balance.

Investments – As of December 31, 2008, the Authority had the following investments and maturities:

| Investment Type                           | Fair Value  | Investment Maturity<br>Less than One Year |
|---|-------------|---|
| First American Government Obligation Fund | \$2,506,300 | \$2,506,300                               |

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 |
|---|------|

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.

### 3. Risk Management

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

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

### 4. Bond Fund Program

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

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

**Lorain County, Ohio**  
Notes to Financial Statements  
For the Year Ended December 31, 2008

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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 \$2,506,300 at December 31, 2008 and are reflected in the Statement of Net Assets.

**5. Capital Assets**

Capital asset activity for the year ended December 31, 2008, was as follows:

|                                    | Balance<br>01/01/08 | Additions   | Deletions | Balance<br>12/31/08 |
|------------------------------------|---------------------|-------------|-----------|---------------------|
| Capital Assets, Being Depreciated: |                     |             |           |                     |
| Buildings                          | \$ -                | \$1,500,000 | \$ -      | \$1,500,000         |

The building was donated on December 30, 2008. Depreciation will be calculated beginning January 1, 2009

**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.

**7. Letter of Credit**

On June 27, 2008, the Authority entered into an agreement to increase their Letter of Credit with Lorain National Bank from \$3 million to \$8 million. The purpose of the Letter of Credit is to supplement the reserves available in the Program Reserve Fund and enable the Authority to issue additional series of bonds under the indenture to finance costs of projects and promote the creation and preservation of jobs and employment opportunities within the County. As of December 31, 2008, the Authority has not used the Letter of Credit.

**8. Conduit Debt**

The Authority has issued revenue bonds and certificates of participation to provide financial assistance to governmental and non-profit entities for the acquisition and construction of facilities deemed to be in the public interest. The Authority is not obligated in any manner for repayment of the bonds or certificates of participation. Accordingly, a liability is not reported in the accompanying financial statements.

As of December 31, 2008 there were revenue bonds outstanding with an original issue amount of \$12 million, all of which was outstanding as of December 31, 2008 and certificates of participation outstanding with an original issue amount of \$28,835,000 of which \$26,210,000 remained outstanding at December 31, 2008.

**9. Change in Accounting Principles**

The GASB issued Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, which provide guidance on how to calculate and report costs and obligations associated with pollution cleanup efforts. The implementation of this statement has made no impact on the Authority's financial reporting or results of financial position for 2008.

The GASB issued Statement No. 50, Pension Disclosures an amendment of GASB Statements No. 25 & No. 27, which more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits. The implementation of this statement has made no impact on the Authority's financial reporting or results of financial position for 2008.

COMBINING FINANCIAL  
STATEMENTS AND SCHEDULES

## **General Fund**

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**General Fund (continued)**  
For the Year Ended December 31, 2008

|                                   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances  | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|--------------------|-------------------|-------------------|---------------|--------------------------------|---|
| <b>Revenues</b>                   |                    |                   |                   |               |                                |   |
| Property and Other Taxes          | \$ 8,452,393       | \$ 7,777,836      | \$ 7,777,836      | \$ -          | \$ 7,777,836                   | \$ -  |
| Sales Tax                         | 15,100,000         | 15,663,771        | 15,663,771        | -             | 15,663,771                     | -   |
| Charges for Services              | 2,845,210          | 3,935,925         | 3,935,929         | -             | 3,935,929                      | 4   |
| Licenses, Permits and Fees        | 9,374,520          | 8,021,428         | 8,051,685         | -             | 8,051,685                      | 30,257  |
| Fines and Forfeitures             | 1,645,000          | 1,513,977         | 1,525,733         | -             | 1,525,733                      | 11,756  |
| Intergovernmental                 | 6,933,158          | 8,713,583         | 8,713,583         | -             | 8,713,583                      | -   |
| Interest                          | 5,305,475          | 6,042,356         | 6,044,106         | -             | 6,044,106                      | 1,750   |
| Other                             | 1,303,729          | 1,104,344         | 1,104,386         | -             | 1,104,386                      | 42  |
| <b>Total Revenues</b>             | <b>50,959,485</b>  | <b>52,773,220</b> | <b>52,817,029</b> | <b>-</b>      | <b>52,817,029</b>              | <b>43,809</b>   |
| <b>Expenditures</b>               |                    |                   |                   |               |                                |   |
| <b>Current:</b>                   |                    |                   |                   |               |                                |   |
| <b>General Government:</b>        |                    |                   |                   |               |                                |   |
| <b>Legislative and Executive:</b> |                    |                   |                   |               |                                |   |
| <b>Commissioners:</b>             |                    |                   |                   |               |                                |   |
| Salaries and Wages                | 1,403,355          | 1,357,925         | 1,192,393         | -             | 1,192,393                      | 165,532   |
| Fringe Benefits                   | 196,948            | 208,924           | 195,995           | -             | 195,995                        | 12,929  |
| Supplies and Materials            | 31,533             | 39,625            | 36,393            | 2,482         | 38,875                         | 750   |
| Contractual Services              | 16,076             | 9,603             | 2,410             | -             | 2,410                          | 7,193   |
| Equipment                         | 36,636             | 62,395            | 54,072            | 5,255         | 59,327                         | 3,068   |
| Other                             | 30,636             | 37,698            | 15,093            | 12,761        | 27,854                         | 9,844   |
| <b>Total Commissioners</b>        | <b>1,715,184</b>   | <b>1,716,170</b>  | <b>1,496,356</b>  | <b>20,498</b> | <b>1,516,854</b>               | <b>199,316</b>  |
| <b>Auditor:</b>                   |                    |                   |                   |               |                                |   |
| Salaries and Wages                | 1,419,509          | 1,574,626         | 1,565,564         | -             | 1,565,564                      | 9,062   |
| Fringe Benefits                   | 202,296            | 241,745           | 241,745           | -             | 241,745                        | -   |
| Supplies and Materials            | 43,144             | 48,144            | 37,931            | -             | 37,931                         | 10,213  |
| Contractual Services              | 236,336            | 217,836           | 115,176           | 93,900        | 209,076                        | 8,760   |
| Equipment                         | 1,219              | 9,219             | 5,949             | 1,401         | 7,350                          | 1,869   |
| Other                             | 125,033            | 176,570           | 148,525           | 3,255         | 151,780                        | 24,790  |
| <b>Total Auditor</b>              | <b>2,027,537</b>   | <b>2,268,140</b>  | <b>2,114,890</b>  | <b>98,556</b> | <b>2,213,446</b>               | <b>54,694</b>   |
| <b>Treasurer:</b>                 |                    |                   |                   |               |                                |   |
| Salaries and Wages                | 360,841            | 384,840           | 384,803           | -             | 384,803                        | 37  |
| Fringe Benefits                   | 52,499             | 61,288            | 61,150            | -             | 61,150                         | 138   |
| Supplies and Materials            | 18,709             | 10,635            | 1,681             | -             | 1,681                          | 8,954   |
| Contractual Services              | 10,499             | 46,099            | 33,857            | -             | 33,857                         | 12,242  |
| Equipment                         | 4,791              | 7,065             | 800               | -             | 800                            | 6,265   |
| Other                             | 11,384             | 11,384            | 4,577             | -             | 4,577                          | 6,807   |
| <b>Total Treasurer</b>            | <b>458,723</b>     | <b>521,311</b>    | <b>486,868</b>    | <b>-</b>      | <b>486,868</b>                 | <b>34,443</b>   |
| <b>Prosecuting Attorney:</b>      |                    |                   |                   |               |                                |   |
| Salaries and Wages                | 2,960,999          | 3,568,696         | 3,567,232         | -             | 3,567,232                      | 1,464   |
| Fringe Benefits                   | 503,002            | 692,500           | 664,304           | -             | 664,304                        | 28,196  |
| Supplies and Materials            | 40,943             | 51,173            | 43,736            | 5,443         | 49,179                         | 1,994   |
| Contractual Services              | 10,574             | 26,472            | 24,478            | -             | 24,478                         | 1,994   |
| Equipment                         | 72,315             | 64,815            | 43,441            | 19,551        | 62,992                         | 1,823   |
| Other                             | 71,978             | 66,250            | 62,512            | -             | 62,512                         | 3,738   |
| <b>Total Prosecuting Attorney</b> | <b>3,659,811</b>   | <b>4,469,906</b>  | <b>4,405,703</b>  | <b>24,994</b> | <b>4,430,697</b>               | <b>39,209</b>   |

**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, 2008

|                                    | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|--------------------|------------------|------------------|----------------|--------------------------------|---|
| <b>Records Center:</b>             |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 147,205            | 147,205          | 135,155          | -              | 135,155                        | 12,050  |
| Fringe Benefits                    | 22,259             | 22,339           | 21,135           | -              | 21,135                         | 1,204   |
| Supplies and Materials             | 9,332              | 9,332            | 8,648            | -              | 8,648                          | 684   |
| Contractual Services               | 44,311             | 47,034           | 22,990           | 14,201         | 37,191                         | 9,843   |
| Equipment                          | 25,248             | 1,617            | 968              | -              | 968                            | 649   |
| Other                              | 854                | 854              | 393              | -              | 393                            | 461   |
| <b>Total Records Center</b>        | <b>249,209</b>     | <b>228,381</b>   | <b>189,289</b>   | <b>14,201</b>  | <b>203,490</b>                 | <b>24,891</b>   |
| <b>Board of Revisions:</b>         |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 79,401             | 84,602           | 84,008           | -              | 84,008                         | 594   |
| Fringe Benefits                    | 11,648             | 13,784           | 13,784           | -              | 13,784                         | -   |
| Supplies and Materials             | 1,572              | 932              | 814              | -              | 814                            | 118   |
| Contractual Services               | 487                | 417              | 371              | -              | 371                            | 46  |
| Equipment                          | 1,910              | 2,835            | 2,607            | -              | 2,607                          | 228   |
| Other                              | 1,316              | -                | -                | -              | -                              | -   |
| <b>Total Board of Revisions</b>    | <b>96,334</b>      | <b>102,570</b>   | <b>101,584</b>   | <b>-</b>       | <b>101,584</b>                 | <b>986</b>  |
| <b>Board of Elections:</b>         |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 1,314,298          | 1,672,384        | 1,624,589        | -              | 1,624,589                      | 47,795  |
| Fringe Benefits                    | 151,961            | 198,856          | 197,597          | -              | 197,597                        | 1,259   |
| Supplies and Materials             | 129,735            | 457,948          | 452,137          | 2,881          | 455,018                        | 2,930   |
| Contractual Services               | 118,680            | 168,087          | 160,709          | -              | 160,709                        | 7,378   |
| Equipment                          | 25,918             | 156,617          | 116,599          | 8,246          | 124,845                        | 31,772  |
| Other                              | 50,904             | 36,794           | 33,258           | 1,767          | 35,025                         | 1,769   |
| <b>Total Board of Elections</b>    | <b>1,791,496</b>   | <b>2,690,686</b> | <b>2,584,889</b> | <b>12,894</b>  | <b>2,597,783</b>               | <b>92,903</b>   |
| <b>Community Maintenance:</b>      |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 1,651,366          | 1,662,461        | 1,609,864        | -              | 1,609,864                      | 52,597  |
| Fringe Benefits                    | 252,991            | 275,534          | 259,644          | -              | 259,644                        | 15,890  |
| Supplies and Materials             | 683,078            | 743,435          | 663,363          | 41,226         | 704,589                        | 38,846  |
| Contractual Services               | 3,449,025          | 3,888,563        | 3,547,225        | 274,577        | 3,821,802                      | 66,761  |
| Equipment                          | 137,083            | 183,435          | 148,674          | 16,095         | 164,769                        | 18,666  |
| Capital Outlay                     | 34,125             | 125              | -                | -              | -                              | 125   |
| Other                              | 30,307             | 19,341           | 7,954            | -              | 7,954                          | 11,387  |
| <b>Total Community Maintenance</b> | <b>6,237,975</b>   | <b>6,772,894</b> | <b>6,236,724</b> | <b>331,898</b> | <b>6,568,622</b>               | <b>204,272</b>  |
| <b>Community Development:</b>      |                    |                  |                  |                |                                |   |
| Salaries and Wages                 | 597,200            | 605,934          | 556,041          | -              | 556,041                        | 49,893  |
| Fringe Benefits                    | 114,500            | 106,650          | 91,144           | -              | 91,144                         | 15,506  |
| Supplies and Materials             | 5,742              | 6,682            | 3,691            | -              | 3,691                          | 2,991   |
| Contractual Services               | 195,748            | 497,475          | 323,150          | 7,500          | 330,650                        | 166,825   |
| Equipment                          | 5,000              | 5,000            | -                | -              | -                              | 5,000   |
| Other                              | 97,586             | 98,038           | 67,261           | -              | 67,261                         | 30,777  |
| <b>Total Community Development</b> | <b>1,015,776</b>   | <b>1,319,779</b> | <b>1,041,287</b> | <b>7,500</b>   | <b>1,048,787</b>               | <b>270,992</b>  |

**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, 2008

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|----------------|--------------------------------|---|
| <b>Recorder:</b>  |                    |                   |                   |                |                                |   |
| Salaries and Wages  | 648,442            | 704,577           | 703,272           | -              | 703,272                        | 1,305   |
| Fringe Benefits   | 95,110             | 108,036           | 107,956           | -              | 107,956                        | 80  |
| Supplies and Materials  | 10,456             | 12,619            | 12,349            | -              | 12,349                         | 270   |
| Contractual Services  | -                  | 2,390             | 2,389             | -              | 2,389                          | 1   |
| Other   | 9,374              | 7,907             | 7,905             | -              | 7,905                          | 2   |
| <b>Total Recorder</b>   | <b>763,382</b>     | <b>835,529</b>    | <b>833,871</b>    | <b>-</b>       | <b>833,871</b>                 | <b>1,658</b>  |
| <b>Port Authority:</b>  |                    |                   |                   |                |                                |   |
| Contractual Services  | 25,000             | 25,000            | 25,000            | -              | 25,000                         | -   |
| <b>Total Port Authority</b>                                     | <b>25,000</b>      | <b>25,000</b>     | <b>25,000</b>     | <b>-</b>       | <b>25,000</b>                  | <b>-</b>  |
| <b>Building Inspection:</b>                                     |                    |                   |                   |                |                                |   |
| Salaries and Wages  | 110,000            | 110,000           | 92,398            | -              | 92,398                         | 17,602  |
| Fringe Benefits   | 19,743             | 18,178            | 15,617            | -              | 15,617                         | 2,561   |
| Supplies and Materials  | 2,400              | 2,100             | 1,366             | -              | 1,366                          | 734   |
| Contractual Services  | 1,200              | 2,314             | 2,314             | -              | 2,314                          | -   |
| Equipment   | -                  | -                 | -                 | -              | -                              | -   |
| Other   | 9,050              | 8,236             | 2,669             | -              | 2,669                          | 5,567   |
| <b>Total Building Inspection</b>                                | <b>142,393</b>     | <b>140,828</b>    | <b>114,364</b>    | <b>-</b>       | <b>114,364</b>                 | <b>26,464</b>   |
| <b>Insurance/Pensions/Taxes:</b>                                |                    |                   |                   |                |                                |   |
| Fringe Benefits   | 7,507,489          | 7,272,048         | 6,891,343         | -              | 6,891,343                      | 380,705   |
| Contractual Services  | 25,600             | 25,600            | 5,635             | -              | 5,635                          | 19,965  |
| Other   | 83,779             | 176,199           | 130,439           | 2,874          | 133,313                        | 42,886  |
| <b>Total Insurance/Pensions/Taxes</b>                           | <b>7,616,868</b>   | <b>7,473,847</b>  | <b>7,027,417</b>  | <b>2,874</b>   | <b>7,030,291</b>               | <b>443,556</b>  |
| <b>Miscellaneous:</b>   |                    |                   |                   |                |                                |   |
| Fringe Benefits   | -                  | 15,656            | 15,656            | -              | 15,656                         | -   |
| Contractual Services  | 1,281,369          | 1,287,016         | 858,790           | 364,318        | 1,223,108                      | 63,908  |
| Other   | 5,340,574          | 1,141,700         | 1,021,256         | 71,464         | 1,092,720                      | 48,980  |
| <b>Total Miscellaneous</b>                                      | <b>6,621,943</b>   | <b>2,444,372</b>  | <b>1,895,702</b>  | <b>435,782</b> | <b>2,331,484</b>               | <b>112,888</b>  |
| <b>Total General Government -<br/>Legislative and Executive</b> | <b>32,421,631</b>  | <b>31,009,413</b> | <b>28,553,944</b> | <b>949,197</b> | <b>29,503,141</b>              | <b>1,506,272</b>  |
| <b>Judicial:</b>  |                    |                   |                   |                |                                |   |
| <b>Court of Appeals:</b>  |                    |                   |                   |                |                                |   |
| Contractual Services  | 197,211            | 197,211           | 185,383           | -              | 185,383                        | 11,828  |
| <b>Total Court of Appeals</b>                                   | <b>197,211</b>     | <b>197,211</b>    | <b>185,383</b>    | <b>-</b>       | <b>185,383</b>                 | <b>11,828</b>   |

**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, 2008

|   | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances  | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|------------------|------------------|---------------|--------------------------------|---|
| <b>Common Pleas Court:</b>                                  |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 2,257,975          | 2,533,614        | 2,530,430        | -             | 2,530,430                      | 3,184   |
| Fringe Benefits   | 355,445            | 409,407          | 408,643          | -             | 408,643                        | 764   |
| Supplies and Materials                                      | 56,763             | 58,763           | 32,147           | -             | 32,147                         | 26,616  |
| Contractual Services  | 997,482            | 1,292,759        | 1,176,245        | -             | 1,176,245                      | 116,514   |
| Equipment   | 49,101             | 30,601           | 21,824           | -             | 21,824                         | 8,777   |
| Other   | 30,399             | 36,629           | 19,626           | -             | 19,626                         | 17,003  |
| <b>Total Common Pleas Court</b>                             | <b>3,747,165</b>   | <b>4,361,773</b> | <b>4,188,915</b> | <b>-</b>      | <b>4,188,915</b>               | <b>172,858</b>  |
| <b>Domestic Relations-Domestic Relations:</b>               |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 2,209,360          | 2,314,500        | 2,304,353        | -             | 2,304,353                      | 10,147  |
| Fringe Benefits   | 340,264            | 372,118          | 369,445          | -             | 369,445                        | 2,673   |
| Supplies and Materials                                      | 43,433             | 82,094           | 32,360           | 49,668        | 82,028                         | 66  |
| Contractual Services  | 20,916             | 31,003           | 26,927           | -             | 26,927                         | 4,076   |
| Equipment   | 35,640             | 58,580           | 51,988           | 5,892         | 57,880                         | 700   |
| Other   | 34,691             | 29,991           | 28,355           | 1,470         | 29,825                         | 166   |
| <b>Total Domestic Relations -<br/>Domestic Relations</b>    | <b>2,684,304</b>   | <b>2,888,286</b> | <b>2,813,428</b> | <b>57,030</b> | <b>2,870,458</b>               | <b>17,828</b>   |
| <b>Domestic Relations-Juvenile Probation:</b>               |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 1,527,107          | 1,581,451        | 1,580,666        | -             | 1,580,666                      | 785   |
| Fringe Benefits   | 227,672            | 245,572          | 243,483          | -             | 243,483                        | 2,089   |
| Supplies and Materials                                      | 44,708             | 42,795           | 35,838           | 6,926         | 42,764                         | 31  |
| Contractual Services  | 415,828            | 449,544          | 443,762          | 1,636         | 445,398                        | 4,146   |
| Equipment   | 36,150             | 32,765           | 30,208           | 1,282         | 31,490                         | 1,275   |
| Other   | 35,000             | 44,200           | 30,442           | 10,750        | 41,192                         | 3,008   |
| <b>Total Domestic Relations -<br/>Juvenile Probation</b>    | <b>2,286,465</b>   | <b>2,396,327</b> | <b>2,364,399</b> | <b>20,594</b> | <b>2,384,993</b>               | <b>11,334</b>   |
| <b>Domestic Relations-Juvenile Detention Home:</b>          |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 1,190,800          | 1,470,609        | 1,462,223        | -             | 1,462,223                      | 8,386   |
| Fringe Benefits   | 177,815            | 227,116          | 225,636          | -             | 225,636                        | 1,480   |
| Supplies and Materials                                      | 96,844             | 106,452          | 92,040           | 12,727        | 104,767                        | 1,685   |
| Contractual Services  | 407,753            | 484,227          | 437,049          | 41,933        | 478,982                        | 5,245   |
| Equipment   | 11,462             | 50,607           | 13,510           | 36,896        | 50,406                         | 201   |
| Other   | 744                | 2,312            | 2,300            | -             | 2,300                          | 12  |
| <b>Total Domestic Relations-Juvenile<br/>Detention Home</b> | <b>1,885,418</b>   | <b>2,341,323</b> | <b>2,232,758</b> | <b>91,556</b> | <b>2,324,314</b>               | <b>17,009</b>   |
| <b>Domestic Relations-Child Support:</b>                    |                    |                  |                  |               |                                |   |
| Salaries and Wages  | 215,280            | 430,207          | 428,877          | -             | 428,877                        | 1,330   |
| Fringe Benefits   | 102,854            | 206,587          | 204,703          | -             | 204,703                        | 1,884   |
| Supplies and Materials                                      | 36,290             | 20,074           | 151              | 19,496        | 19,647                         | 427   |
| Contractual Services  | 29,941             | 9,507            | 6,455            | 405           | 6,860                          | 2,647   |
| Equipment   | 975                | 2,232            | 1,300            | -             | 1,300                          | 932   |
| Other   | 5,500              | 5,156            | 3,083            | 606           | 3,689                          | 1,467   |
| <b>Total Domestic Relations-Child Support:</b>              | <b>390,840</b>     | <b>673,763</b>   | <b>644,569</b>   | <b>20,507</b> | <b>665,076</b>                 | <b>8,687</b>  |

**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, 2008

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|----------------|--------------------------------|---|
| <b>Domestic Relations-Hazel Webber Home:</b>          |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 499,200            | 376,164           | 373,802           | -              | 373,802                        | 2,362   |
| Fringe Benefits                                       | 74,527             | 56,888            | 55,260            | -              | 55,260                         | 1,628   |
| Supplies and Materials                                | 6,912              | 14,227            | 12,963            | -              | 12,963                         | 1,264   |
| Contractual Services                                  | 43,282             | 42,845            | 37,118            | 5,047          | 42,165                         | 680   |
| Equipment   | 5,475              | 3,335             | 3,327             | -              | 3,327                          | 8   |
| Other   | 344                | 1,314             | 1,161             | -              | 1,161                          | 153   |
| <b>Total Domestic Relations-Hazel<br/>Webber Home</b> | <b>629,740</b>     | <b>494,773</b>    | <b>483,631</b>    | <b>5,047</b>   | <b>488,678</b>                 | <b>6,095</b>  |
| <b>Probate Court:</b>                                 |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 505,858            | 541,531           | 540,774           | -              | 540,774                        | 757   |
| Fringe Benefits                                       | 74,701             | 86,960            | 86,644            | -              | 86,644                         | 316   |
| Supplies and Materials                                | 15,400             | 22,708            | 21,905            | 427            | 22,332                         | 376   |
| Contractual Services                                  | 31,633             | 27,799            | 23,333            | 4,466          | 27,799                         | -   |
| Equipment   | 12,431             | 1,349             | 1,349             | -              | 1,349                          | -   |
| Other   | 3,608              | 5,686             | 5,686             | -              | 5,686                          | -   |
| <b>Total Probate Court</b>                            | <b>643,631</b>     | <b>686,033</b>    | <b>679,691</b>    | <b>4,893</b>   | <b>684,584</b>                 | <b>1,449</b>  |
| <b>Clerk of Courts:</b>                               |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 1,072,586          | 1,273,325         | 1,272,598         | -              | 1,272,598                      | 727   |
| Fringe Benefits                                       | 141,941            | 200,207           | 200,000           | -              | 200,000                        | 207   |
| Supplies and Materials                                | 32,175             | 47,947            | 46,899            | -              | 46,899                         | 1,048   |
| Contractual Services                                  | 53,771             | 44,623            | 42,749            | 6,248          | 48,997                         | (4,374)   |
| Equipment   | 21,938             | 20,713            | 14,423            | -              | 14,423                         | 6,290   |
| Other   | 7,799              | 6,799             | 5,083             | -              | 5,083                          | 1,716   |
| <b>Total Clerk of Courts</b>                          | <b>1,330,210</b>   | <b>1,593,614</b>  | <b>1,581,752</b>  | <b>6,248</b>   | <b>1,588,000</b>               | <b>5,614</b>  |
| <b>Municipal Court:</b>                               |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 555,000            | 556,600           | 503,523           | -              | 503,523                        | 53,077  |
| Fringe Benefits                                       | 121,360            | 121,550           | 102,555           | -              | 102,555                        | 18,995  |
| Contractual Services                                  | 402,069            | 455,069           | 432,101           | -              | 432,101                        | 22,968  |
| <b>Total Municipal Courts</b>                         | <b>1,078,429</b>   | <b>1,133,219</b>  | <b>1,038,179</b>  | <b>-</b>       | <b>1,038,179</b>               | <b>95,040</b>   |
| <b>Education Law Libraries:</b>                       |                    |                   |                   |                |                                |   |
| Salaries and Wages                                    | 116,504            | 116,504           | 91,842            | -              | 91,842                         | 24,662  |
| Fringe Benefits                                       | 19,045             | 17,976            | 14,981            | -              | 14,981                         | 2,995   |
| <b>Total Education Law Libraries</b>                  | <b>135,549</b>     | <b>134,480</b>    | <b>106,823</b>    | <b>-</b>       | <b>106,823</b>                 | <b>27,657</b>   |
| <b>Total General Government - Judicial</b>            | <b>15,008,962</b>  | <b>16,900,802</b> | <b>16,319,528</b> | <b>205,875</b> | <b>16,525,403</b>              | <b>375,399</b>  |

**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, 2008

|   | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances   | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|------------------|------------------|----------------|--------------------------------|---|
| Public Safety:                                |                    |                  |                  |                |                                |   |
| Coroner:                                      |                    |                  |                  |                |                                |   |
| Salaries and Wages                            | 345,631            | 370,083          | 361,674          | -              | 361,674                        | 8,409   |
| Fringe Benefits                               | 51,555             | 53,555           | 52,842           | -              | 52,842                         | 713   |
| Supplies and Materials                        | 2,250              | 2,400            | 2,088            | -              | 2,088                          | 312   |
| Contractual Services                          | 101,102            | 101,016          | 88,611           | 10,020         | 98,631                         | 2,385   |
| Equipment                                     | 4,750              | 100              | -                | -              | -                              | 100   |
| Other   | 14,428             | 14,928           | 12,354           | -              | 12,354                         | 2,574   |
| <b>Total Coroner</b>                          | <b>519,716</b>     | <b>542,082</b>   | <b>517,569</b>   | <b>10,020</b>  | <b>527,589</b>                 | <b>14,493</b>   |
| Sheriff:                                      |                    |                  |                  |                |                                |   |
| Salaries and Wages                            | 4,824,246          | 5,005,750        | 5,005,326        | -              | 5,005,326                      | 424   |
| Fringe Benefits                               | 811,889            | 916,168          | 907,469          | -              | 907,469                        | 8,699   |
| Supplies and Materials                        | 229,586            | 410,796          | 343,040          | 57,438         | 400,478                        | 10,318  |
| Contractual Services                          | 137,722            | 171,985          | 162,322          | 6,366          | 168,688                        | 3,297   |
| Equipment                                     | 454,520            | 648,852          | 609,482          | 31,177         | 640,659                        | 8,193   |
| Other   | 91,101             | 150,542          | 108,378          | 6,720          | 115,098                        | 35,444  |
| <b>Total Sheriff</b>                          | <b>6,549,064</b>   | <b>7,304,093</b> | <b>7,136,017</b> | <b>101,701</b> | <b>7,237,718</b>               | <b>66,375</b>   |
| Hazardous Materials Coordination:             |                    |                  |                  |                |                                |   |
| Salaries and Wages                            | 63,789             | 70,589           | 68,884           | -              | 68,884                         | 1,705   |
| Fringe Benefits                               | 9,252              | 11,755           | 11,689           | -              | 11,689                         | 66  |
| Supplies and Materials                        | 366                | -                | -                | -              | -                              | -   |
| Equipment                                     | 2,110              | -                | -                | -              | -                              | -   |
| Other   | 5,314              | 1,875            | 863              | -              | 863                            | 1,012   |
| <b>Total Hazardous Materials Coordination</b> | <b>80,831</b>      | <b>84,219</b>    | <b>81,436</b>    | <b>-</b>       | <b>81,436</b>                  | <b>2,783</b>  |
| Community Disaster Services:                  |                    |                  |                  |                |                                |   |
| Salaries and Wages                            | 108,033            | 134,313          | 126,943          | -              | 126,943                        | 7,370   |
| Fringe Benefits                               | 15,484             | 19,878           | 19,812           | -              | 19,812                         | 66  |
| Supplies and Materials                        | 8,908              | 13,370           | 10,539           | -              | 10,539                         | 2,831   |
| Contractual Services                          | 26,219             | 37,335           | 22,864           | 7,625          | 30,489                         | 6,846   |
| Equipment                                     | 27,625             | 16,975           | 15,507           | -              | 15,507                         | 1,468   |
| Other   | 5,509              | 4,896            | 4,171            | -              | 4,171                          | 725   |
| <b>Total Community Disaster Services</b>      | <b>191,778</b>     | <b>226,767</b>   | <b>199,836</b>   | <b>7,625</b>   | <b>207,461</b>                 | <b>19,306</b>   |
| <b>Total Public Safety</b>                    | <b>7,341,389</b>   | <b>8,157,161</b> | <b>7,934,858</b> | <b>119,346</b> | <b>8,054,204</b>               | <b>102,957</b>  |

**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, 2008

|   | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances  | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|------------------|------------------|---------------|--------------------------------|---|
| Public Works:                           |                    |                  |                  |               |                                |   |
| Engineer:                               |                    |                  |                  |               |                                |   |
| Salaries and Wages                      | 228,139            | 217,567          | 216,892          | -             | 216,892                        | 675   |
| Fringe Benefits                         | 33,303             | 35,479           | 34,903           | -             | 34,903                         | 576   |
| Supplies and Materials                  | 4,247              | 22,547           | 12,430           | 9,062         | 21,492                         | 1,055   |
| Contractual Services                    | 4,651              | 12,149           | 2,867            | 8,679         | 11,546                         | 603   |
| Equipment                               | 12,652             | 21,783           | 14,041           | 5,411         | 19,452                         | 2,331   |
| Other                                   | 3,669              | 1,588            | 1,094            | -             | 1,094                          | 494   |
| Total Public Works                      | <u>286,661</u>     | <u>311,113</u>   | <u>282,227</u>   | <u>23,152</u> | <u>305,379</u>                 | <u>5,734</u>  |
| Health:                                 |                    |                  |                  |               |                                |   |
| Registration of Vital Statistics:       |                    |                  |                  |               |                                |   |
| Contractual Services                    | 4,971              | 4,971            | 3,151            | -             | 3,151                          | 1,820   |
| Total Health                            | <u>4,971</u>       | <u>4,971</u>     | <u>3,151</u>     | <u>-</u>      | <u>3,151</u>                   | <u>1,820</u>  |
| Human Services:                         |                    |                  |                  |               |                                |   |
| Workforce Development Agency:           |                    |                  |                  |               |                                |   |
| Salaries and Wages                      | 249,559            | 48,468           | 24,179           | -             | 24,179                         | 24,289  |
| Fringe Benefits                         | 125,440            | 25,479           | 2,036            | -             | 2,036                          | 23,443  |
| Total Workforce Development Agency      | <u>374,999</u>     | <u>73,947</u>    | <u>26,215</u>    | <u>-</u>      | <u>26,215</u>                  | <u>47,732</u>   |
| Soldiers' Relief Commission Board:      |                    |                  |                  |               |                                |   |
| Salaries and Wages                      | 256,650            | 296,976          | 292,691          | -             | 292,691                        | 4,285   |
| Fringe Benefits                         | 41,200             | 43,051           | 42,785           | -             | 42,785                         | 266   |
| Supplies and Materials                  | 21,901             | 43,813           | 33,968           | 8,190         | 42,158                         | 1,655   |
| Contractual Services                    | 3,519              | 3,778            | 2,940            | -             | 2,940                          | 838   |
| Equipment                               | 5,704              | 11,697           | 6,686            | 4,851         | 11,537                         | 160   |
| Other                                   | 387,246            | 502,844          | 474,965          | 2,250         | 477,215                        | 25,629  |
| Total Soldiers' Relief Commission Board | <u>716,220</u>     | <u>902,159</u>   | <u>854,035</u>   | <u>15,291</u> | <u>869,326</u>                 | <u>32,833</u>   |
| Public Assistance:                      |                    |                  |                  |               |                                |   |
| Other - Grants                          | 1,500,000          | 1,295,000        | 1,249,191        | -             | 1,249,191                      | 45,809  |
| Total Public Assistance                 | <u>1,500,000</u>   | <u>1,295,000</u> | <u>1,249,191</u> | <u>-</u>      | <u>1,249,191</u>               | <u>45,809</u>   |
| Total Human Services                    | <u>2,591,219</u>   | <u>2,271,106</u> | <u>2,129,441</u> | <u>15,291</u> | <u>2,144,732</u>               | <u>126,374</u>  |
| Capital Outlay:                         |                    |                  |                  |               |                                |   |
| Capital Improvements                    | 775,876            | 264,471          | 35,290           | -             | 35,290                         | 229,181   |
| Total Capital Outlay                    | <u>775,876</u>     | <u>264,471</u>   | <u>35,290</u>    | <u>-</u>      | <u>35,290</u>                  | <u>229,181</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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|----------------------|-----------------------|---|---|
| <b>Intergovernmental:</b>   |                            |                         |                      |                       |   |   |
| Contractual Services  | 5,913                      | 3,718                   | -                    | 3,400                 | 3,400                                   | 318   |
| Other - Grants  | -                          | 497,000                 | 497,000              | -                     | 497,000                                 | -   |
| <b>Total Intergovernmental</b>  | <u>5,913</u>               | <u>500,718</u>          | <u>497,000</u>       | <u>3,400</u>          | <u>500,400</u>                          | <u>318</u>  |
| <b>Total Expenditures</b>   | <u>58,436,622</u>          | <u>59,419,755</u>       | <u>55,755,439</u>    | <u>1,316,261</u>      | <u>57,071,700</u>                       | <u>2,348,055</u>  |
| <b>(Deficiency) of Revenues<br/>(Under) Expenditures</b>  | <u>(7,477,137)</u>         | <u>(6,646,535)</u>      | <u>(2,938,410)</u>   | <u>(1,316,261)</u>    | <u>(4,254,671)</u>                      | <u>2,391,864</u>  |
| <b>Other Financing Sources (Uses)</b>   |                            |                         |                      |                       |   |   |
| Advances - In   | 350,000                    | 5,669,154               | 5,669,154            | -                     | 5,669,154                               | -   |
| Advances - Out  | -                          | (2,013,762)             | (2,013,762)          | -                     | (2,013,762)                             | -   |
| Operating Transfers - In  | -                          | 92,640                  | 92,640               | -                     | 92,640                                  | -   |
| Operating Transfers - Out   | (5,498,200)                | (6,835,865)             | (5,058,668)          | -                     | (5,058,668)                             | 1,777,197   |
| <b>Total Other Financing Sources (Uses)</b>   | <u>(5,148,200)</u>         | <u>(3,087,833)</u>      | <u>(1,310,636)</u>   | <u>-</u>              | <u>(1,310,636)</u>                      | <u>1,777,197</u>  |
| <b>(Deficiency) of Revenues and Other Financing<br/>Sources (Under) Expenditures<br/>and Other Financing (Uses)</b> | <u>(12,625,337)</u>        | <u>(9,734,368)</u>      | <u>(4,249,046)</u>   | <u>\$ (1,316,261)</u> | <u>\$ (5,565,307)</u>                   | <u>\$ 4,169,061</u>   |
| <b>Fund Balance at Beginning of Year</b>  | <u>14,889,089</u>          | <u>14,889,089</u>       | <u>14,889,089</u>    |                       |   |   |
| <b>Fund Balance at End of Year</b>  | <u>\$ 2,263,752</u>        | <u>\$ 5,154,721</u>     | <u>\$ 10,640,043</u> |                       |   |   |

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

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

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

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

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

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

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

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

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

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

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

**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**

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

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

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

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

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

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

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

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

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

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

**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**

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**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**

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**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.

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

**Foreclosure Special Project Fund** – To account for revenues derived from foreclosure cases.

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

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

**Lorain County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2008**

|  | <b>Nonmajor Special Revenue Funds</b>             |                  |  |  |  |
|--|---|------------------|--|--|--|
|  | <b>Alcohol<br/>and Drug<br/>Service<br/>Board</b> | <b>T-Federal</b> | <b>Community<br/>Development<br/>Block<br/>Grant</b> | <b>Lorain<br/>Area<br/>Microloan<br/>Program</b> | <b>Computerized<br/>Legal<br/>Research</b> |
| <b>Assets</b>                              |   |                  |  |  |  |
| Cash and Cash Equivalents                  | \$ 734,179  | \$ 61,214        | \$ 378,308   | \$ 200,524                                       | \$ 850,665                                 |
| Cash with Fiscal Agent                     | -   | -                | 308,759  | -  | -  |
| Cash in Segregated Accounts                | 5   | -                | -  | -  | -  |
| Receivables, Net of Allowances             | 1,735,541   | -                | 125,823  | -  | 13,534                                     |
| Notes Receivable                           | -   | -                | 420,666  | 100,126  | -  |
| Due from Other Funds                       | -   | -                | -  | -  | -  |
| Materials and Supplies Inventory           | 2,616   | -                | -  | -  | -  |
| <b>Total Assets</b>                        | <b>\$ 2,472,341</b>                               | <b>\$ 61,214</b> | <b>\$ 1,233,556</b>                                  | <b>\$ 300,650</b>                                | <b>\$ 864,199</b>                          |
| <b>Liabilities</b>                         |   |                  |  |  |  |
| Accounts Payable                           | \$ 541,293  | \$ 19,794        | \$ 47,007  | \$ 100,126                                       | \$ 5,000                                   |
| Contracts Payable                          | -   | -                | -  | -  | 1,677                                      |
| Intergovernmental Payable                  | 9,073   | 1,631            | 5,910  | -  | -  |
| Advance from Other Funds                   | -   | -                | 7,542  | -  | -  |
| Due to Other Funds                         | -   | -                | 200,000  | -  | -  |
| Deferred Revenue                           | 1,051,993   | -                | 74,403   | -  | -  |
| Notes Payable                              | -   | -                | -  | -  | -  |
| <b>Total Liabilities</b>                   | <b>1,602,359</b>                                  | <b>21,425</b>    | <b>334,862</b>                                       | <b>100,126</b>                                   | <b>6,677</b>                               |
| <b>Fund Balances</b>                       |   |                  |  |  |  |
| <b>Reserved for:</b>                       |   |                  |  |  |  |
| Encumbrances                               | 33,111  | -                | 10,204   | -  | 29,547                                     |
| Inventory                                  | 2,616   | -                | -  | -  | -  |
| Notes Receivable                           | -   | -                | 420,666  | 100,126  | -  |
| Debt Service                               | -   | -                | -  | -  | -  |
| <b>Unreserved(Deficit), reported in:</b>   |   |                  |  |  |  |
| Special Revenue Funds                      | 834,255   | 39,789           | 467,824  | 100,398  | 827,975                                    |
| Debt Service Funds                         | -   | -                | -  | -  | -  |
| Capital Project Funds                      | -   | -                | -  | -  | -  |
| <b>Total Fund Balances (Deficit)</b>       | <b>869,982</b>                                    | <b>39,789</b>    | <b>898,694</b>                                       | <b>200,524</b>                                   | <b>857,522</b>                             |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 2,472,341</b>                               | <b>\$ 61,214</b> | <b>\$ 1,233,556</b>                                  | <b>\$ 300,650</b>                                | <b>\$ 864,199</b>                          |

**Nonmajor Special Revenue Funds**

| <b>Jail Facility Operation</b> | <b>Dog and Kennel</b> | <b>Recycle Ohio</b> | <b>Solid Waste</b>  | <b>Justice Assistance Grant Program</b> | <b>Real Estate Assessment</b> |
|--------------------------------|-----------------------|---------------------|---------------------|---|-------------------------------|
| \$ 90,705                      | \$ 130,892            | \$ 35,747           | \$ 1,764,586        | \$ 7,878                                | \$ 4,908,431                  |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | 8,002                 | -                   | -                   | -                                       | 3,165                         |
| 1,146,596                      | 32,812                | 2,000               | 436,835             | -                                       | 3,165                         |
| -                              | -                     | -                   | 157,727             | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| <u>\$ 1,237,301</u>            | <u>\$ 171,706</u>     | <u>\$ 37,747</u>    | <u>\$ 2,359,148</u> | <u>\$ 7,878</u>                         | <u>\$ 4,914,761</u>           |
| <br>                           |                       |                     |                     |   |                               |
| \$ 287,900                     | \$ 25,827             | \$ -                | \$ 30,358           | \$ -                                    | \$ 45,579                     |
| 76,070                         | -                     | -                   | -                   | -                                       | 102,273                       |
| 309,263                        | 8,218                 | -                   | 44,178              | -                                       | 41,923                        |
| 300,000                        | -                     | -                   | -                   | -                                       | -                             |
| 1,497                          | 20,000                | -                   | 3,433               | -                                       | -                             |
| -                              | -                     | 2,000               | -                   | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| <u>974,730</u>                 | <u>54,045</u>         | <u>2,000</u>        | <u>77,969</u>       | <u>-</u>                                | <u>189,775</u>                |
| <br>                           |                       |                     |                     |   |                               |
| 15,235                         | 7,009                 | -                   | 101,714             | -                                       | 296,307                       |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | 157,727             | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| 247,336                        | 110,652               | 35,747              | 2,021,738           | 7,878                                   | 4,428,679                     |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| <u>262,571</u>                 | <u>117,661</u>        | <u>35,747</u>       | <u>2,281,179</u>    | <u>7,878</u>                            | <u>4,724,986</u>              |
| <br>                           |                       |                     |                     |   |                               |
| <u>\$ 1,237,301</u>            | <u>\$ 171,706</u>     | <u>\$ 37,747</u>    | <u>\$ 2,359,148</u> | <u>\$ 7,878</u>                         | <u>\$ 4,914,761</u>           |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2008

|  | Nonmajor Special Revenue Funds |                         |                         |                          |                                     |
|--|--------------------------------|-------------------------|-------------------------|--------------------------|-------------------------------------|
|  | DRETAC                         | Certificate<br>of Title | Recorder's<br>Equipment | Intensive<br>Supervision | Motor<br>Vehicle<br>Gasoline<br>Tax |
| <b>Assets</b>                              |                                |                         |                         |                          |                                     |
| Cash and Cash Equivalents                  | \$ 809,047                     | \$ 43,133               | \$ 43,164               | \$ 76,655                | \$ 1,193,811                        |
| Cash with Fiscal Agent                     | -                              | -                       | -                       | -                        | -                                   |
| Cash in Segregated Accounts                | -                              | -                       | -                       | -                        | -                                   |
| Receivables, Net of Allowances             | 11,449                         | 5,382                   | 2,182                   | 281,694                  | 539,217                             |
| Notes Receivable                           | -                              | -                       | -                       | -                        | -                                   |
| Due from Other Funds                       | -                              | -                       | -                       | -                        | 24,566                              |
| Materials and Supplies Inventory           | -                              | -                       | -                       | -                        | 800,518                             |
| <b>Total Assets</b>                        | <u>\$ 820,496</u>              | <u>\$ 48,515</u>        | <u>\$ 45,346</u>        | <u>\$ 358,349</u>        | <u>\$ 2,558,112</u>                 |
| <b>Liabilities</b>                         |                                |                         |                         |                          |                                     |
| Accounts Payable                           | \$ 18,401                      | \$ 22,660               | \$ -                    | \$ 17,218                | \$ 201,855                          |
| Contracts Payable                          | 9,669                          | -                       | -                       | -                        | 76,251                              |
| Intergovernmental Payable                  | 15,390                         | 28,837                  | -                       | 14,991                   | 157,059                             |
| Advance from Other Funds                   | -                              | -                       | -                       | -                        | -                                   |
| Due to Other Funds                         | -                              | 30,000                  | -                       | -                        | 10,957                              |
| Deferred Revenue                           | -                              | -                       | -                       | 141,847                  | -                                   |
| Notes Payable                              | -                              | -                       | -                       | -                        | -                                   |
| <b>Total Liabilities</b>                   | <u>43,460</u>                  | <u>81,497</u>           | <u>-</u>                | <u>174,056</u>           | <u>446,122</u>                      |
| <b>Fund Balances</b>                       |                                |                         |                         |                          |                                     |
| Reserved for:                              |                                |                         |                         |                          |                                     |
| Encumbrances                               | 21,823                         | -                       | -                       | 6                        | 259,046                             |
| Inventory                                  | -                              | -                       | -                       | -                        | 800,518                             |
| Notes Receivable                           | -                              | -                       | -                       | -                        | -                                   |
| Debt Service                               | -                              | -                       | -                       | -                        | -                                   |
| Unreserved(Deficit), reported in:          |                                |                         |                         |                          |                                     |
| Special Revenue Funds                      | 755,213                        | (32,982)                | 45,346                  | 184,287                  | 1,052,426                           |
| Debt Service Funds                         | -                              | -                       | -                       | -                        | -                                   |
| Capital Project Funds                      | -                              | -                       | -                       | -                        | -                                   |
| <b>Total Fund Balances (Deficit)</b>       | <u>777,036</u>                 | <u>(32,982)</u>         | <u>45,346</u>           | <u>184,293</u>           | <u>2,111,990</u>                    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 820,496</u>              | <u>\$ 48,515</u>        | <u>\$ 45,346</u>        | <u>\$ 358,349</u>        | <u>\$ 2,558,112</u>                 |

**Nonmajor Special Revenue Funds**

| <b>Drug Court</b> | <b>Bascule Bridge</b> | <b>Community Housing Improvement</b> | <b>Youth Services</b> | <b>Reclaim Ohio</b> | <b>Medically Handicapped Child</b> |
|-------------------|-----------------------|--------------------------------------|-----------------------|---------------------|------------------------------------|
| \$ 52,094         | \$ 47,200             | \$ 22,518                            | \$ 330,156            | \$ 1,758,330        | \$ 387,001                         |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| 107,662           | 63,236                | -                                    | 82,626                | 843,605             | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | 2,421                 | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| <u>\$ 159,756</u> | <u>\$ 110,436</u>     | <u>\$ 22,518</u>                     | <u>\$ 415,203</u>     | <u>\$ 2,601,935</u> | <u>\$ 387,001</u>                  |
| <br>              |                       |                                      |                       |                     |                                    |
| \$ 8,178          | \$ 23,243             | \$ -                                 | \$ 7,571              | \$ 45,426           | \$ -                               |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| 2,364             | 14,869                | -                                    | 4,418                 | 52,892              | 37,517                             |
| -                 | 129,000               | -                                    | 80,000                | -                   | -                                  |
| -                 | 20,000                | -                                    | -                     | -                   | -                                  |
| 107,662           | -                     | -                                    | 17,325                | 421,803             | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| <u>118,204</u>    | <u>187,112</u>        | <u>-</u>                             | <u>109,314</u>        | <u>520,121</u>      | <u>37,517</u>                      |
| <br>              |                       |                                      |                       |                     |                                    |
| -                 | 4,382                 | -                                    | 1,466                 | 899                 | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| 41,552            | (81,058)              | 22,518                               | 304,423               | 2,080,915           | 349,484                            |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| <u>41,552</u>     | <u>(76,676)</u>       | <u>22,518</u>                        | <u>305,889</u>        | <u>2,081,814</u>    | <u>349,484</u>                     |
| <br>              |                       |                                      |                       |                     |                                    |
| <u>\$ 159,756</u> | <u>\$ 110,436</u>     | <u>\$ 22,518</u>                     | <u>\$ 415,203</u>     | <u>\$ 2,601,935</u> | <u>\$ 387,001</u>                  |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2008

| <b>Nonmajor Special Revenue Funds</b>      |                                  |  |                     |                            |                                       |
|--|----------------------------------|--|---------------------|----------------------------|---------------------------------------|
|  | <b>Indigent<br/>Guardianship</b> | <b>County<br/>Probation<br/>Services</b> | <b>TB Clinic</b>    | <b>Court<br/>Mediation</b> | <b>County<br/>Erosion<br/>Control</b> |
| <b>Assets</b>                              |                                  |  |                     |                            |                                       |
| Cash and Cash Equivalents                  | \$ 119,239                       | \$ 258,914                               | \$ 737,149          | \$ 584,799                 | \$ 11,510                             |
| Cash with Fiscal Agent                     | -                                | -  | -                   | -                          | -                                     |
| Cash in Segregated Accounts                | -                                | -  | 8,857               | -                          | -                                     |
| Receivables, Net of Allowances             | 1,239                            | 13,746                                   | 715,097             | 21,687                     | -                                     |
| Notes Receivable                           | -                                | -  | -                   | -                          | 146,461                               |
| Due from Other Funds                       | -                                | -  | -                   | -                          | -                                     |
| Materials and Supplies Inventory           | -                                | -  | 7,766               | -                          | -                                     |
| <b>Total Assets</b>                        | <b>\$ 120,478</b>                | <b>\$ 272,660</b>                        | <b>\$ 1,468,869</b> | <b>\$ 606,486</b>          | <b>\$ 157,971</b>                     |
| <b>Liabilities</b>                         |                                  |  |                     |                            |                                       |
| Accounts Payable                           | \$ 1,248                         | \$ 4,625                                 | \$ 8,906            | \$ 3,698                   | \$ -                                  |
| Contracts Payable                          | -                                | -  | -                   | -                          | -                                     |
| Intergovernmental Payable                  | -                                | 5,399                                    | 11,189              | 4,344                      | -                                     |
| Advance from Other Funds                   | -                                | -  | -                   | -                          | 53,403                                |
| Due to Other Funds                         | -                                | -  | -                   | -                          | -                                     |
| Deferred Revenue                           | -                                | -  | 697,184             | -                          | -                                     |
| Notes Payable                              | -                                | -  | -                   | -                          | -                                     |
| <b>Total Liabilities</b>                   | <b>1,248</b>                     | <b>10,024</b>                            | <b>717,279</b>      | <b>8,042</b>               | <b>53,403</b>                         |
| <b>Fund Balances</b>                       |                                  |  |                     |                            |                                       |
| Reserved for:                              |                                  |  |                     |                            |                                       |
| Encumbrances                               | -                                | -  | -                   | -                          | -                                     |
| Inventory                                  | -                                | -  | 7,766               | -                          | -                                     |
| Notes Receivable                           | -                                | -  | -                   | -                          | 146,461                               |
| Debt Service                               | -                                | -  | -                   | -                          | -                                     |
| Unreserved(Deficit), reported in:          |                                  |  |                     |                            |                                       |
| Special Revenue Funds                      | 119,230                          | 262,636                                  | 743,824             | 598,444                    | (41,893)                              |
| Debt Service Funds                         | -                                | -  | -                   | -                          | -                                     |
| Capital Project Funds                      | -                                | -  | -                   | -                          | -                                     |
| <b>Total Fund Balances (Deficit)</b>       | <b>119,230</b>                   | <b>262,636</b>                           | <b>751,590</b>      | <b>598,444</b>             | <b>104,568</b>                        |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 120,478</b>                | <b>\$ 272,660</b>                        | <b>\$ 1,468,869</b> | <b>\$ 606,486</b>          | <b>\$ 157,971</b>                     |

**Nonmajor Special Revenue Funds**

| <b>Supportive Living</b> | <b>Golden Acres</b> | <b>Metropolitan Enforcement Group</b> | <b>Crime Laboratory</b> | <b>911 System</b>   | <b>Child Support Enforcement Agency</b> |
|--------------------------|---------------------|---------------------------------------|-------------------------|---------------------|---|
| \$ 5,750,256             | \$ 2,041,263        | \$ 622,846                            | \$ 1,125,950            | \$ 6,391,676        | \$ 2,475,495                            |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | 6,209                                 | -                       | -                   | -                                       |
| 457,457                  | 256,079             | 408,353                               | 194,868                 | 1,977,237           | 1,395,155                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | 128,472             | -                                     | -                       | -                   | 1,917                                   |
| <u>\$ 6,207,713</u>      | <u>\$ 2,425,814</u> | <u>\$ 1,037,408</u>                   | <u>\$ 1,320,818</u>     | <u>\$ 8,368,913</u> | <u>\$ 3,872,567</u>                     |
| <br>                     |                     |                                       |                         |                     |   |
| \$ 123,201               | \$ 133,873          | \$ 17,572                             | \$ 3,076                | \$ 31,807           | \$ 79,127                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| 118,939                  | 94,475              | 23,285                                | 3,794                   | 30,792              | 99,676                                  |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | 6,185                                 | -                       | -                   | 832,047                                 |
| -                        | -                   | 382,689                               | 191,345                 | 1,875,637           | 37,964                                  |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| <u>242,140</u>           | <u>228,348</u>      | <u>429,731</u>                        | <u>198,215</u>          | <u>1,938,236</u>    | <u>1,048,814</u>                        |
| <br>                     |                     |                                       |                         |                     |   |
| 12,761                   | 127,255             | 6,627                                 | 80                      | 47,850              | 109,683                                 |
| -                        | 128,472             | -                                     | -                       | -                   | 1,917                                   |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| 5,952,812                | 1,941,739           | 601,050                               | 1,122,523               | 6,382,827           | 2,712,153                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| <u>5,965,573</u>         | <u>2,197,466</u>    | <u>607,677</u>                        | <u>1,122,603</u>        | <u>6,430,677</u>    | <u>2,823,753</u>                        |
| <u>\$ 6,207,713</u>      | <u>\$ 2,425,814</u> | <u>\$ 1,037,408</u>                   | <u>\$ 1,320,818</u>     | <u>\$ 8,368,913</u> | <u>\$ 3,872,567</u>                     |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2008

|  | <b>Nonmajor Special Revenue Funds</b> |                                      |                              |                          |                           |
|--|---------------------------------------|--------------------------------------|------------------------------|--------------------------|---------------------------|
|  | <b>Drug<br/>Enforcement</b>           | <b>Law<br/>Enforcement<br/>Trust</b> | <b>Ditch<br/>Maintenance</b> | <b>Public<br/>Safety</b> | <b>Litter<br/>Control</b> |
| <b>Assets</b>                              |                                       |                                      |                              |                          |                           |
| Cash and Cash Equivalents                  | \$ 3,657                              | \$ -                                 | \$ 182,494                   | \$ 67,191                | \$ 629                    |
| Cash with Fiscal Agent                     | -                                     | -                                    | -                            | -                        | -                         |
| Cash in Segregated Accounts                | 403,234                               | 1,661,198                            | -                            | -                        | -                         |
| Receivables, Net of Allowances             | 18,273                                | -                                    | 47,966                       | 532,400                  | -                         |
| Notes Receivable                           | -                                     | -                                    | -                            | -                        | -                         |
| Due from Other Funds                       | -                                     | -                                    | -                            | -                        | -                         |
| Materials and Supplies Inventory           | 2,203                                 | -                                    | -                            | -                        | -                         |
| <b>Total Assets</b>                        | <b>\$ 427,367</b>                     | <b>\$ 1,661,198</b>                  | <b>\$ 230,460</b>            | <b>\$ 599,591</b>        | <b>\$ 629</b>             |
| <b>Liabilities</b>                         |                                       |                                      |                              |                          |                           |
| Accounts Payable                           | \$ -                                  | \$ -                                 | \$ -                         | \$ 47,292                | \$ -                      |
| Contracts Payable                          | -                                     | -                                    | -                            | -                        | -                         |
| Intergovernmental Payable                  | -                                     | -                                    | -                            | -                        | -                         |
| Advance from Other Funds                   | -                                     | -                                    | -                            | -                        | -                         |
| Due to Other Funds                         | 18,273                                | -                                    | -                            | -                        | -                         |
| Deferred Revenue                           | -                                     | -                                    | 47,966                       | 192,217                  | -                         |
| Notes Payable                              | -                                     | -                                    | -                            | -                        | -                         |
| <b>Total Liabilities</b>                   | <b>18,273</b>                         | <b>-</b>                             | <b>47,966</b>                | <b>239,509</b>           | <b>-</b>                  |
| <b>Fund Balances</b>                       |                                       |                                      |                              |                          |                           |
| <b>Reserved for:</b>                       |                                       |                                      |                              |                          |                           |
| Encumbrances                               | -                                     | -                                    | -                            | -                        | -                         |
| Inventory                                  | 2,203                                 | -                                    | -                            | -                        | -                         |
| Notes Receivable                           | -                                     | -                                    | -                            | -                        | -                         |
| Debt Service                               | -                                     | -                                    | -                            | -                        | -                         |
| <b>Unreserved(Deficit), reported in:</b>   |                                       |                                      |                              |                          |                           |
| Special Revenue Funds                      | 406,891                               | 1,661,198                            | 182,494                      | 360,082                  | 629                       |
| Debt Service Funds                         | -                                     | -                                    | -                            | -                        | -                         |
| Capital Project Funds                      | -                                     | -                                    | -                            | -                        | -                         |
| <b>Total Fund Balances (Deficit)</b>       | <b>409,094</b>                        | <b>1,661,198</b>                     | <b>182,494</b>               | <b>360,082</b>           | <b>629</b>                |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 427,367</b>                     | <b>\$ 1,661,198</b>                  | <b>\$ 230,460</b>            | <b>\$ 599,591</b>        | <b>\$ 629</b>             |

**Nonmajor Special Revenue Funds**

| <b>Linkages<br/>Plus/Byrne<br/>Memorial</b> | <b>P.A.I.R.</b>   | <b>Local Law<br/>Enforcement<br/>Block<br/>Grant</b> | <b>Violent<br/>Offender</b> | <b>Marriage<br/>Licenses</b> | <b>Medicaid<br/>Outreach</b> |
|---|-------------------|--|-----------------------------|------------------------------|------------------------------|
| \$ 18                                       | \$ 101,573        | \$ -   | \$ 43,802                   | \$ 76,238                    | \$ 1                         |
| -   | -                 | -  | -                           | -                            | -                            |
| -   | -                 | -  | 19,560                      | 2,016                        | -                            |
| -   | 5,417             | -  | -                           | -                            | -                            |
| -   | -                 | -  | -                           | -                            | -                            |
| <u>\$ 18</u>                                | <u>\$ 106,990</u> | <u>\$ -</u>  | <u>\$ 63,362</u>            | <u>\$ 78,254</u>             | <u>\$ 1</u>                  |
| \$ -  | \$ 14,049         | \$ -   | \$ 1,014                    | \$ 33,124                    | \$ -                         |
| -   | -                 | -  | -                           | -                            | -                            |
| -   | -                 | -  | -                           | -                            | -                            |
| -   | -                 | -  | 19,560                      | -                            | -                            |
| -   | -                 | -  | -                           | -                            | -                            |
| <u>-</u>                                    | <u>14,049</u>     | <u>-</u>   | <u>20,574</u>               | <u>33,124</u>                | <u>-</u>                     |
| -   | -                 | -  | -                           | -                            | -                            |
| -   | -                 | -  | -                           | -                            | -                            |
| -   | -                 | -  | -                           | -                            | -                            |
| 18  | 92,941            | -  | 42,788                      | 45,130                       | 1                            |
| -   | -                 | -  | -                           | -                            | -                            |
| <u>18</u>                                   | <u>92,941</u>     | <u>-</u>   | <u>42,788</u>               | <u>45,130</u>                | <u>1</u>                     |
| <u>\$ 18</u>                                | <u>\$ 106,990</u> | <u>\$ -</u>  | <u>\$ 63,362</u>            | <u>\$ 78,254</u>             | <u>\$ 1</u>                  |

(continued)

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2008

|                                     | <b>Nonmajor Special Revenue Funds</b> |   |                           |  |  |
|-------------------------------------|---------------------------------------|---|---------------------------|--|--|
|                                     | <u>Court<br/>Security</u>             | <u>Criminal<br/>History<br/>On-Line</u> | <u>MRDD-<br/>Medicaid</u> | <u>Prosecutor's<br/>Victim<br/>Witness</u> | <u>Enforcement<br/>and<br/>Education</u> |
| <b>Assets</b>                       |                                       |   |                           |  |  |
| Cash and Cash Equivalents           | \$ 75,722                             | \$ 8,506                                | \$ 3,043,598              | \$ 43,065                                  | \$ 22,006                                |
| Cash with Fiscal Agent              | -                                     | -                                       | -                         | -  | -  |
| Cash in Segregated Accounts         | -                                     | -                                       | -                         | -  | -  |
| Receivables, Net of Allowances      | -                                     | -                                       | -                         | 64,611                                     | -  |
| Notes Receivable                    | -                                     | -                                       | -                         | -  | -  |
| Due from Other Funds                | -                                     | -                                       | -                         | -  | -  |
| Materials and Supplies Inventory    | -                                     | -                                       | -                         | -  | -  |
| Total Assets                        | <u>\$ 75,722</u>                      | <u>\$ 8,506</u>                         | <u>\$ 3,043,598</u>       | <u>\$ 107,676</u>                          | <u>\$ 22,006</u>                         |
| <b>Liabilities</b>                  |                                       |   |                           |  |  |
| Accounts Payable                    | \$ -                                  | \$ -                                    | \$ 51,147                 | \$ 2,954                                   | \$ -                                     |
| Contracts Payable                   | -                                     | -                                       | -                         | -  | -  |
| Intergovernmental Payable           | -                                     | -                                       | 60,302                    | 3,752                                      | -  |
| Advance from Other Funds            | -                                     | -                                       | -                         | 10,670                                     | -  |
| Due to Other Funds                  | -                                     | -                                       | -                         | -  | -  |
| Deferred Revenue                    | -                                     | -                                       | -                         | 57,187                                     | -  |
| Notes Payable                       | -                                     | -                                       | -                         | -  | -  |
| Total Liabilities                   | <u>-</u>                              | <u>-</u>                                | <u>111,449</u>            | <u>74,563</u>                              | <u>-</u>                                 |
| <b>Fund Balances</b>                |                                       |   |                           |  |  |
| Reserved for:                       |                                       |   |                           |  |  |
| Encumbrances                        | -                                     | -                                       | 9,660                     | -  | -  |
| Inventory                           | -                                     | -                                       | -                         | -  | -  |
| Notes Receivable                    | -                                     | -                                       | -                         | -  | -  |
| Debt Service                        | -                                     | -                                       | -                         | -  | -  |
| Unreserved(Deficit), reported in:   |                                       |   |                           |  |  |
| Special Revenue Funds               | 75,722                                | 8,506                                   | 2,922,489                 | 33,113                                     | 22,006                                   |
| Debt Service Funds                  | -                                     | -                                       | -                         | -  | -  |
| Capital Project Funds               | -                                     | -                                       | -                         | -  | -  |
| Total Fund Balances (Deficit)       | <u>75,722</u>                         | <u>8,506</u>                            | <u>2,932,149</u>          | <u>33,113</u>                              | <u>22,006</u>                            |
| Total Liabilities and Fund Balances | <u>\$ 75,722</u>                      | <u>\$ 8,506</u>                         | <u>\$ 3,043,598</u>       | <u>\$ 107,676</u>                          | <u>\$ 22,006</u>                         |

**Nonmajor Special Revenue Funds**

| <b>Juvenile<br/>School<br/>Liaison</b> | <b>Help<br/>America<br/>Vote Act</b> | <b>MRDD-<br/>Capital</b> | <b>Workforce<br/>Investment<br/>Act</b> | <b>Sheriff's<br/>Concealed<br/>Handgun</b> | <b>Juvenile<br/>Indigent<br/>Alcohol<br/>Program</b> |
|--|--------------------------------------|--------------------------|---|--|--|
| \$ 15,600                              | \$ 14,204                            | \$ 482,445               | \$ 234,421                              | \$ 53,519                                  | \$ 3,631   |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | 4,307,671                               | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| <u>\$ 15,600</u>                       | <u>\$ 14,204</u>                     | <u>\$ 482,445</u>        | <u>\$ 4,542,092</u>                     | <u>\$ 53,519</u>                           | <u>\$ 3,631</u>                                      |
| \$ -                                   | \$ -                                 | \$ -                     | \$ 14,947                               | \$ -                                       | \$ -   |
| -                                      | -                                    | -                        | 197,869                                 | -  | -  |
| -                                      | -                                    | -                        | 76,559                                  | 16,826                                     | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | 39,064                                  | -  | -  |
| -                                      | -                                    | -                        | 3,866,863                               | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | <u>4,195,302</u>                        | <u>16,826</u>                              | -  |
| -                                      | -                                    | -                        | -                                       | 5,674                                      | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| 15,600                                 | 14,204                               | 482,445                  | 346,790                                 | 31,019                                     | 3,631  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| <u>15,600</u>                          | <u>14,204</u>                        | <u>482,445</u>           | <u>346,790</u>                          | <u>36,693</u>                              | <u>3,631</u>   |
| <u>\$ 15,600</u>                       | <u>\$ 14,204</u>                     | <u>\$ 482,445</u>        | <u>\$ 4,542,092</u>                     | <u>\$ 53,519</u>                           | <u>\$ 3,631</u>                                      |

(continued)

Lorain County, Ohio  
 Combining Balance Sheet  
 Nonmajor Governmental Funds (continued)  
 December 31, 2008

|  | <b>Nonmajor Special Revenue Funds</b> |  |                        |  |
|--|---------------------------------------|--|------------------------|--|
|  | <b>Atrazine<br/>Grant<br/>Program</b> | <b>Prosecutors<br/>Adult<br/>Diversion<br/>Program</b> | <b>AIM<br/>Program</b> | <b>Domestic<br/>Relations<br/>Title IV-E</b> |
| <b>Assets</b>                              |                                       |  |                        |  |
| Cash and Cash Equivalents                  | \$ 18,860                             | \$ 14,750  | \$ 253                 | \$ 2,607,252                                 |
| Cash with Fiscal Agent                     | -                                     | -  | -                      | -  |
| Cash in Segregated Accounts                | -                                     | -  | -                      | -  |
| Receivables, Net of Allowances             | -                                     | -  | -                      | 2,438,079                                    |
| Notes Receivable                           | -                                     | -  | -                      | -  |
| Due from Other Funds                       | -                                     | -  | -                      | -  |
| Materials and Supplies Inventory           | -                                     | -  | -                      | -  |
| <b>Total Assets</b>                        | <b><u>\$ 18,860</u></b>               | <b><u>\$ 14,750</u></b>                                | <b><u>\$ 253</u></b>   | <b><u>\$ 5,045,331</u></b>                   |
| <b>Liabilities</b>                         |                                       |  |                        |  |
| Accounts Payable                           | \$ -                                  | \$ -   | \$ -                   | \$ 7,607                                     |
| Contracts Payable                          | -                                     | -  | -                      | -  |
| Intergovernmental Payable                  | -                                     | -  | -                      | 11,596                                       |
| Advance from Other Funds                   | -                                     | -  | -                      | -  |
| Due to Other Funds                         | -                                     | -  | -                      | 2,421  |
| Deferred Revenue                           | -                                     | -  | -                      | 2,373,001                                    |
| Notes Payable                              | -                                     | -  | -                      | -  |
| <b>Total Liabilities</b>                   | <b><u>-</u></b>                       | <b><u>-</u></b>  | <b><u>-</u></b>        | <b><u>2,394,625</u></b>                      |
| <b>Fund Balances</b>                       |                                       |  |                        |  |
| Reserved for:                              |                                       |  |                        |  |
| Encumbrances                               | -                                     | -  | -                      | 977  |
| Inventory                                  | -                                     | -  | -                      | -  |
| Notes Receivable                           | -                                     | -  | -                      | -  |
| Debt Service                               | -                                     | -  | -                      | -  |
| Unreserved(Deficit), reported in:          |                                       |  |                        |  |
| Special Revenue Funds                      | 18,860                                | 14,750   | 253                    | 2,649,729                                    |
| Debt Service Funds                         | -                                     | -  | -                      | -  |
| Capital Project Funds                      | -                                     | -  | -                      | -  |
| <b>Total Fund Balances (Deficit)</b>       | <b><u>18,860</u></b>                  | <b><u>14,750</u></b>                                   | <b><u>253</u></b>      | <b><u>2,650,706</u></b>                      |
| <b>Total Liabilities and Fund Balances</b> | <b><u>\$ 18,860</u></b>               | <b><u>\$ 14,750</u></b>                                | <b><u>\$ 253</u></b>   | <b><u>\$ 5,045,331</u></b>                   |

**Nonmajor Special Revenue Funds**

| <b>Juvenile<br/>Attendance<br/>Grant</b> | <b>Ditch<br/>Rotary</b> | <b>Common<br/>Pleas<br/>Special<br/>Projects</b> | <b>Golden<br/>Acres<br/>Medicare</b> | <b>Law<br/>Enforcement<br/>Tech Grant</b> | <b>Watershed<br/>Coordinator<br/>Grant</b> |
|--|-------------------------|--|--------------------------------------|---|--|
| \$ -                                     | \$ 9,636                | \$ 349,293                                       | \$ 459,543                           | \$ 3,183                                  | \$ 48,022                                  |
| -  | -                       | -  | -                                    | -   | -  |
| -  | -                       | 10,750   | 50,229                               | 46,765                                    | 8,750                                      |
| -  | -                       | -  | -                                    | -   | -  |
| -  | -                       | -  | -                                    | -   | -  |
| <u>\$ -</u>                              | <u>\$ 9,636</u>         | <u>\$ 360,043</u>                                | <u>\$ 509,772</u>                    | <u>\$ 49,948</u>                          | <u>\$ 56,772</u>                           |
| \$ -                                     | \$ -                    | \$ -   | \$ 25,797                            | \$ -                                      | \$ -                                       |
| -  | -                       | -  | 28,791                               | -   | -  |
| -  | 42,080                  | -  | -                                    | -   | -  |
| -  | -                       | -  | -                                    | -   | -  |
| -  | -                       | -  | -                                    | -   | -  |
| -  | 42,080                  | -  | 54,588                               | -   | -  |
| -  | -                       | -  | 69,541                               | 3,183                                     | -  |
| -  | -                       | -  | -                                    | -   | -  |
| -  | -                       | -  | -                                    | -   | -  |
| -  | (32,444)                | 360,043  | 385,643                              | 46,765                                    | 56,772                                     |
| -  | -                       | -  | -                                    | -   | -  |
| -  | (32,444)                | 360,043  | 455,184                              | 49,948                                    | 56,772                                     |
| <u>\$ -</u>                              | <u>\$ 9,636</u>         | <u>\$ 360,043</u>                                | <u>\$ 509,772</u>                    | <u>\$ 49,948</u>                          | <u>\$ 56,772</u>                           |

(continued)

**Lorain County, Ohio**  
Combining Balance Sheet  
Nonmajor Governmental Funds (continued)  
December 31, 2008

|  | <b>Nonmajor Special Revenue Funds</b>           |   |                               |   | <b>Total<br/>Nonmajor<br/>Special Revenue<br/>Funds</b> |
|--|---|---|-------------------------------|---|---|
|  | <b>Northern<br/>Border<br/>Initiative Grant</b> | <b>Continuing<br/>Professional<br/>Training</b> | <b>SERC Grant<br/>Account</b> | <b>Foreclosure<br/>Special<br/>Project Fund<br/>Account</b> |   |
| <b>Assets</b>                              |   |   |                               |   |   |
| Cash and Cash Equivalents                  | \$ 60,337                                       | \$ 24   | \$ 36,907                     | \$ 296,980  | \$ 42,422,695   |
| Cash with Fiscal Agent                     | -   | -   | -                             | -   | 308,759   |
| Cash in Segregated Accounts                | -   | -   | -                             | -   | 2,090,670   |
| Receivables, Net of Allowances             | 3,106   | 10,080  | -                             | 48,125  | 18,482,658  |
| Notes Receivable                           | -   | -   | -                             | -   | 824,980   |
| Due from Other Funds                       | -   | -   | -                             | -   | 32,404  |
| Materials and Supplies Inventory           | -   | -   | -                             | -   | 943,492   |
| <b>Total Assets</b>                        | <b>\$ 63,443</b>                                | <b>\$ 10,104</b>                                | <b>\$ 36,907</b>              | <b>\$ 345,105</b>   | <b>\$ 65,105,658</b>                                    |
| <b>Liabilities</b>                         |   |   |                               |   |   |
| Accounts Payable                           | \$ -  | \$ -  | \$ -                          | \$ 3,666  | \$ 2,056,166  |
| Contracts Payable                          | -   | -   | -                             | -   | 492,600   |
| Intergovernmental Payable                  | -   | -   | -                             | 3,621   | 1,313,082   |
| Advance from Other Funds                   | -   | -   | -                             | -   | 622,695   |
| Due to Other Funds                         | 27,585  | -   | -                             | 1,037   | 1,212,499   |
| Deferred Revenue                           | -   | 10,080  | -                             | -   | 11,568,726  |
| Notes Payable                              | -   | -   | -                             | -   | -   |
| <b>Total Liabilities</b>                   | <b>27,585</b>                                   | <b>10,080</b>                                   | <b>-</b>                      | <b>8,324</b>  | <b>17,265,768</b>                                       |
| <b>Fund Balances</b>                       |   |   |                               |   |   |
| Reserved for:                              |   |   |                               |   |   |
| Encumbrances                               | 21,051  | -   | -                             | -   | 1,195,091   |
| Inventory                                  | -   | -   | -                             | -   | 943,492   |
| Notes Receivable                           | -   | -   | -                             | -   | 824,980   |
| Debt Service                               | -   | -   | -                             | -   | -   |
| Unreserved(Deficit), reported in:          |   |   |                               |   |   |
| Special Revenue Funds                      | 14,807  | 24  | 36,907                        | 336,781   | 44,876,327  |
| Debt Service Funds                         | -   | -   | -                             | -   | -   |
| Capital Project Funds                      | -   | -   | -                             | -   | -   |
| <b>Total Fund Balances (Deficit)</b>       | <b>35,858</b>                                   | <b>24</b>                                       | <b>36,907</b>                 | <b>336,781</b>  | <b>47,839,890</b>                                       |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 63,443</b>                                | <b>\$ 10,104</b>                                | <b>\$ 36,907</b>              | <b>\$ 345,105</b>   | <b>\$ 65,105,658</b>                                    |

Lorain County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2008

|  | <u>Debt<br/>Service<br/>Fund</u> | <u>Capital Project<br/>Jail<br/>Facility<br/>Construction</u> | <u>Total<br/>Nonmajor<br/>Governmental<br/>Funds</u> |
|--|----------------------------------|---|--|
| <b>Assets</b>                              |                                  |   |  |
| Cash and Cash Equivalents                  | \$ 157,823                       | \$ 629,070  | \$ 43,209,588  |
| Cash with Fiscal Agent                     | -                                | -   | 308,759  |
| Cash in Segregated Accounts                | -                                | -   | 2,090,670  |
| Receivables, Net of Allowances             | 5,223,989                        | -   | 23,706,647   |
| Notes Receivable                           | -                                | -   | 824,980  |
| Due from Other Funds                       | 1,287                            | -   | 33,691   |
| Materials and Supplies Inventory           | -                                | -   | 943,492  |
| <b>Total Assets</b>                        | <u>\$ 5,383,099</u>              | <u>\$ 629,070</u>   | <u>\$ 71,117,827</u>                                 |
| <b>Liabilities</b>                         |                                  |   |  |
| Accounts Payable                           | \$ -                             | \$ -  | \$ 2,056,166   |
| Contracts Payable                          | -                                | -   | 492,600  |
| Intergovernmental Payable                  | -                                | -   | 1,313,082  |
| Advance from Other Funds                   | 789,057                          | -   | 1,411,752  |
| Due to Other Funds                         | 183,762                          | -   | 1,396,261  |
| Deferred Revenue                           | 5,087,263                        | -   | 16,655,989   |
| Notes Payable                              | 375,000                          | -   | 375,000  |
| <b>Total Liabilities</b>                   | <u>6,435,082</u>                 | <u>-</u>  | <u>23,700,850</u>                                    |
| <b>Fund Balances</b>                       |                                  |   |  |
| <b>Reserved for:</b>                       |                                  |   |  |
| Encumbrances                               | -                                | 48,274  | 1,243,365  |
| Inventory                                  | -                                | -   | 943,492  |
| Notes Receivable                           | -                                | -   | 824,980  |
| Debt Service                               | 157,823                          | -   | 157,823  |
| <b>Unreserved(Deficit), reported in:</b>   |                                  |   |  |
| Special Revenue Funds                      | -                                | -   | 44,876,327   |
| Debt Service Funds                         | (1,209,806)                      | -   | (1,209,806)  |
| Capital Project Funds                      | -                                | 580,796   | 580,796  |
| <b>Total Fund Balances (Deficit)</b>       | <u>(1,051,983)</u>               | <u>629,070</u>  | <u>47,416,977</u>                                    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 5,383,099</u>              | <u>\$ 629,070</u>   | <u>\$ 71,117,827</u>                                 |

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2008

|  | Nonmajor Special Revenue Funds          |                         |  |  |                                   |
|--|---|-------------------------|--|--|-----------------------------------|
|  | Alcohol<br>and Drug<br>Service<br>Board | T-Federal               | Community<br>Development<br>Block<br>Grant | Lorain<br>Area<br>Microloan<br>Program | Computerized<br>Legal<br>Research |
| <b>Revenues</b>  |   |                         |  |  |                                   |
| Taxes:   |   |                         |  |  |                                   |
| Property   | \$ -                                    | \$ -                    | \$ -                                       | \$ -                                   | \$ -                              |
| Sales  | -                                       | -                       | -  | -                                      | -                                 |
| Licenses, Permits and Fees                                   | -                                       | -                       | -  | -                                      | -                                 |
| Charges for Services   | -                                       | -                       | -  | -                                      | 282,445                           |
| Fines and Forfeitures  | -                                       | -                       | -  | -                                      | -                                 |
| Intergovernmental Revenue                                    | 4,257,423                               | 20,914                  | 593,807                                    | -                                      | -                                 |
| Special Assessments  | -                                       | -                       | -  | -                                      | -                                 |
| Interest Income  | -                                       | -                       | 20,390                                     | -                                      | -                                 |
| Other  | 83,687                                  | 46                      | -  | 3,434                                  | 113                               |
| <b>Total Revenues</b>  | <u>4,341,110</u>                        | <u>20,960</u>           | <u>614,197</u>                             | <u>3,434</u>                           | <u>282,558</u>                    |
| <b>Expenditures</b>  |   |                         |  |  |                                   |
| Current:   |   |                         |  |  |                                   |
| General Government:  |   |                         |  |  |                                   |
| Legislative and Executive                                    | -                                       | -                       | -  | -                                      | 306,439                           |
| Judicial   | -                                       | -                       | -  | -                                      | -                                 |
| Public Safety  | -                                       | 104,487                 | -  | -                                      | -                                 |
| Public Works   | -                                       | -                       | -  | -                                      | -                                 |
| Health   | 4,809,574                               | -                       | -  | -                                      | -                                 |
| Human Services   | -                                       | -                       | -  | -                                      | -                                 |
| Economic Development and Assistance                          | -                                       | -                       | 423,964                                    | -                                      | -                                 |
| Debt Service:  |   |                         |  |  |                                   |
| Principal Paid   | -                                       | -                       | -  | -                                      | -                                 |
| Interest Paid  | -                                       | -                       | -  | -                                      | -                                 |
| Capital Outlay   | -                                       | -                       | -  | -                                      | -                                 |
| <b>Total Expenditures</b>                                    | <u>4,809,574</u>                        | <u>104,487</u>          | <u>423,964</u>                             | <u>-</u>                               | <u>306,439</u>                    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(468,464)</u>                        | <u>(83,527)</u>         | <u>190,233</u>                             | <u>3,434</u>                           | <u>(23,881)</u>                   |
| <b>Other Financing Sources</b>                               |   |                         |  |  |                                   |
| Transfers In   | -                                       | 73,222                  | -  | -                                      | -                                 |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                                | <u>73,222</u>           | <u>-</u>                                   | <u>-</u>                               | <u>-</u>                          |
| <b>Net Change in Fund Balance</b>                            | <b>(468,464)</b>                        | <b>(10,305)</b>         | <b>190,233</b>                             | <b>3,434</b>                           | <b>(23,881)</b>                   |
| Fund Balance (Deficit) at Beginning of<br>Year               | 1,338,637                               | 50,094                  | 708,461                                    | 197,090                                | 881,403                           |
| Increase (Decrease) in Reserve<br>for Inventory              | <u>(191)</u>                            | <u>-</u>                | <u>-</u>                                   | <u>-</u>                               | <u>-</u>                          |
| <b>Fund Balance (Deficit) at End of Year</b>                 | <u><b>\$ 869,982</b></u>                | <u><b>\$ 39,789</b></u> | <u><b>\$ 898,694</b></u>                   | <u><b>\$ 200,524</b></u>               | <u><b>\$ 857,522</b></u>          |

**Nonmajor Special Revenue Funds**

| <b>Jail Facility Operation</b> | <b>Dog and Kennel</b> | <b>Recycle Ohio</b> | <b>Solid Waste</b>  | <b>Justice Assistance Grant Program</b> | <b>Real Estate Assessment</b> |
|--------------------------------|-----------------------|---------------------|---------------------|---|-------------------------------|
| \$ -                           | \$ -                  | \$ -                | \$ -                | \$ -                                    | \$ -                          |
| 7,621,008                      | -                     | -                   | -                   | -                                       | -                             |
| -                              | 440,309               | -                   | 3,081,130           | -                                       | -                             |
| -                              | 48,612                | -                   | -                   | -                                       | 3,389,463                     |
| -                              | 41,856                | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | -                   | 15,680                                  | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | 8,038               | -                                       | -                             |
| 3,835                          | 4,050                 | -                   | 21,147              | -                                       | 774                           |
| <u>7,624,843</u>               | <u>534,827</u>        | <u>-</u>            | <u>3,110,315</u>    | <u>15,680</u>                           | <u>3,390,237</u>              |
| -                              | -                     | -                   | -                   | -                                       | 2,899,716                     |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| 12,445,551                     | -                     | -                   | -                   | 23,744                                  | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | 488,932               | -                   | 3,591,486           | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| <u>12,445,551</u>              | <u>488,932</u>        | <u>-</u>            | <u>3,591,486</u>    | <u>23,744</u>                           | <u>2,899,716</u>              |
| <u>(4,820,708)</u>             | <u>45,895</u>         | <u>-</u>            | <u>(481,171)</u>    | <u>(8,064)</u>                          | <u>490,521</u>                |
| <u>4,200,000</u>               | <u>-</u>              | <u>-</u>            | <u>-</u>            | <u>-</u>                                | <u>-</u>                      |
| <u>4,200,000</u>               | <u>-</u>              | <u>-</u>            | <u>-</u>            | <u>-</u>                                | <u>-</u>                      |
| (620,708)                      | 45,895                | -                   | (481,171)           | (8,064)                                 | 490,521                       |
| 883,279                        | 71,766                | 35,747              | 2,762,350           | 15,942                                  | 4,234,465                     |
| -                              | -                     | -                   | -                   | -                                       | -                             |
| <u>\$ 262,571</u>              | <u>\$ 117,661</u>     | <u>\$ 35,747</u>    | <u>\$ 2,281,179</u> | <u>\$ 7,878</u>                         | <u>\$ 4,724,986</u>           |

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2008

Nonmajor Special Revenue Funds

|  | DRETAC                   | Certificate<br>of Title   | Recorder's<br>Equipment | Intensive<br>Supervision | Motor<br>Vehicle<br>Gasoline<br>Tax |
|--|--------------------------|---------------------------|-------------------------|--------------------------|-------------------------------------|
| <b>Revenues</b>  |                          |                           |                         |                          |                                     |
| Taxes  |                          |                           |                         |                          |                                     |
| Property   | \$ -                     | \$ -                      | \$ -                    | \$ -                     | \$ -                                |
| Sales  | -                        | -                         | -                       | -                        | -                                   |
| Licenses, Permits, and Fees                                  | -                        | -                         | 83,274                  | -                        | -                                   |
| Charges for Services   | 722,524                  | 1,076,092                 | -                       | -                        | 234,814                             |
| Fines and Forfeitures  | -                        | -                         | -                       | -                        | 304,259                             |
| Intergovernmental Revenue                                    | -                        | -                         | -                       | 557,570                  | 7,171,880                           |
| Special Assessments  | -                        | -                         | -                       | -                        | -                                   |
| Interest Income  | -                        | -                         | -                       | -                        | 38,371                              |
| Other  | 69,915                   | 2,468                     | 10,390                  | -                        | 233,514                             |
| <b>Total Revenues</b>  | <u>792,439</u>           | <u>1,078,560</u>          | <u>93,664</u>           | <u>557,570</u>           | <u>7,982,838</u>                    |
| <b>Expenditures</b>  |                          |                           |                         |                          |                                     |
| Current:   |                          |                           |                         |                          |                                     |
| General Government:  |                          |                           |                         |                          |                                     |
| Legislative and Executive                                    | 775,498                  | 1,140,486                 | 82,031                  | -                        | -                                   |
| Judicial   | -                        | -                         | -                       | -                        | -                                   |
| Public Safety  | -                        | -                         | -                       | 545,909                  | -                                   |
| Public Works   | -                        | -                         | -                       | -                        | 8,301,721                           |
| Health   | -                        | -                         | -                       | -                        | -                                   |
| Human Services   | -                        | -                         | -                       | -                        | -                                   |
| Economic Development and Assistance                          | -                        | -                         | -                       | -                        | -                                   |
| Debt Service:  |                          |                           |                         |                          |                                     |
| Principal Repayments   | -                        | -                         | -                       | -                        | 86,902                              |
| Interest Paid  | -                        | -                         | -                       | -                        | -                                   |
| Capital Outlay   | -                        | -                         | -                       | -                        | -                                   |
| <b>Total Expenditures</b>                                    | <u>775,498</u>           | <u>1,140,486</u>          | <u>82,031</u>           | <u>545,909</u>           | <u>8,388,623</u>                    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>16,941</u>            | <u>(61,926)</u>           | <u>11,633</u>           | <u>11,661</u>            | <u>(405,785)</u>                    |
| <b>Other Financing Sources</b>                               |                          |                           |                         |                          |                                     |
| Transfers In   | -                        | -                         | -                       | -                        | -                                   |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                 | <u>-</u>                  | <u>-</u>                | <u>-</u>                 | <u>-</u>                            |
| <b>Net Change in Fund Balance</b>                            | <b>16,941</b>            | <b>(61,926)</b>           | <b>11,633</b>           | <b>11,661</b>            | <b>(405,785)</b>                    |
| <b>Fund Balance (Deficit) at Beginning of<br/>Year</b>       | <b>760,095</b>           | <b>28,944</b>             | <b>33,713</b>           | <b>172,632</b>           | <b>2,439,471</b>                    |
| <b>Increase (Decrease) in Reserve<br/>for Inventory</b>      | <b>-</b>                 | <b>-</b>                  | <b>-</b>                | <b>-</b>                 | <b>78,304</b>                       |
| <b>Fund Balance (Deficit) at End of Year</b>                 | <u><b>\$ 777,036</b></u> | <u><b>\$ (32,982)</b></u> | <u><b>\$ 45,346</b></u> | <u><b>\$ 184,293</b></u> | <u><b>\$ 2,111,990</b></u>          |

**Nonmajor Special Revenue Funds**

| <b>Drug Court</b> | <b>Bascule Bridge</b> | <b>Community Housing Improvement</b> | <b>Youth Services</b> | <b>Reclaim Ohio</b> | <b>Medically Handicapped Child</b> |
|-------------------|-----------------------|--------------------------------------|-----------------------|---------------------|------------------------------------|
| \$ -              | \$ -                  | \$ -                                 | \$ -                  | \$ -                | \$ 330,277                         |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | 1,877                 | -                   | -                                  |
| 147,432           | 610,155               | -                                    | 208,093               | 2,132,745           | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| 4,126             | 157                   | 33,623                               | 224,117               | 13,846              | -                                  |
| <u>151,558</u>    | <u>610,312</u>        | <u>33,623</u>                        | <u>434,087</u>        | <u>2,146,591</u>    | <u>330,277</u>                     |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| 135,819           | -                     | -                                    | -                     | -                   | -                                  |
| -                 | 613,317               | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | 271,049               | 2,323,583           | 288,038                            |
| -                 | -                     | 7,056                                | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| <u>135,819</u>    | <u>613,317</u>        | <u>7,056</u>                         | <u>271,049</u>        | <u>2,323,583</u>    | <u>288,038</u>                     |
| 15,739            | (3,005)               | 26,567                               | 163,038               | (176,992)           | 42,239                             |
| -                 | -                     | -                                    | 10,761                | -                   | -                                  |
| -                 | -                     | -                                    | <u>10,761</u>         | -                   | -                                  |
| 15,739            | (3,005)               | 26,567                               | 173,799               | (176,992)           | 42,239                             |
| 25,813            | (73,671)              | (4,049)                              | 132,090               | 2,258,806           | 307,245                            |
| -                 | -                     | -                                    | -                     | -                   | -                                  |
| <u>\$ 41,552</u>  | <u>\$ (76,676)</u>    | <u>\$ 22,518</u>                     | <u>\$ 305,889</u>     | <u>\$ 2,081,814</u> | <u>\$ 349,484</u>                  |

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2008

Nonmajor Special Revenue Funds

|  | Indigent<br>Guardianship | County<br>Probation<br>Services | TB Clinic                | Court<br>Mediation       | County<br>Erosion<br>Control |
|--|--------------------------|---------------------------------|--------------------------|--------------------------|------------------------------|
| <b>Revenues</b>  |                          |                                 |                          |                          |                              |
| Taxes  |                          |                                 |                          |                          |                              |
| Property   | \$ -                     | \$ -                            | \$ 609,141               | \$ -                     | \$ -                         |
| Sales  | -                        | -                               | -                        | -                        | -                            |
| Licenses, Permits, and Fees                                  | -                        | 234,938                         | -                        | 277,624                  | -                            |
| Charges for Services   | 34,435                   | -                               | 4,131                    | -                        | -                            |
| Fines and Forfeitures  | -                        | -                               | -                        | -                        | -                            |
| Intergovernmental Revenue                                    | -                        | -                               | 185,661                  | -                        | -                            |
| Special Assessments  | -                        | -                               | -                        | -                        | -                            |
| Interest Income  | -                        | -                               | -                        | -                        | 8,640                        |
| Other  | 5                        | 102                             | -                        | 82                       | 10,000                       |
| <b>Total Revenues</b>  | <u>34,440</u>            | <u>235,040</u>                  | <u>798,933</u>           | <u>277,706</u>           | <u>18,640</u>                |
| <b>Expenditures</b>  |                          |                                 |                          |                          |                              |
| Current:   |                          |                                 |                          |                          |                              |
| General Government:  |                          |                                 |                          |                          |                              |
| Legislative and Executive                                    | -                        | -                               | -                        | -                        | -                            |
| Judicial   | 33,607                   | 87                              | -                        | -                        | -                            |
| Public Safety  | -                        | 198,239                         | -                        | 173,491                  | -                            |
| Public Works   | -                        | -                               | -                        | -                        | 53,233                       |
| Health   | -                        | -                               | 624,457                  | -                        | -                            |
| Human Services   | -                        | -                               | -                        | -                        | -                            |
| Economic Development and Assistance                          | -                        | -                               | -                        | -                        | -                            |
| Debt Service:  |                          |                                 |                          |                          |                              |
| Principal Repayments   | -                        | -                               | -                        | -                        | -                            |
| Interest Paid  | -                        | -                               | -                        | -                        | -                            |
| Capital Outlay   | -                        | -                               | -                        | -                        | -                            |
| <b>Total Expenditures</b>                                    | <u>33,607</u>            | <u>198,326</u>                  | <u>624,457</u>           | <u>173,491</u>           | <u>53,233</u>                |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>833</u>               | <u>36,714</u>                   | <u>174,476</u>           | <u>104,215</u>           | <u>(34,593)</u>              |
| <b>Other Financing Sources</b>                               |                          |                                 |                          |                          |                              |
| Transfers In   | -                        | -                               | -                        | -                        | -                            |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                 | <u>-</u>                        | <u>-</u>                 | <u>-</u>                 | <u>-</u>                     |
| <b>Net Change in Fund Balance</b>                            | <b>833</b>               | <b>36,714</b>                   | <b>174,476</b>           | <b>104,215</b>           | <b>(34,593)</b>              |
| <b>Fund Balance (Deficit) at Beginning of<br/>Year</b>       | <b>118,397</b>           | <b>225,922</b>                  | <b>580,606</b>           | <b>494,229</b>           | <b>139,161</b>               |
| <b>Increase (Decrease) in Reserve<br/>for Inventory</b>      | <u>-</u>                 | <u>-</u>                        | <u>(3,492)</u>           | <u>-</u>                 | <u>-</u>                     |
| <b>Fund Balance (Deficit) at End of Year</b>                 | <u><u>\$ 119,230</u></u> | <u><u>\$ 262,636</u></u>        | <u><u>\$ 751,590</u></u> | <u><u>\$ 598,444</u></u> | <u><u>\$ 104,568</u></u>     |

**Nonmajor Special Revenue Funds**

| <b>Supportive Living</b> | <b>Golden Acres</b> | <b>Metropolitan Enforcement Group</b> | <b>Crime Laboratory</b> | <b>911 System</b>   | <b>Child Support Enforcement Agency</b> |
|--------------------------|---------------------|---------------------------------------|-------------------------|---------------------|---|
| \$ -                     | \$ -                | \$ 334,325                            | \$ 167,162              | \$ 1,741,804        | \$ -                                    |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | 4,622,660           | -                                     | -                       | 673,063             | 1,316,848                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| 2,946,064                | -                   | 665,151                               | 55,805                  | 423,907             | 4,844,588                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| 4,967                    | 14,723              | -                                     | 52                      | 824                 | 4,026                                   |
| <u>2,951,031</u>         | <u>4,637,383</u>    | <u>999,476</u>                        | <u>223,019</u>          | <u>2,839,598</u>    | <u>6,165,462</u>                        |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | 1,247,283                             | 180,413                 | 1,581,033           | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| 4,248,936                | 4,378,237           | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | 6,495,540                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| <u>4,248,936</u>         | <u>4,378,237</u>    | <u>1,247,283</u>                      | <u>180,413</u>          | <u>1,581,033</u>    | <u>6,495,540</u>                        |
| (1,297,905)              | 259,146             | (247,807)                             | 42,606                  | 1,258,565           | (330,078)                               |
| -                        | -                   | -                                     | -                       | -                   | -                                       |
| <u>4,500,000</u>         | <u>-</u>            | <u>-</u>                              | <u>-</u>                | <u>-</u>            | <u>-</u>                                |
| <u>4,500,000</u>         | <u>-</u>            | <u>-</u>                              | <u>-</u>                | <u>-</u>            | <u>-</u>                                |
| 3,202,095                | 259,146             | (247,807)                             | 42,606                  | 1,258,565           | (330,078)                               |
| 2,763,478                | 1,814,551           | 855,484                               | 1,079,997               | 5,172,112           | 3,155,297                               |
| -                        | 123,769             | -                                     | -                       | -                   | (1,466)                                 |
| <u>\$ 5,965,573</u>      | <u>\$ 2,197,466</u> | <u>\$ 607,677</u>                     | <u>\$ 1,122,603</u>     | <u>\$ 6,430,677</u> | <u>\$ 2,823,753</u>                     |

(continued)

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2008

|  | <b>Nonmajor Special Revenue Funds</b> |                                      |                              |                          |                           |
|--|---------------------------------------|--------------------------------------|------------------------------|--------------------------|---------------------------|
|  | <b>Drug<br/>Enforcement</b>           | <b>Law<br/>Enforcement<br/>Trust</b> | <b>Ditch<br/>Maintenance</b> | <b>Public<br/>Safety</b> | <b>Litter<br/>Control</b> |
| <b>Revenues</b>  |                                       |                                      |                              |                          |                           |
| Taxes  |                                       |                                      |                              |                          |                           |
| Property   | \$ -                                  | \$ -                                 | \$ -                         | \$ -                     | \$ -                      |
| Sales  | -                                     | -                                    | -                            | -                        | -                         |
| Licenses, Permits, and Fees                                  | -                                     | -                                    | -                            | -                        | -                         |
| Charges for Services   | -                                     | -                                    | 41,025                       | -                        | -                         |
| Fines and Forfeitures  | 196,725                               | 378,784                              | -                            | -                        | -                         |
| Intergovernmental Revenue                                    | 18,273                                | -                                    | -                            | 428,670                  | -                         |
| Special Assessments  | -                                     | -                                    | -                            | -                        | -                         |
| Interest Income  | -                                     | -                                    | -                            | -                        | -                         |
| Other  | 973                                   | -                                    | -                            | -                        | -                         |
| <b>Total Revenues</b>  | <u>215,971</u>                        | <u>378,784</u>                       | <u>41,025</u>                | <u>428,670</u>           | <u>-</u>                  |
| <b>Expenditures</b>  |                                       |                                      |                              |                          |                           |
| Current:   |                                       |                                      |                              |                          |                           |
| General Government:  |                                       |                                      |                              |                          |                           |
| Legislative and Executive                                    | -                                     | -                                    | -                            | -                        | -                         |
| Judicial   | -                                     | -                                    | -                            | -                        | -                         |
| Public Safety  | 177,182                               | 498,202                              | -                            | 185,778                  | -                         |
| Public Works   | -                                     | -                                    | 21,138                       | -                        | -                         |
| Health   | -                                     | -                                    | -                            | -                        | -                         |
| Human Services   | -                                     | -                                    | -                            | -                        | -                         |
| Economic Development and Assistance                          | -                                     | -                                    | -                            | -                        | -                         |
| Debt Service:  |                                       |                                      |                              |                          |                           |
| Principal Repayments   | -                                     | -                                    | -                            | -                        | -                         |
| Interest Paid  | -                                     | -                                    | -                            | -                        | -                         |
| Capital Outlay   | -                                     | -                                    | -                            | -                        | -                         |
| <b>Total Expenditures</b>                                    | <u>177,182</u>                        | <u>498,202</u>                       | <u>21,138</u>                | <u>185,778</u>           | <u>-</u>                  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>38,789</u>                         | <u>(119,418)</u>                     | <u>19,887</u>                | <u>242,892</u>           | <u>-</u>                  |
| <b>Other Financing Sources</b>                               |                                       |                                      |                              |                          |                           |
| Transfers In   | -                                     | -                                    | -                            | -                        | -                         |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                              | <u>-</u>                             | <u>-</u>                     | <u>-</u>                 | <u>-</u>                  |
| Net Change in Fund Balance                                   | 38,789                                | (119,418)                            | 19,887                       | 242,892                  | -                         |
| Fund Balance (Deficit) at Beginning of<br>Year               | 370,142                               | 1,780,616                            | 162,607                      | 117,190                  | 629                       |
| Increase (Decrease) in Reserve<br>for Inventory              | <u>163</u>                            | <u>-</u>                             | <u>-</u>                     | <u>-</u>                 | <u>-</u>                  |
| Fund Balance (Deficit) at End of Year                        | <u>\$ 409,094</u>                     | <u>\$ 1,661,198</u>                  | <u>\$ 182,494</u>            | <u>\$ 360,082</u>        | <u>\$ 629</u>             |

**Nonmajor Special Revenue Funds**

| <b>Linkages<br/>Plus/Byrne<br/>Memorial</b> | <b>P.A.I.R.</b>  | <b>Local Law<br/>Enforcement<br/>Block<br/>Grant</b> | <b>Violent<br/>Offender</b> | <b>Marriage<br/>Licenses</b> | <b>Medicaid<br/>Outreach</b> |
|---|------------------|--|-----------------------------|------------------------------|------------------------------|
| \$ -  | \$ -             | \$ -   | \$ -                        | \$ -                         | \$ -                         |
| -   | -                | -  | -                           | -                            | -                            |
| -   | -                | -  | -                           | 60,448                       | -                            |
| -   | 16,904           | -  | 39,141                      | -                            | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | 25,000           | -  | -                           | 3,267                        | -                            |
| -   | <u>41,904</u>    | -  | <u>39,141</u>               | <u>63,715</u>                | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | -                | -  | -                           | 3,317                        | -                            |
| -   | 19,177           | -  | 35,157                      | -                            | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | -                | -  | -                           | 59,632                       | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | <u>19,177</u>    | -  | <u>35,157</u>               | <u>62,949</u>                | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | <u>22,727</u>    | -  | <u>3,984</u>                | <u>766</u>                   | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | -                | -  | -                           | -                            | -                            |
| -   | 22,727           | -  | 3,984                       | 766                          | -                            |
| 18  | 70,214           | -  | 38,804                      | 44,364                       | 1                            |
| -   | -                | -  | -                           | -                            | -                            |
| <u>\$ 18</u>                                | <u>\$ 92,941</u> | <u>\$ -</u>  | <u>\$ 42,788</u>            | <u>\$ 45,130</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, 2008

Nonmajor Special Revenue Funds

|  | Court<br>Security | Criminal<br>History<br>On-Line | MRDD<br>Medicaid    | Prosecutor's<br>Victim<br>Witness | Enforcement<br>and<br>Education |
|--|-------------------|--------------------------------|---------------------|-----------------------------------|---------------------------------|
| <b>Revenues</b>  |                   |                                |                     |                                   |                                 |
| Taxes  |                   |                                |                     |                                   |                                 |
| Property   | \$ -              | \$ -                           | \$ -                | \$ -                              | \$ -                            |
| Sales  | -                 | -                              | -                   | -                                 | -                               |
| Licenses, Permits, and Fees                                  | 14,310            | -                              | -                   | -                                 | -                               |
| Charges for Services   | -                 | -                              | -                   | -                                 | -                               |
| Fines and Forfeitures  | -                 | -                              | -                   | -                                 | 2,391                           |
| Intergovernmental Revenue                                    | -                 | -                              | -                   | 111,221                           | -                               |
| Special Assessments  | -                 | -                              | -                   | -                                 | -                               |
| Interest Income  | -                 | -                              | -                   | -                                 | -                               |
| Other  | -                 | -                              | 945                 | -                                 | -                               |
| Total Revenues   | <u>14,310</u>     | <u>-</u>                       | <u>945</u>          | <u>111,221</u>                    | <u>2,391</u>                    |
| <b>Expenditures</b>  |                   |                                |                     |                                   |                                 |
| Current:   |                   |                                |                     |                                   |                                 |
| General Government:  |                   |                                |                     |                                   |                                 |
| Legislative and Executive                                    | -                 | -                              | -                   | -                                 | -                               |
| Judicial   | -                 | -                              | -                   | -                                 | -                               |
| Public Safety  | 864               | -                              | -                   | 151,097                           | -                               |
| Public Works   | -                 | -                              | -                   | -                                 | -                               |
| Health   | -                 | -                              | 2,359,065           | -                                 | -                               |
| Human Services   | -                 | -                              | -                   | -                                 | -                               |
| Economic Development and Assistance                          | -                 | -                              | -                   | -                                 | -                               |
| Debt Service:  |                   |                                |                     |                                   |                                 |
| Principal Repayments   | -                 | -                              | -                   | -                                 | -                               |
| Interest Paid  | -                 | -                              | -                   | -                                 | -                               |
| Capital Outlay   | -                 | -                              | -                   | -                                 | -                               |
| Total Expenditures   | <u>864</u>        | <u>-</u>                       | <u>2,359,065</u>    | <u>151,097</u>                    | <u>-</u>                        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>13,446</u>     | <u>-</u>                       | <u>(2,358,120)</u>  | <u>(39,876)</u>                   | <u>2,391</u>                    |
| <b>Other Financing Sources</b>                               |                   |                                |                     |                                   |                                 |
| Transfers In   | -                 | -                              | 2,500,000           | 48,222                            | -                               |
| Total Other Financing Sources                                | <u>-</u>          | <u>-</u>                       | <u>2,500,000</u>    | <u>48,222</u>                     | <u>-</u>                        |
| Net Change in Fund Balance                                   | 13,446            | -                              | 141,880             | 8,346                             | 2,391                           |
| Fund Balance (Deficit) at Beginning of<br>Year               | 62,276            | 8,506                          | 2,790,269           | 24,767                            | 19,615                          |
| Increase (Decrease) in Reserve<br>for Inventory              | -                 | -                              | -                   | -                                 | -                               |
| Fund Balance (Deficit) at End of Year                        | <u>\$ 75,722</u>  | <u>\$ 8,506</u>                | <u>\$ 2,932,149</u> | <u>\$ 33,113</u>                  | <u>\$ 22,006</u>                |

**Nonmajor Special Revenue Funds**

| <b>Juvenile<br/>School<br/>Liaison</b> | <b>Help<br/>America<br/>Vote Act</b> | <b>MRDD-<br/>Capital</b> | <b>Workforce<br/>Investment<br/>Act</b> | <b>Sheriff's<br/>Concealed<br/>Handgun</b> | <b>Juvenile<br/>Indigent<br/>Alcohol<br/>Program</b> |
|--|--------------------------------------|--------------------------|---|--|--|
| \$ -                                   | \$ -                                 | \$ -                     | \$ -                                    | \$ -                                       | \$ -   |
| -                                      | -                                    | -                        | -                                       | 80,827                                     | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| 6                                      | 32,817                               | -                        | 2,376,291                               | -  | 975  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| <u>6</u>                               | <u>32,817</u>                        | <u>-</u>                 | <u>2,376,291</u>                        | <u>80,827</u>                              | <u>975</u>   |
| -                                      | 21,411                               | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | 84,006                                     | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | 210,059                  | -                                       | -  | -  |
| 11                                     | -                                    | -                        | 2,930,453                               | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| <u>11</u>                              | <u>21,411</u>                        | <u>210,059</u>           | <u>2,930,453</u>                        | <u>84,006</u>                              | <u>-</u>   |
| <u>(5)</u>                             | <u>11,406</u>                        | <u>(210,059)</u>         | <u>(554,162)</u>                        | <u>(3,179)</u>                             | <u>975</u>   |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| (5)                                    | 11,406                               | (210,059)                | (554,162)                               | (3,179)                                    | 975  |
| 15,605                                 | 2,798                                | 692,504                  | 900,952                                 | 39,872                                     | 2,656  |
| -                                      | -                                    | -                        | -                                       | -  | -  |
| <u>\$ 15,600</u>                       | <u>\$ 14,204</u>                     | <u>\$ 482,445</u>        | <u>\$ 346,790</u>                       | <u>\$ 36,693</u>                           | <u>\$ 3,631</u>                                      |

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2008

|  | Nonmajor Special Revenue Funds |  |                |                                     |
|--|--------------------------------|--|----------------|-------------------------------------|
|  | Atrazine<br>Grant<br>Program   | Prosecutors<br>Adult<br>Diversion<br>Program | AIM<br>Program | Domestic<br>Relations<br>Title IV-E |
| <b>Revenues</b>  |                                |  |                |                                     |
| Taxes  |                                |  |                |                                     |
| Property   | \$ -                           | \$ -   | \$ -           | \$ -                                |
| Sales  | -                              | -  | -              | -                                   |
| Licenses, Permits, and Fees                                  | -                              | 4,000  | -              | -                                   |
| Charges for Services   | -                              | -  | -              | -                                   |
| Fines and Forfeitures  | -                              | -  | -              | -                                   |
| Intergovernmental Revenue                                    | -                              | -  | -              | -                                   |
| Special Assessments  | -                              | -  | -              | -                                   |
| Interest Income  | -                              | -  | -              | -                                   |
| Other  | -                              | -  | -              | 20                                  |
| <b>Total Revenues</b>  | <u>-</u>                       | <u>4,000</u>                                 | <u>-</u>       | <u>20</u>                           |
| <b>Expenditures</b>  |                                |  |                |                                     |
| Current:   |                                |  |                |                                     |
| General Government:  |                                |  |                |                                     |
| Legislative and Executive                                    | -                              | -  | -              | -                                   |
| Judicial   | -                              | -  | -              | 770,575                             |
| Public Safety  | -                              | -  | -              | -                                   |
| Public Works   | -                              | -  | -              | -                                   |
| Health   | -                              | -  | -              | -                                   |
| Human Services   | -                              | -  | -              | -                                   |
| Economic Development and Assistance                          | -                              | -  | -              | -                                   |
| Debt Service:  |                                |  |                |                                     |
| Principal Repayments   | -                              | -  | -              | -                                   |
| Interest Paid  | -                              | -  | -              | -                                   |
| Capital Outlay   | -                              | -  | -              | -                                   |
| <b>Total Expenditures</b>                                    | <u>-</u>                       | <u>-</u>                                     | <u>-</u>       | <u>770,575</u>                      |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>-</u>                       | <u>4,000</u>                                 | <u>-</u>       | <u>(770,555)</u>                    |
| <b>Other Financing Sources</b>                               |                                |  |                |                                     |
| Transfers In   | -                              | -  | -              | -                                   |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                       | <u>-</u>                                     | <u>-</u>       | <u>-</u>                            |
| Net Change in Fund Balance                                   | -                              | 4,000  | -              | (770,555)                           |
| Fund Balance (Deficit) at Beginning of<br>Year               | 18,860                         | 10,750                                       | 253            | 3,421,261                           |
| Increase (Decrease) in Reserve<br>for Inventory              | -                              | -  | -              | -                                   |
| <b>Fund Balance (Deficit) at End of Year</b>                 | <u>\$ 18,860</u>               | <u>\$ 14,750</u>                             | <u>\$ 253</u>  | <u>\$ 2,650,706</u>                 |

**Nonmajor Special Revenue Funds**

| <b>Juvenile Attendance Grant</b> | <b>Ditch Rotary</b> | <b>Common Pleas Special Projects</b> | <b>Golden Acres Medicare</b> | <b>Law Enforcement Tech Grant</b> | <b>Watershed Coordinator Grant</b> |
|----------------------------------|---------------------|--------------------------------------|------------------------------|-----------------------------------|------------------------------------|
| \$ -                             | \$ -                | \$ -                                 | \$ -                         | \$ -                              | \$ -                               |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | 10,087              | 138,052                              | -                            | -                                 | -                                  |
| -                                | -                   | 118                                  | 556,653                      | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | 48,678                            | 26,250                             |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | <u>10,087</u>       | <u>138,170</u>                       | <u>556,653</u>               | <u>48,678</u>                     | <u>26,250</u>                      |
| -                                | -                   | 11,404                               | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | 20,588                            | -                                  |
| -                                | -                   | -                                    | 660,041                      | -                                 | 5,462                              |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | <u>11,404</u>                        | <u>660,041</u>               | <u>20,588</u>                     | <u>5,462</u>                       |
| -                                | <u>10,087</u>       | <u>126,766</u>                       | <u>(103,388)</u>             | <u>28,090</u>                     | <u>20,788</u>                      |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| -                                | 10,087              | 126,766                              | (103,388)                    | 28,090                            | 20,788                             |
| -                                | (42,531)            | 233,277                              | 558,572                      | 21,858                            | 35,984                             |
| -                                | -                   | -                                    | -                            | -                                 | -                                  |
| <u>\$ -</u>                      | <u>\$ (32,444)</u>  | <u>\$ 360,043</u>                    | <u>\$ 455,184</u>            | <u>\$ 49,948</u>                  | <u>\$ 56,772</u>                   |

(continued)

Lorain County, Ohio  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2008

|  | Nonmajor Special Revenue Funds         |  |                       |   | Total<br>Nonmajor<br>Special Revenue<br>Funds |
|--|--|--|-----------------------|---|---|
|  | Northern<br>Border<br>Initiative Grant | Continuing<br>Professional<br>Training | SERC Grant<br>Account | Foreclosure<br>Special<br>Project Fund<br>Account |   |
| <b>Revenues</b>  |  |  |                       |   |   |
| Tax  |  |  |                       |   |   |
| Property   | \$ -                                   | \$ -                                   | \$ -                  | \$ -  | \$ 3,182,709                                  |
| Sales  | -                                      | -                                      | -                     | -   | 7,621,008                                     |
| Licenses, Permits, and Fees                                  | -                                      | -                                      | -                     | 611,822   | 5,649,436                                     |
| Charges for Services   | -                                      | -                                      | -                     | -   | 12,392,145                                    |
| Fines and Forfeitures  | -                                      | -                                      | -                     | -   | 924,015                                       |
| Intergovernmental Revenue                                    | 456,354                                | -                                      | 36,907                | -   | 28,429,362                                    |
| Special Assessments  | -                                      | -                                      | -                     | -   | -   |
| Interest Income  | -                                      | -                                      | -                     | -   | 75,439  |
| Other  | -                                      | -                                      | -                     | -   | 774,228                                       |
| <b>Total Revenues</b>  | <u>456,354</u>                         | <u>-</u>                               | <u>36,907</u>         | <u>611,822</u>                                    | <u>59,048,342</u>                             |
| <b>Expenditures</b>  |  |  |                       |   |   |
| Current:   |  |  |                       |   |   |
| General Government:  |  |  |                       |   |   |
| Legislative and Executive                                    | -                                      | -                                      | -                     | -   | 5,236,985                                     |
| Judicial   | -                                      | -                                      | -                     | 275,041   | 1,082,627                                     |
| Public Safety  | 52,332                                 | 12,996                                 | -                     | -   | 17,873,348                                    |
| Public Works   | -                                      | -                                      | -                     | -   | 8,989,409                                     |
| Health   | -                                      | -                                      | -                     | -   | 21,376,249                                    |
| Human Services   | -                                      | -                                      | -                     | -   | 12,368,306                                    |
| Economic Development and Assistance                          | -                                      | -                                      | -                     | -   | 431,020                                       |
| Debt Service:  |  |  |                       |   |   |
| Principal Repayments   | -                                      | -                                      | -                     | -   | 86,902  |
| Interest Paid  | -                                      | -                                      | -                     | -   | -   |
| Capital Outlay   | 382,000                                | -                                      | -                     | -   | 382,000                                       |
| <b>Total Expenditures</b>                                    | <u>434,332</u>                         | <u>12,996</u>                          | <u>-</u>              | <u>275,041</u>                                    | <u>67,826,846</u>                             |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>22,022</u>                          | <u>(12,996)</u>                        | <u>36,907</u>         | <u>336,781</u>                                    | <u>(8,778,504)</u>                            |
| <b>Other Financing Sources</b>                               |  |  |                       |   |   |
| Transfers In   | -                                      | -                                      | -                     | -   | 11,332,205                                    |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                               | <u>-</u>                               | <u>-</u>              | <u>-</u>  | <u>11,332,205</u>                             |
| Net Change in Fund Balance                                   | 22,022                                 | (12,996)                               | 36,907                | 336,781   | 2,553,701                                     |
| Fund Balance (Deficit) at Beginning of<br>Year               | 13,836                                 | 13,020                                 | -                     | -   | 45,089,102                                    |
| Increase (Decrease) in Reserve<br>for Inventory              | -                                      | -                                      | -                     | -   | 197,087                                       |
| Fund Balance (Deficit) at End of Year                        | <u>\$ 35,858</u>                       | <u>\$ 24</u>                           | <u>\$ 36,907</u>      | <u>\$ 336,781</u>                                 | <u>\$ 47,839,890</u>                          |

Lorain County, Ohio  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2008

|  | <u>Debt<br/>Service<br/>Fund</u> | <u>Capital Project<br/>Jail<br/>Facility<br/>Construction</u> | <u>Total<br/>Nonmajor<br/>Governmental<br/>Funds</u> |
|--|----------------------------------|---|--|
| <b>Revenues</b>  |                                  |   |  |
| Taxes:   |                                  |   |  |
| Property   | \$ 1,982,585                     | \$ -  | \$ 5,165,294   |
| Sales  | -                                | -   | 7,621,008  |
| Licenses, Permits and Fees                                   | -                                | -   | 5,649,436  |
| Charges for Services   | -                                | -   | 12,392,145   |
| Fines and Forfeitures  | -                                | -   | 924,015  |
| Intergovernmental Revenue                                    | 1,118,731                        | -   | 29,548,093   |
| Special Assessments  | 252,572                          | -   | 252,572  |
| Interest Income  | -                                | -   | 75,439   |
| Other  | 45,364                           | -   | 819,592  |
| <b>Total Revenues</b>  | <u>3,399,252</u>                 | <u>-</u>  | <u>62,447,594</u>                                    |
| <b>Expenditures</b>  |                                  |   |  |
| Current:   |                                  |   |  |
| General Government:  |                                  |   |  |
| Legislative and Executive                                    | -                                | -   | 5,236,985  |
| Judicial   | -                                | -   | 1,082,627  |
| Public Safety  | -                                | 154,000   | 18,027,348   |
| Public Works   | -                                | -   | 8,989,409  |
| Health   | -                                | -   | 21,376,249   |
| Human Services   | -                                | -   | 12,368,306   |
| Economic Development and Assistance                          | -                                | -   | 431,020  |
| Debt Service:  |                                  |   |  |
| Principal Paid   | 2,000,776                        | -   | 2,087,678  |
| Interest Paid  | 1,609,206                        | -   | 1,609,206  |
| Capital Outlay   | -                                | 439,576   | 821,576  |
| <b>Total Expenditures</b>                                    | <u>3,609,982</u>                 | <u>593,576</u>  | <u>72,030,404</u>                                    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(210,730)</u>                 | <u>(593,576)</u>  | <u>(9,582,810)</u>                                   |
| <b>Other Financing Sources</b>                               |                                  |   |  |
| Transfers In   | -                                | -   | 11,332,205   |
| <b>Total Other Financing Sources</b>                         | <u>-</u>                         | <u>-</u>  | <u>11,332,205</u>                                    |
| Net Change in Fund Balance                                   | (210,730)                        | (593,576)   | 1,749,395  |
| Fund Balance (Deficit) at Beginning of<br>Year               | (841,253)                        | 1,222,646   | 45,470,495   |
| Increase (Decrease) in Reserve<br>for Inventory              | -                                | -   | 197,087  |
| <b>Fund Balance (Deficit) at End of Year</b>                 | <u>\$ (1,051,983)</u>            | <u>\$ 629,070</u>   | <u>\$ 47,416,977</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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Intergovernmental  | \$ 4,370,546               | \$ 4,617,874            | \$ 4,617,874      | \$ -                | \$ 4,617,874                            | \$ -  |
| Other  | 23,045                     | 63,416                  | 80,687            | -                   | 80,687                                  | 17,271  |
| <b>Total Revenues</b>  | <b>4,393,591</b>           | <b>4,681,290</b>        | <b>4,698,561</b>  | <b>-</b>            | <b>4,698,561</b>                        | <b>17,271</b>   |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Health:  |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 226,200                    | 242,200                 | 240,552           | -                   | 240,552                                 | 1,648   |
| Fringe Benefits  | 107,810                    | 105,110                 | 101,382           | -                   | 101,382                                 | 3,728   |
| Supplies and Materials                                       | 6,850                      | 8,350                   | 6,690             | -                   | 6,690                                   | 1,660   |
| Equipment  | 5,379                      | 7,029                   | 6,000             | -                   | 6,000                                   | 1,029   |
| Contractual Services   | 4,039,657                  | 4,323,588               | 4,232,213         | 38,447              | 4,270,660                               | 52,928  |
| Other  | 40,134                     | 51,000                  | 34,053            | -                   | 34,053                                  | 16,947  |
| <b>Total Expenditures</b>                                    | <b>4,426,030</b>           | <b>4,737,277</b>        | <b>4,620,890</b>  | <b>38,447</b>       | <b>4,659,337</b>                        | <b>77,940</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (32,439)                   | (55,987)                | 77,671            | <u>(38,447)</u>     | <u>39,224</u>                           | <u>95,211</u>   |
| Fund Balance at Beginning of Year                            | 656,508                    | 656,508                 | 656,508           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 624,069</b>          | <b>\$ 600,521</b>       | <b>\$ 734,179</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**T-Federal**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                  |                     |   |   |
| Intergovernmental   | \$ 19,000                  | \$ 20,914               | \$ 20,914        | \$ -                | \$ 20,914                               | \$ -  |
| Other   | 2,100                      | 46                      | 46               | -                   | 46                                      | -   |
| <b>Total Revenues</b>   | <b>21,100</b>              | <b>20,960</b>           | <b>20,960</b>    | <b>-</b>            | <b>20,960</b>                           | <b>-</b>  |
| <b>Expenditures</b>   |                            |                         |                  |                     |   |   |
| Current:  |                            |                         |                  |                     |   |   |
| Public Safety:  |                            |                         |                  |                     |   |   |
| Salaries and Wages  | 53,789                     | 59,164                  | 59,046           | -                   | 59,046                                  | 118   |
| Fringe Benefits   | 13,939                     | 15,000                  | 14,469           | -                   | 14,469                                  | 531   |
| Contractual Services  | 21,000                     | 40,308                  | 19,804           | -                   | 19,804                                  | 20,504  |
| <b>Total Expenditures</b>   | <b>88,728</b>              | <b>114,472</b>          | <b>93,319</b>    | <b>-</b>            | <b>93,319</b>                           | <b>21,153</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures  | (67,628)                   | (93,512)                | (72,359)         | -                   | (72,359)                                | 21,153  |
| <b>Other Financing Sources</b>  |                            |                         |                  |                     |   |   |
| Operating Transfers - In  | 67,728                     | 73,222                  | 73,222           | -                   | 73,222                                  | -   |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over(Under) Expenditures | 100                        | (20,290)                | 863              | <b>\$ -</b>         | <b>\$ 863</b>                           | <b>\$ 21,153</b>  |
| Fund Balance at Beginning of Year   | 60,351                     | 60,351                  | 60,351           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <b>\$ 60,451</b>           | <b>\$ 40,061</b>        | <b>\$ 61,214</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Community Development Block Grant**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                   |                     |   |   |
| Intergovernmental   | \$ 446,000                 | \$ 692,122              | \$ 692,122        | \$ -                | \$ 692,122                              | \$ -  |
| <b>Total Revenues</b>   | <b>446,000</b>             | <b>692,122</b>          | <b>692,122</b>    | <b>-</b>            | <b>692,122</b>                          | <b>-</b>  |
| <b>Expenditures</b>   |                            |                         |                   |                     |   |   |
| Current:  |                            |                         |                   |                     |   |   |
| Economic Development and Assistance:  |                            |                         |                   |                     |   |   |
| Supplies and Materials  | 2,300                      | 1,429                   | 862               | -                   | 862                                     | 567   |
| Contractual Services  | 326,645                    | 528,662                 | 394,480           | 59,621              | 454,101                                 | 74,561  |
| Other   | 193,200                    | 72,799                  | 12,793            | 3,500               | 16,293                                  | 56,506  |
| <b>Total Expenditures</b>   | <b>522,145</b>             | <b>602,890</b>          | <b>408,135</b>    | <b>63,121</b>       | <b>471,256</b>                          | <b>131,634</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures  | (76,145)                   | 89,232                  | 283,987           | (63,121)            | 220,866                                 | 131,634   |
| <b>Other Financing Sources (Uses)</b>   |                            |                         |                   |                     |   |   |
| Advances - In   | -                          | 200,000                 | 200,000           | -                   | 200,000                                 | -   |
| Advances - Out  | -                          | (329,242)               | (329,242)         | -                   | (329,242)                               | -   |
| <b>Total Other Financing Sources (Uses)</b>   | <b>-</b>                   | <b>(129,242)</b>        | <b>(129,242)</b>  | <b>-</b>            | <b>(129,242)</b>                        | <b>-</b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over(Under) Expenditures<br>and Other Financing (Uses) | (76,145)                   | (40,010)                | 154,745           | <u>\$ (63,121)</u>  | <u>\$ 91,624</u>                        | <u>\$ 131,634</u>   |
| Fund Balance at Beginning of Year   | 223,563                    | 223,563                 | 223,563           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <b>\$ 147,418</b>          | <b>\$ 183,553</b>       | <b>\$ 378,308</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Lorain Area Microloan Program**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Other  | \$ 7,525                   | \$ 3,434                | \$ 3,434          | \$ -                | \$ 3,434                                | \$ -  |
| <b>Total Revenues</b>  | <u>7,525</u>               | <u>3,434</u>            | <u>3,434</u>      | <u>-</u>            | <u>3,434</u>                            | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Economic Development and Assistance:                         |                            |                         |                   |                     |   |   |
| Other  | 7,525                      | 7,525                   | -                 | -                   | -                                       | 7,525   |
| <b>Total Expenditures</b>                                    | <u>7,525</u>               | <u>7,525</u>            | <u>-</u>          | <u>-</u>            | <u>-</u>                                | <u>7,525</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (4,091)                 | 3,434             | <u>\$ -</u>         | <u>\$ 3,434</u>                         | <u>\$ 7,525</u>   |
| Fund Balance at Beginning of Year                            | 197,090                    | 197,090                 | 197,090           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 197,090</u>          | <u>\$ 192,999</u>       | <u>\$ 200,524</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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Charges for Services   | \$ 230,500                 | \$ 275,346              | \$ 280,646        | \$ -                | \$ 280,646                              | \$ 5,300  |
| Other  | -                          | 113                     | 113               | -                   | 113                                     | -   |
| <b>Total Revenues</b>  | <b>230,500</b>             | <b>275,459</b>          | <b>280,759</b>    | <b>-</b>            | <b>280,759</b>                          | <b>5,300</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| General Government:  |                            |                         |                   |                     |   |   |
| Legislative and Executive:                                   |                            |                         |                   |                     |   |   |
| Salaries and Wages   | -                          | 14,629                  | 12,378            | -                   | 12,378                                  | 2,251   |
| Fringe Benefits  | -                          | 2,692                   | 1,755             | -                   | 1,755                                   | 937   |
| Supplies and Materials                                       | 37,800                     | 111,993                 | 42,628            | -                   | 42,628                                  | 69,365  |
| Equipment  | 110,500                    | 180,277                 | 133,220           | -                   | 133,220                                 | 47,057  |
| Contractual Services   | 69,840                     | 219,201                 | 177,756           | 31,224              | 208,980                                 | 10,221  |
| Other  | -                          | 3,100                   | 1,307             | -                   | 1,307                                   | 1,793   |
| <b>Total Expenditures</b>                                    | <b>218,140</b>             | <b>531,892</b>          | <b>369,044</b>    | <b>31,224</b>       | <b>400,268</b>                          | <b>131,624</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 12,360                     | (256,433)               | (88,285)          | <u>\$ (31,224)</u>  | <u>\$ (119,509)</u>                     | <u>\$ 136,924</u>   |
| Fund Balance at Beginning of Year                            | 938,950                    | 938,950                 | 938,950           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 951,310</b>          | <b>\$ 682,517</b>       | <b>\$ 850,665</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Jail Facility Operation**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                   |                     |   |   |
| Sales Tax   | \$ 7,680,000               | \$ 7,825,527            | \$ 7,825,527      | \$ -                | \$ 7,825,527                            | \$ -  |
| Other   | 10,000                     | 7,272                   | 7,272             | -                   | 7,272                                   | -   |
| <b>Total Revenues</b>   | <u>7,690,000</u>           | <u>7,832,799</u>        | <u>7,832,799</u>  | <u>-</u>            | <u>7,832,799</u>                        | <u>-</u>  |
| <b>Expenditures</b>   |                            |                         |                   |                     |   |   |
| Current:  |                            |                         |                   |                     |   |   |
| Public Safety:  |                            |                         |                   |                     |   |   |
| Salaries and Wages  | 6,140,000                  | 8,168,129               | 8,164,215         | -                   | 8,164,215                               | 3,914   |
| Fringe Benefits   | 3,093,100                  | 2,929,500               | 2,927,614         | -                   | 2,927,614                               | 1,886   |
| Supplies and Materials  | 230,000                    | 225,485                 | 213,360           | 92                  | 213,452                                 | 12,033  |
| Equipment   | 189,200                    | 57,703                  | 23,202            | 15,143              | 38,345                                  | 19,358  |
| Contractual Services  | 1,336,600                  | 1,315,772               | 1,309,721         | -                   | 1,309,721                               | 6,051   |
| Other   | 6,000                      | 11,779                  | 7,762             | -                   | 7,762                                   | 4,017   |
| <b>Total Expenditures</b>   | <u>10,994,900</u>          | <u>12,708,368</u>       | <u>12,645,874</u> | <u>15,235</u>       | <u>12,661,109</u>                       | <u>47,259</u>   |
| (Deficiency) of Revenues<br>(Under) Expenditures  | (3,304,900)                | (4,875,569)             | (4,813,075)       | (15,235)            | (4,828,310)                             | 47,259  |
| <b>Other Financing Sources</b>  |                            |                         |                   |                     |   |   |
| Operating Transfers - In  | 3,310,000                  | 4,200,000               | 4,200,000         | -                   | 4,200,000                               | -   |
| <b>Total Other Financing Sources</b>  | <u>3,310,000</u>           | <u>4,200,000</u>        | <u>4,200,000</u>  | <u>-</u>            | <u>4,200,000</u>                        | <u>-</u>  |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources Over<br>(Under) Expenditures | 5,100                      | (675,569)               | (613,075)         | <u>\$ (15,235)</u>  | <u>\$ (628,310)</u>                     | <u>\$ 47,259</u>  |
| Fund Balance at Beginning of Year   | 703,780                    | 703,780                 | 703,780           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <u>\$ 708,880</u>          | <u>\$ 28,211</u>        | <u>\$ 90,705</u>  |                     |   |   |

**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, 2008**

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Charges for Services   | \$ 3,000                   | \$ 7,335                | \$ 7,335          | \$ -                | \$ 7,335                                | \$ -  |
| Licenses, Permits and Fees   | 388,000                    | 411,952                 | 412,939           | -                   | 412,939                                 | 987   |
| Fines and Forfeitures  | 20,300                     | 41,856                  | 41,856            | -                   | 41,856                                  | -   |
| Other  | 300                        | 4,050                   | 4,050             | -                   | 4,050                                   | -   |
| <b>Total Revenues</b>  | <b>411,600</b>             | <b>465,193</b>          | <b>466,180</b>    | <b>-</b>            | <b>466,180</b>                          | <b>987</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Health:  |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 154,333                    | 223,312                 | 217,109           | -                   | 217,109                                 | 6,203   |
| Fringe Benefits  | 102,400                    | 83,746                  | 82,731            | -                   | 82,731                                  | 1,015   |
| Supplies and Materials   | 47,922                     | 47,457                  | 26,378            | 16,726              | 43,104                                  | 4,353   |
| Equipment  | 7,492                      | 28,392                  | 24,011            | -                   | 24,011                                  | 4,381   |
| Contractual Services   | 79,458                     | 76,426                  | 59,175            | 9,676               | 68,851                                  | 7,575   |
| Capital Outlay   | -                          | 22,300                  | 21,864            | -                   | 21,864                                  | 436   |
| Fees   | 2,500                      | 2,500                   | -                 | -                   | -                                       | 2,500   |
| Other  | 64,000                     | 28,560                  | 14,609            | -                   | 14,609                                  | 13,951  |
| <b>Total Expenditures</b>  | <b>458,105</b>             | <b>512,693</b>          | <b>445,877</b>    | <b>26,402</b>       | <b>472,279</b>                          | <b>40,414</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures   | (46,505)                   | (47,500)                | 20,303            | (26,402)            | (6,099)                                 | 41,401  |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                   |                     |   |   |
| Advances - In  | -                          | 20,000                  | 20,000            | -                   | 20,000                                  | -   |
| Advances - Out   | -                          | (95,000)                | (95,000)          | -                   | (95,000)                                | -   |
| <b>Total Other Financing (Uses)</b>  | <b>-</b>                   | <b>(75,000)</b>         | <b>(75,000)</b>   | <b>-</b>            | <b>(75,000)</b>                         | <b>-</b>  |
| Deficiency of Revenues and Other Financing<br>Sources (Under) Expenditures and Other<br>Financing (Uses) | (46,505)                   | (122,500)               | (54,697)          | <b>(26,402)</b>     | <b>(81,099)</b>                         | <b>41,401</b>   |
| Fund Balance at Beginning of Year  | 185,589                    | 185,589                 | 185,589           |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 139,084</b>          | <b>\$ 63,089</b>        | <b>\$ 130,892</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Recycle Ohio*  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Intergovernmental  | \$ -                       | \$ -                    | \$ -             | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Health:  |                            |                         |                  |                     |   |   |
| Contractual Services   | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>                                    | -                          | -                       | -                | -                   | -                                       | -   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | -                       | -                | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                            | <u>35,747</u>              | <u>35,747</u>           | <u>35,747</u>    |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 35,747</u>           | <u>\$ 35,747</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, 2008

|  | Original<br>Budget  | Final<br>Budget     | Actual              | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>                                  |                     |                     |                     |                     |                                |   |
| Licenses, Permits, and Fees                      | \$ 3,300,000        | \$ 3,172,267        | \$ 3,172,267        | \$ -                | \$ 3,172,267                   | \$ -  |
| Interest   | 5,000               | 8,038               | 8,038               | -                   | 8,038                          | -   |
| Other  | 35,196              | 41,959              | 41,959              | -                   | 41,959                         | -   |
| <b>Total Revenues</b>                            | <b>3,340,196</b>    | <b>3,222,264</b>    | <b>3,222,264</b>    | <b>-</b>            | <b>3,222,264</b>               | <b>-</b>  |
| <b>Expenditures</b>                              |                     |                     |                     |                     |                                |   |
| Current:   |                     |                     |                     |                     |                                |   |
| Health:  |                     |                     |                     |                     |                                |   |
| Salaries and Wages                               | 267,052             | 347,052             | 330,575             | -                   | 330,575                        | 16,477  |
| Fringe Benefits                                  | 104,041             | 131,066             | 125,013             | -                   | 125,013                        | 6,053   |
| Supplies and Materials                           | 31,500              | 34,801              | 19,613              | -                   | 19,613                         | 15,188  |
| Equipment  | 23,906              | 19,207              | 14,127              | -                   | 14,127                         | 5,080   |
| Contractual Services                             | 2,074,373           | 2,487,925           | 2,297,817           | 115,049             | 2,412,866                      | 75,059  |
| Capital Outlay                                   | 14,848              | 13,848              | 9,848               | -                   | 9,848                          | 4,000   |
| Fees   | 110,000             | 132,773             | 127,703             | -                   | 127,703                        | 5,070   |
| Other  | 836,461             | 859,888             | 695,524             | 4,374               | 699,898                        | 159,990   |
| <b>Total Expenditures</b>                        | <b>3,462,181</b>    | <b>4,026,560</b>    | <b>3,620,220</b>    | <b>119,423</b>      | <b>3,739,643</b>               | <b>286,917</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (121,985)           | (804,296)           | (397,956)           | <b>\$ (119,423)</b> | <b>\$ (517,379)</b>            | <b>\$ 286,917</b>                                       |
| Fund Balance at Beginning of Year                | 2,162,542           | 2,162,542           | 2,162,542           |                     |                                |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 2,040,557</b> | <b>\$ 1,358,246</b> | <b>\$ 1,764,586</b> |                     |                                |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-----------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                 |                     |   |   |
| Intergovernmental                                | \$ -                       | \$ 15,680               | \$ 15,680       | \$ -                | \$ 15,680                               | \$ -  |
| <b>Total Revenues</b>                            | <u>-</u>                   | <u>15,680</u>           | <u>15,680</u>   | <u>-</u>            | <u>15,680</u>                           | <u>-</u>  |
| <b>Expenditures</b>                              |                            |                         |                 |                     |   |   |
| Current:   |                            |                         |                 |                     |   |   |
| Public Safety:                                   |                            |                         |                 |                     |   |   |
| Supplies   | 900                        | 5,792                   | 5,792           | -                   | 5,792                                   | -   |
| Equipment  | 12,403                     | 10,150                  | 10,112          | -                   | 10,112                                  | 38  |
| Other  | 108                        | 7,840                   | 7,840           | -                   | 7,840                                   | -   |
| <b>Total Expenditures</b>                        | <u>13,411</u>              | <u>23,782</u>           | <u>23,744</u>   | <u>-</u>            | <u>23,744</u>                           | <u>38</u>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | (13,411)                   | (8,102)                 | (8,064)         | <u>\$ -</u>         | <u>\$ (8,064)</u>                       | <u>\$ 38</u>  |
| Fund Balance at Beginning of Year                | 15,942                     | 15,942                  | 15,942          |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <u>\$ 2,531</u>            | <u>\$ 7,840</u>         | <u>\$ 7,878</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, 2008

|  | Original<br>Budget  | Final<br>Budget     | Actual              | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>  |                     |                     |                     |                     |                                |   |
| Charges for Services   | \$ 2,702,000        | \$ 3,345,204        | \$ 3,345,243        | \$ -                | \$ 3,345,243                   | \$ 39   |
| Other  | 1,500               | 774                 | 774                 | -                   | 774                            | -   |
| <b>Total Revenues</b>  | <b>2,703,500</b>    | <b>3,345,978</b>    | <b>3,346,017</b>    | <b>-</b>            | <b>3,346,017</b>               | <b>39</b>   |
| <b>Expenditures</b>  |                     |                     |                     |                     |                                |   |
| Current:   |                     |                     |                     |                     |                                |   |
| General Government:  |                     |                     |                     |                     |                                |   |
| Legislative and Executive:                                   |                     |                     |                     |                     |                                |   |
| Salaries and Wages   | 1,163,810           | 1,163,810           | 1,094,632           | -                   | 1,094,632                      | 69,178  |
| Fringe Benefits  | 540,999             | 542,999             | 355,646             | -                   | 355,646                        | 187,353   |
| Supplies and Materials                                       | 554,886             | 753,702             | 526,596             | 135,000             | 661,596                        | 92,106  |
| Equipment  | 272,827             | 270,000             | 85,033              | 6,318               | 91,351                         | 178,649   |
| Contractual Services   | 1,591,083           | 1,272,345           | 751,133             | 246,099             | 997,232                        | 275,113   |
| Other  | 93,697              | 101,697             | 72,275              | 12,833              | 85,108                         | 16,589  |
| <b>Total Expenditures</b>                                    | <b>4,217,302</b>    | <b>4,104,553</b>    | <b>2,885,315</b>    | <b>400,250</b>      | <b>3,285,565</b>               | <b>818,988</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,513,802)         | (758,575)           | 460,702             | <b>\$ (400,250)</b> | <b>\$ 60,452</b>               | <b>\$ 819,027</b>                                       |
| Fund Balance at Beginning of Year                            | 4,447,729           | 4,447,729           | 4,447,729           |                     |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 2,933,927</b> | <b>\$ 3,689,154</b> | <b>\$ 4,908,431</b> |                     |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**DRETAC**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Charges for Services   | \$ 702,000                 | \$ 738,625              | \$ 738,625        | \$ -                | \$ 738,625                              | \$ -  |
| Other  | -                          | 58,466                  | 58,466            | -                   | 58,466                                  | -   |
| <b>Total Revenues</b>  | <b>702,000</b>             | <b>797,091</b>          | <b>797,091</b>    | <b>-</b>            | <b>797,091</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| General Government:  |                            |                         |                   |                     |   |   |
| Legislative and Executive:                                   |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 435,600                    | 439,600                 | 438,623           | -                   | 438,623                                 | 977   |
| Fringe Benefits  | 181,229                    | 178,724                 | 140,019           | -                   | 140,019                                 | 38,705  |
| Supplies and Materials                                       | 40,150                     | 23,400                  | 13,828            | -                   | 13,828                                  | 9,572   |
| Equipment  | 37,250                     | 20,750                  | 10,967            | -                   | 10,967                                  | 9,783   |
| Contractual Services   | 27,300                     | 70,550                  | 40,556            | -                   | 40,556                                  | 29,994  |
| Other  | 198,950                    | 215,927                 | 138,517           | 26,323              | 164,840                                 | 51,087  |
| <b>Total Expenditures</b>                                    | <b>920,479</b>             | <b>948,951</b>          | <b>782,510</b>    | <b>26,323</b>       | <b>808,833</b>                          | <b>140,118</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (218,479)                  | (151,860)               | 14,581            | <u>\$ (26,323)</u>  | <u>\$ (11,742)</u>                      | <u>\$ 140,118</u>   |
| Fund Balance at Beginning of Year                            | 794,466                    | 794,466                 | 794,466           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 575,987</b>          | <b>\$ 642,606</b>       | <b>\$ 809,047</b> |                     |   |   |

**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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                  |                     |   |   |
| Charges for Services  | \$ 1,331,525               | \$ 1,073,838            | \$ 1,076,432     | \$ -                | \$ 1,076,432                            | \$ 2,594  |
| Other   | -                          | 2,468                   | 2,468            | -                   | 2,468                                   | -   |
| <b>Total Revenues</b>   | <b>1,331,525</b>           | <b>1,076,306</b>        | <b>1,078,900</b> | <b>-</b>            | <b>1,078,900</b>                        | <b>2,594</b>  |
| <b>Expenditures</b>   |                            |                         |                  |                     |   |   |
| Current:  |                            |                         |                  |                     |   |   |
| General Government:   |                            |                         |                  |                     |   |   |
| Legislative and Executive:  |                            |                         |                  |                     |   |   |
| Salaries and Wages  | 850,000                    | 789,000                 | 788,751          | -                   | 788,751                                 | 249   |
| Fringe Benefits   | 402,525                    | 315,410                 | 314,890          | -                   | 314,890                                 | 520   |
| Supplies and Materials  | 26,000                     | 25,710                  | 24,765           | -                   | 24,765                                  | 945   |
| Equipment   | 8,500                      | 4,225                   | 3,888            | -                   | 3,888                                   | 337   |
| Contractual Services  | 25,500                     | 20,935                  | 19,791           | -                   | 19,791                                  | 1,144   |
| Other   | 19,000                     | 14,400                  | 12,609           | -                   | 12,609                                  | 1,791   |
| <b>Total Expenditures</b>   | <b>1,331,525</b>           | <b>1,169,680</b>        | <b>1,164,694</b> | <b>-</b>            | <b>1,164,694</b>                        | <b>4,986</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                                | -                          | (93,374)                | (85,794)         | -                   | (85,794)                                | 7,580   |
| <b>Other Financing Sources</b>  |                            |                         |                  |                     |   |   |
| Advances - In   | -                          | 30,000                  | 30,000           | -                   | 30,000                                  | -   |
| (Deficiency) of Revenues<br>and Other Financing Sources<br>(Under) Expenditures | -                          | (63,374)                | (55,794)         | <u>\$ -</u>         | <u>\$ (55,794)</u>                      | <u>\$ 7,580</u>   |
| Fund Balance at Beginning of Year   | 98,927                     | 98,927                  | 98,927           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <b>\$ 98,927</b>           | <b>\$ 35,553</b>        | <b>\$ 43,133</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Recorder's Equipment**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 150,000                 | \$ 82,718               | \$ 83,274        | \$ -                | \$ 83,274                               | \$ 556  |
| Other  | 25,250                     | 11,225                  | 11,224           | -                   | 11,224                                  | (1)   |
| <b>Total Revenues</b>  | <b>175,250</b>             | <b>93,943</b>           | <b>94,498</b>    | <b>-</b>            | <b>94,498</b>                           | <b>555</b>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| General Government:  |                            |                         |                  |                     |   |   |
| Legislative and Executive:                                   |                            |                         |                  |                     |   |   |
| Supplies   | 10,000                     | 2,000                   | 50               | -                   | 50                                      | 1,950   |
| Equipment  | 68,174                     | 31,000                  | 28,773           | -                   | 28,773                                  | 2,227   |
| Contractual Services   | 85,000                     | 61,000                  | 53,208           | -                   | 53,208                                  | 7,792   |
| Other  | 5,000                      | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>                                    | <b>168,174</b>             | <b>94,000</b>           | <b>82,031</b>    | <b>-</b>            | <b>82,031</b>                           | <b>11,969</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 7,076                      | (57)                    | 12,467           | <u>\$ -</u>         | <u>\$ 12,467</u>                        | <u>\$ 12,524</u>  |
| Fund Balance at Beginning of Year                            | 30,697                     | 30,697                  | 30,697           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 37,773</b>           | <b>\$ 30,640</b>        | <b>\$ 43,164</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Intensive Supervision*  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                  |                     |   |   |
| Intergovernmental                                | \$ 551,121                 | \$ 563,771              | \$ 563,771       | \$ -                | \$ 563,771                              | \$ -  |
| <b>Total Revenues</b>                            | <b>551,121</b>             | <b>563,771</b>          | <b>563,771</b>   | <b>-</b>            | <b>563,771</b>                          | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Public Safety:                                   |                            |                         |                  |                     |   |   |
| Salaries and Wages                               | 395,200                    | 409,200                 | 407,648          | -                   | 407,648                                 | 1,552   |
| Fringe Benefits                                  | 141,783                    | 142,646                 | 132,853          | -                   | 132,853                                 | 9,793   |
| Supplies   | 11,742                     | 28,742                  | 12,000           | 5,000               | 17,000                                  | 11,742  |
| Other  | 2,396                      | 28,643                  | 26,291           | -                   | 26,291                                  | 2,352   |
| <b>Total Expenditures</b>                        | <b>551,121</b>             | <b>609,231</b>          | <b>578,792</b>   | <b>5,000</b>        | <b>583,792</b>                          | <b>25,439</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures | -                          | (45,460)                | (15,021)         | <u>\$ (5,000)</u>   | <u>\$ (20,021)</u>                      | <u>\$ 25,439</u>  |
| Fund Balance at Beginning of Year                | 91,676                     | 91,676                  | 91,676           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 91,676</b>           | <b>\$ 46,216</b>        | <b>\$ 76,655</b> |                     |   |   |

**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, 2008

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                     |                     |   |   |
| Charges for Services               | \$ 770,000                 | \$ 207,423              | \$ 218,244          | \$ -                | \$ 218,244                              | \$ 10,821   |
| Fines and Forfeitures              | 275,000                    | 279,807                 | 280,264             | -                   | 280,264                                 | 457   |
| Intergovernmental                  | 7,983,000                  | 7,222,714               | 7,222,714           | -                   | 7,222,714                               | -   |
| Interest                           | 50,000                     | 43,337                  | 43,337              | -                   | 43,337                                  | -   |
| Other                              | 115,000                    | 225,279                 | 233,514             | -                   | 233,514                                 | 8,235   |
| <b>Total Revenues</b>              | <b>9,193,000</b>           | <b>7,978,560</b>        | <b>7,998,073</b>    | <b>-</b>            | <b>7,998,073</b>                        | <b>19,513</b>   |
| <b>Expenditures</b>                |                            |                         |                     |                     |   |   |
| Current:                           |                            |                         |                     |                     |   |   |
| Public Works:                      |                            |                         |                     |                     |   |   |
| Salaries and Wages                 | 3,907,760                  | 3,831,760               | 3,821,706           | -                   | 3,821,706                               | 10,054  |
| Fringe Benefits                    | 1,292,405                  | 1,315,605               | 1,267,919           | -                   | 1,267,919                               | 47,686  |
| Supplies and Materials             | 1,670,674                  | 1,532,718               | 1,436,003           | 11,548              | 1,447,551                               | 85,167  |
| Equipment                          | 441,079                    | 351,996                 | 321,227             | 10,985              | 332,212                                 | 19,784  |
| Contractual Services               | 760,879                    | 935,329                 | 686,816             | 206,056             | 892,872                                 | 42,457  |
| Capital Outlay                     | 1,133,360                  | 739,405                 | 670,288             | 30,399              | 700,687                                 | 38,718  |
| Other                              | 271,718                    | 197,778                 | 147,221             | 25,553              | 172,774                                 | 25,004  |
| OPWC Loan Principal Retirement     | 90,000                     | 86,902                  | 86,902              | -                   | 86,902                                  | -   |
| <b>Total Expenditures</b>          | <b>9,567,875</b>           | <b>8,991,493</b>        | <b>8,438,082</b>    | <b>284,541</b>      | <b>8,722,623</b>                        | <b>268,870</b>  |
| (Deficiency) of Revenues           |                            |                         |                     |                     |   |   |
| (Under) Expenditures               | (374,875)                  | (1,012,933)             | (440,009)           | <u>\$ (284,541)</u> | <u>\$ (724,550)</u>                     | <u>\$ 288,383</u>   |
| Fund Balance at Beginning of Year  | 1,633,820                  | 1,633,820               | 1,633,820           |                     |   |   |
| <b>Fund Balance at End of Year</b> | <b>\$ 1,258,945</b>        | <b>\$ 620,887</b>       | <b>\$ 1,193,811</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Court**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                  |                     |   |   |
| Intergovernmental                       | \$ 145,000                 | \$ 179,138              | \$ 179,138       | \$ -                | \$ 179,138                              | \$ -  |
| Other                                   | 17,000                     | 4,126                   | 4,126            | -                   | 4,126                                   | -   |
| <b>Total Revenues</b>                   | <b>162,000</b>             | <b>183,264</b>          | <b>183,264</b>   | <b>-</b>            | <b>183,264</b>                          | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| Public Safety:                          |                            |                         |                  |                     |   |   |
| Salaries and Wages                      | 85,000                     | 89,000                  | 88,714           | -                   | 88,714                                  | 286   |
| Fringe Benefits                         | 42,450                     | 41,450                  | 39,136           | -                   | 39,136                                  | 2,314   |
| Supplies and Materials                  | 5,000                      | 5,000                   | 156              | -                   | 156                                     | 4,844   |
| Contractual Services                    | 21,000                     | 20,700                  | 15,366           | -                   | 15,366                                  | 5,334   |
| Other                                   | 7,000                      | 7,300                   | 3,575            | -                   | 3,575                                   | 3,725   |
| <b>Total Expenditures</b>               | <b>160,450</b>             | <b>163,450</b>          | <b>146,947</b>   | <b>-</b>            | <b>146,947</b>                          | <b>16,503</b>   |
| Excess of Revenues<br>Over Expenditures | 1,550                      | 19,814                  | 36,317           | <u>\$ -</u>         | <u>\$ 36,317</u>                        | <u>\$ 16,503</u>  |
| Fund Balance at Beginning of Year       | 15,777                     | 15,777                  | 15,777           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 17,327</b>           | <b>\$ 35,591</b>        | <b>\$ 52,094</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Bascule Bridge*  
For the Year Ended December 31, 2008

|  | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                  |                  |                   |                                |   |
| Intergovernmental  | \$ 600,000         | \$ 595,684       | \$ 595,684       | \$ -              | \$ 595,684                     | \$ -  |
| Other  | -                  | 157              | 157              | -                 | 157                            | -   |
| <b>Total Revenues</b>  | <b>600,000</b>     | <b>595,841</b>   | <b>595,841</b>   | <b>-</b>          | <b>595,841</b>                 | <b>-</b>  |
| <b>Expenditures</b>  |                    |                  |                  |                   |                                |   |
| Current:   |                    |                  |                  |                   |                                |   |
| Public Works:  |                    |                  |                  |                   |                                |   |
| Salaries and Wages   | 350,000            | 396,600          | 394,277          | -                 | 394,277                        | 2,323   |
| Fringe Benefits  | 151,915            | 155,595          | 154,198          | -                 | 154,198                        | 1,397   |
| Supplies and Materials   | 16,000             | 17,500           | 15,336           | -                 | 15,336                         | 2,164   |
| Equipment  | 4,000              | 2,000            | 1,142            | -                 | 1,142                          | 858   |
| Contractual Services   | 79,109             | 60,184           | 52,112           | 4,382             | 56,494                         | 3,690   |
| Other  | 500                | 810              | 400              | -                 | 400                            | 410   |
| <b>Total Expenditures</b>  | <b>601,524</b>     | <b>632,689</b>   | <b>617,465</b>   | <b>4,382</b>      | <b>621,847</b>                 | <b>10,842</b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures   | (1,524)            | (36,848)         | (21,624)         | (4,382)           | (26,006)                       | 10,842  |
| <b>Other Financing Sources (Uses)</b>  |                    |                  |                  |                   |                                |   |
| Advances - In  | -                  | 20,000           | 20,000           | -                 | 20,000                         | -   |
| Advances - Out   | -                  | (45,000)         | (45,000)         | -                 | (45,000)                       | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>           | <b>(25,000)</b>  | <b>(25,000)</b>  | <b>-</b>          | <b>(25,000)</b>                | <b>-</b>  |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenditures<br>and Other Financing (Uses) | (1,524)            | (61,848)         | (46,624)         | <b>\$ (4,382)</b> | <b>\$ (51,006)</b>             | <b>\$ 10,842</b>  |
| Fund Balance at Beginning of Year  | 93,824             | 93,824           | 93,824           |                   |                                |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 92,300</b>   | <b>\$ 31,976</b> | <b>\$ 47,200</b> |                   |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Community Housing Improvement*  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                  |                     |   |   |
| Other   | \$ -                       | \$ 5,878                | \$ 5,878         | \$ -                | \$ 5,878                                | \$ -  |
| <b>Total Revenues</b>   | <u>-</u>                   | <u>5,878</u>            | <u>5,878</u>     | <u>-</u>            | <u>5,878</u>                            | <u>-</u>  |
| <b>Expenditures</b>   |                            |                         |                  |                     |   |   |
| Current:  |                            |                         |                  |                     |   |   |
| Economic Development and Assistance:  |                            |                         |                  |                     |   |   |
| Contractual Services  | 33,893                     | 7,056                   | 7,056            | -                   | 7,056                                   | -   |
| <b>Total Expenditures</b>   | <u>33,893</u>              | <u>7,056</u>            | <u>7,056</u>     | <u>-</u>            | <u>7,056</u>                            | <u>-</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                            | (33,893)                   | (1,178)                 | (1,178)          | -                   | (1,178)                                 | -   |
| <b>Other Financing Sources (Uses)</b>                                       |                            |                         |                  |                     |   |   |
| Advances - Out  | -                          | (310,000)               | (310,000)        | -                   | (310,000)                               | -   |
| (Deficiency) of Revenues (Under)<br>Expenditures and Other Financing (Uses) | (33,893)                   | (311,178)               | (311,178)        | <u>\$ -</u>         | <u>\$ (311,178)</u>                     | <u>\$ -</u>   |
| Fund Balance at Beginning of Year   | 333,696                    | 333,696                 | 333,696          |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <u>\$ 299,803</u>          | <u>\$ 22,518</u>        | <u>\$ 22,518</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Youth Services*  
For the Year Ended December 31, 2008

|   | Original<br>Budget | Final<br>Budget   | Actual            | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>   |                    |                   |                   |                   |                                |   |
| Intergovernmental   | \$ 212,150         | \$ 203,419        | \$ 203,419        | \$ -              | \$ 203,419                     | \$ -  |
| Other   | 112,500            | 166,163           | 170,696           | -                 | 170,696                        | 4,533   |
| <b>Total Revenues</b>   | <b>324,650</b>     | <b>369,582</b>    | <b>374,115</b>    | <b>-</b>          | <b>374,115</b>                 | <b>4,533</b>  |
| <b>Expenditures</b>   |                    |                   |                   |                   |                                |   |
| Current:  |                    |                   |                   |                   |                                |   |
| Human Services:   |                    |                   |                   |                   |                                |   |
| Salaries and Wages  | 149,600            | 149,600           | 121,845           | -                 | 121,845                        | 27,755  |
| Fringe Benefits   | 85,160             | 85,210            | 58,408            | -                 | 58,408                         | 26,802  |
| Supplies and Materials  | 15,500             | 21,100            | 16,054            | -                 | 16,054                         | 5,046   |
| Equipment   | 5,243              | 6,750             | 5,759             | -                 | 5,759                          | 991   |
| Contractual Services  | 73,677             | 68,353            | 55,169            | 2,549             | 57,718                         | 10,635  |
| Other   | 58,100             | 57,750            | 18,349            | -                 | 18,349                         | 39,401  |
| <b>Total Expenditures</b>   | <b>387,280</b>     | <b>388,763</b>    | <b>275,584</b>    | <b>2,549</b>      | <b>278,133</b>                 | <b>110,630</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                                | (62,630)           | (19,181)          | 98,531            | (2,549)           | 95,982                         | 115,163   |
| <b>Other Financing Sources</b>  |                    |                   |                   |                   |                                |   |
| Operating Transfers - In  | -                  | 10,761            | 10,761            | -                 | 10,761                         | -   |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources Over<br>(Under) Expenditures | (62,630)           | (8,420)           | 109,292           | <b>\$ (2,549)</b> | <b>\$ 106,743</b>              | <b>\$ 115,163</b>                                       |
| Fund Balance at Beginning of Year   | 220,864            | 220,864           | 220,864           |                   |                                |   |
| <b>Fund Balance at End of Year</b>  | <b>\$ 158,234</b>  | <b>\$ 212,444</b> | <b>\$ 330,156</b> |                   |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Reclaim Ohio*  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                     |                     |   |   |
| Intergovernmental                                | \$ 2,149,010               | \$ 2,185,402            | \$ 2,185,402        | \$ -                | \$ 2,185,402                            | \$ -  |
| Other  | 2,000                      | 13,846                  | 13,846              | -                   | 13,846                                  | -   |
| <b>Total Revenues</b>                            | <b>2,151,010</b>           | <b>2,199,248</b>        | <b>2,199,248</b>    | <b>-</b>            | <b>2,199,248</b>                        | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| Human Services:                                  |                            |                         |                     |                     |   |   |
| Salaries and Wages                               | 1,162,000                  | 1,429,850               | 1,409,785           | -                   | 1,409,785                               | 20,065  |
| Fringe Benefits                                  | 634,200                    | 720,590                 | 552,535             | -                   | 552,535                                 | 168,055   |
| Supplies and Materials                           | 14,200                     | 22,400                  | 16,283              | -                   | 16,283                                  | 6,117   |
| Equipment  | 3,500                      | 4,000                   | 2,688               | 898                 | 3,586                                   | 414   |
| Contractual Services                             | 166,500                    | 308,800                 | 217,906             | -                   | 217,906                                 | 90,894  |
| Other  | 190,200                    | 230,300                 | 207,571             | -                   | 207,571                                 | 22,729  |
| <b>Total Expenditures</b>                        | <b>2,170,600</b>           | <b>2,715,940</b>        | <b>2,406,768</b>    | <b>898</b>          | <b>2,407,666</b>                        | <b>308,274</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (19,590)                   | (516,692)               | (207,520)           | <b>\$ (898)</b>     | <b>\$ (208,418)</b>                     | <b>\$ 308,274</b>   |
| Fund Balance at Beginning of Year                | 1,965,850                  | 1,965,850               | 1,965,850           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 1,946,260</b>        | <b>\$ 1,449,158</b>     | <b>\$ 1,758,330</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medically Handicapped Child**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Property and Other Taxes                                     | \$ 330,277                 | \$ 330,277              | \$ 330,277        | \$ -                | \$ 330,277                              | \$ -  |
| <b>Total Revenues</b>  | <u>330,277</u>             | <u>330,277</u>          | <u>330,277</u>    | <u>-</u>            | <u>330,277</u>                          | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Human Services:  |                            |                         |                   |                     |   |   |
| Other  | 637,522                    | 637,522                 | 274,044           | -                   | 274,044                                 | 363,478   |
| <b>Total Expenditures</b>                                    | <u>637,522</u>             | <u>637,522</u>          | <u>274,044</u>    | <u>-</u>            | <u>274,044</u>                          | <u>363,478</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (307,245)                  | (307,245)               | 56,233            | <u>\$ -</u>         | <u>\$ 56,233</u>                        | <u>\$ 363,478</u>   |
| Fund Balance at Beginning of Year                            | 330,768                    | 330,768                 | 330,768           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 23,523</u>           | <u>\$ 23,523</u>        | <u>\$ 387,001</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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Charges for Services   | \$ 32,000                  | \$ 33,196               | \$ 33,196         | \$ -                | \$ 33,196                               | \$ -  |
| Other  | -                          | 5                       | 5                 | -                   | 5                                       | -   |
| <b>Total Revenues</b>  | <b>32,000</b>              | <b>33,201</b>           | <b>33,201</b>     | <b>-</b>            | <b>33,201</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| General Government:  |                            |                         |                   |                     |   |   |
| Judicial:  |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 3,000                      | 4,120                   | 4,117             | -                   | 4,117                                   | 3   |
| Fringe Benefits  | 510                        | 927                     | 686               | -                   | 686                                     | 241   |
| Equipment  | -                          | -                       | -                 | -                   | -                                       | -   |
| Contractual Services   | 22,000                     | 25,000                  | 25,000            | -                   | 25,000                                  | -   |
| Other  | 6,490                      | 5,970                   | 2,556             | -                   | 2,556                                   | 3,414   |
| <b>Total Expenditures</b>                                    | <b>32,000</b>              | <b>36,017</b>           | <b>32,359</b>     | <b>-</b>            | <b>32,359</b>                           | <b>3,658</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (2,816)                 | 842               | <u>\$ -</u>         | <u>\$ 842</u>                           | <u>\$ 3,658</u>   |
| Fund Balance at Beginning of Year                            | 118,397                    | 118,397                 | 118,397           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 118,397</b>          | <b>\$ 115,581</b>       | <b>\$ 119,239</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Probation Services**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                   |                     |   |   |
| Licenses, Permits and Fees              | \$ 191,000                 | \$ 226,977              | \$ 226,977        | \$ -                | \$ 226,977                              | \$ -  |
| Other                                   | -                          | 102                     | 102               | -                   | 102                                     | -   |
| <b>Total Revenues</b>                   | <b>191,000</b>             | <b>227,079</b>          | <b>227,079</b>    | <b>-</b>            | <b>227,079</b>                          | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                   |                     |   |   |
| Current:                                |                            |                         |                   |                     |   |   |
| Public Safety:                          |                            |                         |                   |                     |   |   |
| Salaries and Wages                      | 128,856                    | 144,856                 | 144,539           | -                   | 144,539                                 | 317   |
| Fringe Benefits                         | 61,778                     | 63,656                  | 57,097            | -                   | 57,097                                  | 6,559   |
| <b>Total Expenditures</b>               | <b>190,634</b>             | <b>208,512</b>          | <b>201,636</b>    | <b>-</b>            | <b>201,636</b>                          | <b>6,876</b>  |
| Excess of Revenues<br>Over Expenditures | 366                        | 18,567                  | 25,443            | <b>\$ -</b>         | <b>\$ 25,443</b>                        | <b>\$ 6,876</b>   |
| Fund Balance at Beginning of Year       | 233,471                    | 233,471                 | 233,471           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 233,837</b>          | <b>\$ 252,038</b>       | <b>\$ 258,914</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*TB Clinic*  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                   |                     |   |   |
| Property and Other Taxes                | \$ 661,933                 | \$ 609,141              | \$ 609,141        | \$ -                | \$ 609,141                              | \$ -  |
| Charges for Services                    | 74,156                     | 3,793                   | 3,816             | -                   | 3,816                                   | 23  |
| Intergovernmental                       | 91,819                     | 169,388                 | 169,388           | -                   | 169,388                                 | -   |
| <b>Total Revenues</b>                   | <b>827,908</b>             | <b>782,322</b>          | <b>782,345</b>    | <b>-</b>            | <b>782,345</b>                          | <b>23</b>   |
| <b>Expenditures</b>                     |                            |                         |                   |                     |   |   |
| Current:                                |                            |                         |                   |                     |   |   |
| Health:                                 |                            |                         |                   |                     |   |   |
| Salaries and Wages                      | 312,000                    | 312,000                 | 302,167           | -                   | 302,167                                 | 9,833   |
| Fringe Benefits                         | 173,005                    | 173,005                 | 138,407           | -                   | 138,407                                 | 34,598  |
| Supplies and Materials                  | 33,500                     | 33,500                  | 23,091            | -                   | 23,091                                  | 10,409  |
| Equipment                               | 9,300                      | 8,525                   | 745               | -                   | 745                                     | 7,780   |
| Contractual Services                    | 66,917                     | 67,692                  | 62,009            | -                   | 62,009                                  | 5,683   |
| Other                                   | 26,800                     | 126,176                 | 116,472           | -                   | 116,472                                 | 9,704   |
| <b>Total Expenditures</b>               | <b>621,522</b>             | <b>720,898</b>          | <b>642,891</b>    | <b>-</b>            | <b>642,891</b>                          | <b>78,007</b>   |
| Excess of Revenues<br>Over Expenditures | 206,386                    | 61,424                  | 139,454           | <b>\$ -</b>         | <b>\$ 139,454</b>                       | <b>\$ 78,030</b>  |
| Fund Balance at Beginning of Year       | 575,118                    | 575,118                 | 575,118           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 781,504</b>          | <b>\$ 636,542</b>       | <b>\$ 714,572</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Court Mediation**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 300,000                 | \$ 277,287              | \$ 277,287        | \$ -                | \$ 277,287                              | \$ -  |
| Other  | -                          | 82                      | 82                | -                   | 82                                      | -   |
| <b>Total Revenues</b>  | <b>300,000</b>             | <b>277,369</b>          | <b>277,369</b>    | <b>-</b>            | <b>277,369</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:   |                            |                         |                   |                     |   |   |
| Salaries and Wages   | 210,000                    | 210,000                 | 129,582           | -                   | 129,582                                 | 80,418  |
| Fringe Benefits  | 43,200                     | 64,200                  | 41,680            | -                   | 41,680                                  | 22,520  |
| Supplies and Materials                                       | 6,000                      | 6,000                   | 2,329             | -                   | 2,329                                   | 3,671   |
| Equipment  | 13,500                     | 15,000                  | 1,823             | -                   | 1,823                                   | 13,177  |
| Contractual Services   | 6,888                      | 6,264                   | 3,487             | -                   | 3,487                                   | 2,777   |
| Other  | 13,500                     | 13,500                  | 4,005             | -                   | 4,005                                   | 9,495   |
| <b>Total Expenditures</b>                                    | <b>293,088</b>             | <b>314,964</b>          | <b>182,906</b>    | <b>-</b>            | <b>182,906</b>                          | <b>132,058</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 6,912                      | (37,595)                | 94,463            | <u>\$ -</u>         | <u>\$ 94,463</u>                        | <u>\$ 132,058</u>   |
| Fund Balance at Beginning of Year                            | 490,336                    | 490,336                 | 490,336           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 497,248</b>          | <b>\$ 452,741</b>       | <b>\$ 584,799</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**County Erosion Control**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Other  | \$ 71,263                  | \$ 32,038               | \$ 32,038        | \$ -                | \$ 32,038                               | \$ -  |
| <b>Total Revenues</b>  | <u>71,263</u>              | <u>32,038</u>           | <u>32,038</u>    | <u>-</u>            | <u>32,038</u>                           | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Public Works:  |                            |                         |                  |                     |   |   |
| Other  | 71,263                     | 54,263                  | 53,233           | -                   | 53,233                                  | 1,030   |
| <b>Total Expenditures</b>  | <u>71,263</u>              | <u>54,263</u>           | <u>53,233</u>    | <u>-</u>            | <u>53,233</u>                           | <u>1,030</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                               | -                          | (22,225)                | (21,195)         | -                   | (21,195)                                | 1,030   |
| <b>Other Financing (Uses)</b>  |                            |                         |                  |                     |   |   |
| Advances - Out   | -                          | (100,000)               | (100,000)        | -                   | (100,000)                               | -   |
| (Deficiency) of Revenues<br>(Under) Expenditures and Other<br>Financing (Uses) | -                          | (122,225)               | (121,195)        | <u>\$ -</u>         | <u>\$ (121,195)</u>                     | <u>\$ 1,030</u>   |
| Fund Balance at Beginning of Year  | 132,705                    | 132,705                 | 132,705          |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <u>\$ 132,705</u>          | <u>\$ 10,480</u>        | <u>\$ 11,510</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Supportive Living*  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>       | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|----------------------------|----------------------------|---------------------------|---|---|
| <b>Revenues</b>   |                            |                            |                            |                           |   |   |
| Intergovernmental   | \$ 4,367,291               | \$ 3,161,403               | \$ 3,161,403               | \$ -                      | \$ 3,161,403                            | \$ -  |
| Other   | 204                        | 4,967                      | 4,967                      | -                         | 4,967                                   | -   |
| <b>Total Revenues</b>   | <b><u>4,367,495</u></b>    | <b><u>3,166,370</u></b>    | <b><u>3,166,370</u></b>    | <b><u>-</u></b>           | <b><u>3,166,370</u></b>                 | <b><u>-</u></b>   |
| <b>Expenditures</b>   |                            |                            |                            |                           |   |   |
| Current:  |                            |                            |                            |                           |   |   |
| Health:   |                            |                            |                            |                           |   |   |
| Salaries and Wages  | 2,687,000                  | 2,817,000                  | 2,575,301                  | -                         | 2,575,301                               | 241,699   |
| Fringe Benefits   | 1,325,400                  | 1,310,800                  | 1,044,242                  | -                         | 1,044,242                               | 266,558   |
| Supplies and Materials  | 103,096                    | 143,096                    | 119,295                    | -                         | 119,295                                 | 23,801  |
| Equipment   | 20,217                     | 55,817                     | 19,491                     | -                         | 19,491                                  | 36,326  |
| Contractual Services  | 698,552                    | 717,658                    | 511,575                    | 28,140                    | 539,715                                 | 177,943   |
| Capital Outlay  | 21,000                     | 26,000                     | 23,192                     | -                         | 23,192                                  | 2,808   |
| Other   | 59,186                     | 57,103                     | 17,398                     | -                         | 17,398                                  | 39,705  |
| <b>Total Expenditures</b>   | <b><u>4,914,451</u></b>    | <b><u>5,127,474</u></b>    | <b><u>4,310,494</u></b>    | <b><u>28,140</u></b>      | <b><u>4,338,634</u></b>                 | <b><u>788,840</u></b>   |
| (Deficiency) of Revenues<br>(Under) Expenditures  | (546,956)                  | (1,961,104)                | (1,144,124)                | (28,140)                  | (1,172,264)                             | 788,840   |
| <b>Other Financing Sources</b>  |                            |                            |                            |                           |   |   |
| Operating Transfers - In  | -                          | 4,500,000                  | 4,500,000                  | -                         | 4,500,000                               | -   |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources Over<br>(Under) Expenditures | (546,956)                  | 2,538,896                  | 3,355,876                  | <b><u>\$ (28,140)</u></b> | <b><u>\$ 3,327,736</u></b>              | <b><u>\$ 788,840</u></b>  |
| Fund Balance at Beginning of Year   | 2,394,380                  | 2,394,380                  | 2,394,380                  |                           |   |   |
| <b>Fund Balance at End of Year</b>  | <b><u>\$ 1,847,424</u></b> | <b><u>\$ 4,933,276</u></b> | <b><u>\$ 5,750,256</u></b> |                           |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Golden Acres*  
For the Year Ended December 31, 2008

|  | Original<br>Budget         | Final<br>Budget            | Actual                     | Encumbrances        | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------------|----------------------------|----------------------------|---------------------|--------------------------------|---|
| <b>Revenues</b>  |                            |                            |                            |                     |                                |   |
| Charges for Services   | \$ 4,263,800               | \$ 4,633,596               | \$ 4,633,596               | \$ -                | \$ 4,633,596                   | \$ -  |
| Other  | 23,800                     | 16,828                     | 16,828                     | -                   | 16,828                         | -   |
| <b>Total Revenues</b>  | <b>4,287,600</b>           | <b>4,650,424</b>           | <b>4,650,424</b>           | <b>-</b>            | <b>4,650,424</b>               | <b>-</b>  |
| <b>Expenditures</b>  |                            |                            |                            |                     |                                |   |
| Current:   |                            |                            |                            |                     |                                |   |
| Health:  |                            |                            |                            |                     |                                |   |
| Salaries and Wages   | 2,200,000                  | 2,525,000                  | 2,516,692                  | -                   | 2,516,692                      | 8,308   |
| Fringe Benefits  | 1,014,900                  | 1,030,410                  | 976,261                    | -                   | 976,261                        | 54,149  |
| Supplies and Materials                                       | 529,300                    | 452,997                    | 280,012                    | 79,790              | 359,802                        | 93,195  |
| Equipment  | 36,110                     | 49,348                     | 42,738                     | 313                 | 43,051                         | 6,297   |
| Contractual Services   | 472,560                    | 618,819                    | 438,707                    | 85,879              | 524,586                        | 94,233  |
| Capital Outlay   | 10,000                     | 10,000                     | -                          | -                   | -                              | 10,000  |
| Other  | 302,477                    | 326,347                    | 311,122                    | 1,225               | 312,347                        | 14,000  |
| <b>Total Expenditures</b>                                    | <b>4,565,347</b>           | <b>5,012,921</b>           | <b>4,565,532</b>           | <b>167,207</b>      | <b>4,732,739</b>               | <b>280,182</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (277,747)                  | (362,497)                  | 84,892                     | <u>\$ (167,207)</u> | <u>\$ (82,315)</u>             | <u>\$ 280,182</u>                                       |
| Fund Balance at Beginning of Year                            | 1,956,371                  | 1,956,371                  | 1,956,371                  |                     |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 1,678,624</u></b> | <b><u>\$ 1,593,874</u></b> | <b><u>\$ 2,041,263</u></b> |                     |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Metropolitan Enforcement Group**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                   |                     |   |   |
| Property and Other Taxes                         | \$ 348,324                 | \$ 342,187              | \$ 334,325        | \$ -                | \$ 334,325                              | \$ (7,862)  |
| Intergovernmental                                | 157,843                    | 472,879                 | 472,879           | -                   | 472,879                                 | -   |
| <b>Total Revenues</b>                            | <b>506,167</b>             | <b>815,066</b>          | <b>807,204</b>    | <b>-</b>            | <b>807,204</b>                          | <b>(7,862)</b>  |
| <b>Expenditures</b>                              |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:                                   |                            |                         |                   |                     |   |   |
| Salaries and Wages                               | 385,174                    | 622,374                 | 611,806           | -                   | 611,806                                 | 10,568  |
| Fringe Benefits                                  | 278,209                    | 248,434                 | 208,395           | -                   | 208,395                                 | 40,039  |
| Supplies and Materials                           | 39,001                     | 68,654                  | 48,892            | 10,202              | 59,094                                  | 9,560   |
| Equipment  | 27,099                     | 17,099                  | 5,999             | -                   | 5,999                                   | 11,100  |
| Contractual Services                             | 124,092                    | 79,092                  | 37,698            | 2,613               | 40,311                                  | 38,781  |
| Other  | 61,214                     | 16,214                  | 6,189             | -                   | 6,189                                   | 10,025  |
| <b>Total Expenditures</b>                        | <b>914,789</b>             | <b>1,051,867</b>        | <b>918,979</b>    | <b>12,815</b>       | <b>931,794</b>                          | <b>120,073</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (408,622)                  | (236,801)               | (111,775)         | <b>\$ (12,815)</b>  | <b>\$ (124,590)</b>                     | <b>\$ 112,211</b>   |
| Fund Balance at Beginning of Year                | 725,739                    | 725,739                 | 725,739           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 317,117</b>          | <b>\$ 488,938</b>       | <b>\$ 613,964</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Crime Laboratory**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|-----------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                       |   |   |
| Property and Other Taxes                                     | \$ 174,161                 | \$ 167,162                 | \$ 167,162                 | \$ -                  | \$ 167,162                              | \$ -  |
| Intergovernmental  | 31,741                     | 52,583                     | 52,583                     | -                     | 52,583                                  | -   |
| Other  | 30,275                     | 52                         | 52                         | -                     | 52                                      | -   |
| <b>Total Revenues</b>  | <b><u>236,177</u></b>      | <b><u>219,797</u></b>      | <b><u>219,797</u></b>      | <b><u>-</u></b>       | <b><u>219,797</u></b>                   | <b><u>-</u></b>   |
| <b>Expenditures</b>  |                            |                            |                            |                       |   |   |
| Current:   |                            |                            |                            |                       |   |   |
| Public Safety:   |                            |                            |                            |                       |   |   |
| Salaries and Wages   | 95,164                     | 106,664                    | 103,162                    | -                     | 103,162                                 | 3,502   |
| Fringe Benefits  | 44,754                     | 46,289                     | 42,306                     | -                     | 42,306                                  | 3,983   |
| Supplies and Materials                                       | 23,300                     | 15,550                     | 10,439                     | 80                    | 10,519                                  | 5,031   |
| Equipment  | 25,529                     | 15,500                     | 8,892                      | -                     | 8,892                                   | 6,608   |
| Contractual Services   | 26,580                     | 26,580                     | 20,462                     | -                     | 20,462                                  | 6,118   |
| Other  | 13,600                     | 134,100                    | 129,319                    | -                     | 129,319                                 | 4,781   |
| <b>Total Expenditures</b>                                    | <b><u>228,927</u></b>      | <b><u>344,683</u></b>      | <b><u>314,580</u></b>      | <b><u>80</u></b>      | <b><u>314,660</u></b>                   | <b><u>30,023</u></b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 7,250                      | (124,886)                  | (94,783)                   | <b><u>\$ (80)</u></b> | <b><u>\$ (94,863)</u></b>               | <b><u>\$ 30,023</u></b>   |
| Fund Balance at Beginning of Year                            | <u>1,216,292</u>           | <u>1,216,292</u>           | <u>1,216,292</u>           |                       |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 1,223,542</u></b> | <b><u>\$ 1,091,406</u></b> | <b><u>\$ 1,121,509</u></b> |                       |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**911 System**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>       | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|---------------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                           |   |   |
| Property and Other Taxes                                     | \$ 1,883,636               | \$ 1,741,804               | \$ 1,741,804               | \$ -                      | \$ 1,741,804                            | \$ -  |
| Licenses, Permits and Fees                                   | 630,000                    | 695,562                    | 695,562                    | -                         | 695,562                                 | -   |
| Intergovernmental  | 161,711                    | 378,729                    | 378,729                    | -                         | 378,729                                 | -   |
| Other  | 250                        | 741                        | 824                        | -                         | 824                                     | 83  |
| <b>Total Revenues</b>  | <b><u>2,675,597</u></b>    | <b><u>2,816,836</u></b>    | <b><u>2,816,919</u></b>    | <b><u>-</u></b>           | <b><u>2,816,919</u></b>                 | <b><u>83</u></b>  |
| <b>Expenditures</b>  |                            |                            |                            |                           |   |   |
| Current:   |                            |                            |                            |                           |   |   |
| Public Safety:   |                            |                            |                            |                           |   |   |
| Salaries and Wages   | 975,000                    | 975,000                    | 794,595                    | -                         | 794,595                                 | 180,405   |
| Fringe Benefits  | 410,000                    | 410,000                    | 258,593                    | -                         | 258,593                                 | 151,407   |
| Supplies and Materials                                       | 18,000                     | 18,000                     | 6,166                      | -                         | 6,166                                   | 11,834  |
| Equipment  | 1,237,307                  | 1,242,307                  | 735,076                    | 39,646                    | 774,722                                 | 467,585   |
| Contractual Services   | 277,350                    | 314,905                    | 200,897                    | 2,079                     | 202,976                                 | 111,929   |
| Other  | 154,700                    | 158,700                    | 100,870                    | 8,250                     | 109,120                                 | 49,580  |
| <b>Total Expenditures</b>                                    | <b><u>3,072,357</u></b>    | <b><u>3,118,912</u></b>    | <b><u>2,096,197</u></b>    | <b><u>49,975</u></b>      | <b><u>2,146,172</u></b>                 | <b><u>972,740</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (396,760)                  | (302,076)                  | 720,722                    | <b><u>\$ (49,975)</u></b> | <b><u>\$ 670,747</u></b>                | <b><u>\$ 972,823</u></b>  |
| Fund Balance at Beginning of Year                            | <u>5,608,636</u>           | <u>5,608,636</u>           | <u>5,608,636</u>           |                           |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 5,211,876</u></b> | <b><u>\$ 5,306,560</u></b> | <b><u>\$ 6,329,358</u></b> |                           |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Child Support Enforcement Agency**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Encumbrances</u>        | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|---|---|
| <b>Revenues</b>  |                            |                            |                            |                            |   |   |
| Charges for Services   | \$ 1,100,000               | \$ 1,299,760               | \$ 1,299,760               | \$ -                       | \$ 1,299,760                            | \$ -  |
| Intergovernmental  | 6,000,000                  | 3,633,843                  | 3,633,843                  | -                          | 3,633,843                               | -   |
| Other  | 150,000                    | 4,026                      | 4,026                      | -                          | 4,026                                   | -   |
| <b>Total Revenues</b>  | <b><u>7,250,000</u></b>    | <b><u>4,937,629</u></b>    | <b><u>4,937,629</u></b>    | <b><u>-</u></b>            | <b><u>4,937,629</u></b>                 | <b><u>-</u></b>   |
| <b>Expenditures</b>  |                            |                            |                            |                            |   |   |
| Current:   |                            |                            |                            |                            |   |   |
| Human Services:  |                            |                            |                            |                            |   |   |
| Salaries and Wages   | 3,100,000                  | 3,100,000                  | 2,798,262                  | -                          | 2,798,262                               | 301,738   |
| Fringe Benefits  | 1,382,350                  | 1,344,850                  | 1,125,193                  | -                          | 1,125,193                               | 219,657   |
| Supplies and Materials                                       | 23,500                     | 21,000                     | 12,562                     | 2,047                      | 14,609                                  | 6,391   |
| Equipment  | 42,000                     | 67,000                     | 7,198                      | 22,334                     | 29,532                                  | 37,468  |
| Contractual Services   | 1,140,000                  | 1,325,000                  | 1,054,940                  | 222,742                    | 1,277,682                               | 47,318  |
| Other  | 1,472,200                  | 1,572,200                  | 1,540,488                  | -                          | 1,540,488                               | 31,712  |
| <b>Total Expenditures</b>                                    | <b><u>7,160,050</u></b>    | <b><u>7,430,050</u></b>    | <b><u>6,538,643</u></b>    | <b><u>247,123</u></b>      | <b><u>6,785,766</u></b>                 | <b><u>644,284</u></b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 89,950                     | (2,492,421)                | (1,601,014)                | <b><u>\$ (247,123)</u></b> | <b><u>\$ (1,848,137)</u></b>            | <b><u>\$ 644,284</u></b>  |
| Fund Balance at Beginning of Year                            | 4,076,509                  | 4,076,509                  | 4,076,509                  |                            |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 4,166,459</u></b> | <b><u>\$ 1,584,088</u></b> | <b><u>\$ 2,475,495</u></b> |                            |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Drug Enforcement**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-----------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                 |                     |   |   |
| Intergovernmental                                | \$ 17,568                  | \$ 15,568               | \$ 15,568       | \$ -                | \$ 15,568                               | \$ -  |
| Other  | 500                        | 973                     | 973             | -                   | 973                                     | -   |
| <b>Total Revenues</b>                            | <u>18,068</u>              | <u>16,541</u>           | <u>16,541</u>   | <u>-</u>            | <u>16,541</u>                           | <u>-</u>  |
| <b>Expenditures</b>                              |                            |                         |                 |                     |   |   |
| Current:   |                            |                         |                 |                     |   |   |
| Public Safety:                                   |                            |                         |                 |                     |   |   |
| Supplies and Materials                           | 500                        | 1,200                   | 972             | -                   | 972                                     | 228   |
| Equipment  | -                          | 1,400                   | 1,193           | -                   | 1,193                                   | 207   |
| Other  | 17,568                     | 17,568                  | 15,568          | -                   | 15,568                                  | 2,000   |
| <b>Total Expenditures</b>                        | <u>18,068</u>              | <u>20,168</u>           | <u>17,733</u>   | <u>-</u>            | <u>17,733</u>                           | <u>2,435</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | -                          | (3,627)                 | (1,192)         | <u>\$ -</u>         | <u>\$ (1,192)</u>                       | <u>\$ 2,435</u>   |
| Fund Balance at Beginning of Year                | 4,849                      | 4,849                   | 4,849           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <u>\$ 4,849</u>            | <u>\$ 1,222</u>         | <u>\$ 3,657</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Ditch Maintenance**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Special Assessments  | \$ 38,565                  | \$ 41,025               | \$ 41,025         | \$ -                | \$ 41,025                               | \$ -  |
| <b>Total Revenues</b>  | <u>38,565</u>              | <u>41,025</u>           | <u>41,025</u>     | <u>-</u>            | <u>41,025</u>                           | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Works:  |                            |                         |                   |                     |   |   |
| Other  | 104,312                    | 73,884                  | 21,138            | -                   | 21,138                                  | 52,746  |
| <b>Total Expenditures</b>                                    | <u>104,312</u>             | <u>73,884</u>           | <u>21,138</u>     | <u>-</u>            | <u>21,138</u>                           | <u>52,746</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (65,747)                   | (32,859)                | 19,887            | <u>\$ -</u>         | <u>\$ 19,887</u>                        | <u>\$ 52,746</u>  |
| Fund Balance at Beginning of Year                            | 162,607                    | 162,607                 | 162,607           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 96,860</u>           | <u>\$ 129,748</u>       | <u>\$ 182,494</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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Intergovernmental  | \$ 293,835                 | \$ 185,785              | \$ 185,785       | \$ -                | \$ 185,785                              | \$ -  |
| <b>Total Revenues</b>  | <b>293,835</b>             | <b>185,785</b>          | <b>185,785</b>   | <b>-</b>            | <b>185,785</b>                          | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Public Safety:   |                            |                         |                  |                     |   |   |
| Equipment  | 181,398                    | 25,530                  | 11,181           | -                   | 11,181                                  | 14,349  |
| Contractual Services   | 30,000                     | 48,587                  | 48,587           | -                   | 48,587                                  | -   |
| Other  | 82,437                     | 115,509                 | 78,718           | 32,442              | 111,160                                 | 4,349   |
| <b>Total Expenditures</b>                                    | <b>293,835</b>             | <b>189,626</b>          | <b>138,486</b>   | <b>32,442</b>       | <b>170,928</b>                          | <b>18,698</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (3,841)                 | 47,299           | <u>\$ (32,442)</u>  | <u>\$ 14,857</u>                        | <u>\$ 18,698</u>  |
| Fund Balance at Beginning of Year                            | 19,892                     | 19,892                  | 19,892           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 19,892</b>           | <b>\$ 16,051</b>        | <b>\$ 67,191</b> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |               |                     |   |   |
| Other  | \$ -                       | \$ -                    | \$ -          | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |               |                     |   |   |
| Current:   |                            |                         |               |                     |   |   |
| Public Safety:   |                            |                         |               |                     |   |   |
| Other  | -                          | -                       | -             | -                   | -                                       | -   |
| <b>Total Expenditures</b>                                    | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | -                       | -             | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                            | 629                        | 629                     | 629           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                     |   |   |
| Other  | \$ -                       | \$ -                    | \$ -                | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | <u>-</u>                   | <u>-</u>                | <u>-</u>            | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                     |                     |   |   |
| Current:   |                            |                         |                     |                     |   |   |
| Public Safety:   |                            |                         |                     |                     |   |   |
| Other  | -                          | -                       | -                   | -                   | -                                       | -   |
| <b>Total Expenditures</b>                                    | <u>-</u>                   | <u>-</u>                | <u>-</u>            | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | -                       | -                   | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                            | <u>18</u>                  | <u>18</u>               | <u>18</u>           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u><b>\$ 18</b></u>        | <u><b>\$ 18</b></u>     | <u><b>\$ 18</b></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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Intergovernmental  | \$ 50,000                  | \$ 16,904               | \$ 16,904         | \$ -                | \$ 16,904                               | \$ -  |
| Other  | -                          | 25,000                  | 25,000            | -                   | 25,000                                  | -   |
| <b>Total Revenues</b>  | <b>50,000</b>              | <b>41,904</b>           | <b>41,904</b>     | <b>-</b>            | <b>41,904</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Public Safety:   |                            |                         |                   |                     |   |   |
| Supplies   | 2,500                      | 2,500                   | -                 | -                   | -                                       | 2,500   |
| Contractual Services   | 50,000                     | 50,000                  | 35,233            | -                   | 35,233                                  | 14,767  |
| Other  | 3,500                      | 3,500                   | -                 | -                   | -                                       | 3,500   |
| <b>Total Expenditures</b>                                    | <b>56,000</b>              | <b>56,000</b>           | <b>35,233</b>     | <b>-</b>            | <b>35,233</b>                           | <b>20,767</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (6,000)                    | (14,096)                | 6,671             | <b>\$ -</b>         | <b>\$ 6,671</b>                         | <b>\$ 20,767</b>  |
| Fund Balance at Beginning of Year                            | 94,902                     | 94,902                  | 94,902            |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 88,902</b>           | <b>\$ 80,806</b>        | <b>\$ 101,573</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Violent Offender*  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Intergovernmental  | \$ 40,021                  | \$ 39,141               | \$ 39,141        | \$ -                | \$ 39,141                               | \$ -  |
| Other  | 29                         | -                       | -                | -                   | -                                       | -   |
| <b>Total Revenues</b>  | <b>40,050</b>              | <b>39,141</b>           | <b>39,141</b>    | <b>-</b>            | <b>39,141</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Public Safety:   |                            |                         |                  |                     |   |   |
| Salaries and Wages   | 30,000                     | 30,000                  | 29,211           | -                   | 29,211                                  | 789   |
| Fringe Benefits  | 19,760                     | 18,760                  | 5,154            | -                   | 5,154                                   | 13,606  |
| Other  | 500                        | 1,500                   | 1,263            | -                   | 1,263                                   | 237   |
| <b>Total Expenditures</b>                                    | <b>50,260</b>              | <b>50,260</b>           | <b>35,628</b>    | <b>-</b>            | <b>35,628</b>                           | <b>14,632</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (10,210)                   | (11,119)                | 3,513            | <u>\$ -</u>         | <u>\$ 3,513</u>                         | <u>\$ 14,632</u>  |
| Fund Balance at Beginning of Year                            | 40,289                     | 40,289                  | 40,289           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 30,079</b>           | <b>\$ 29,170</b>        | <b>\$ 43,802</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Marriage Licenses*  
For the Year Ended December 31, 2008

|  | Original<br>Budget | Final<br>Budget  | Actual           | Encumbrances | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|------------------|--------------|--------------------------------|---|
| <b>Revenues</b>  |                    |                  |                  |              |                                |   |
| Charges for Services   | \$ 65,000          | \$ 58,432        | \$ 58,432        | \$ -         | \$ 58,432                      | \$ -  |
| Other  | 3,500              | 3,267            | 3,267            | -            | 3,267                          | -   |
| <b>Total Revenues</b>  | <b>68,500</b>      | <b>61,699</b>    | <b>61,699</b>    | <b>-</b>     | <b>61,699</b>                  | <b>-</b>  |
| <b>Expenditures</b>  |                    |                  |                  |              |                                |   |
| Current:   |                    |                  |                  |              |                                |   |
| Human Services:  |                    |                  |                  |              |                                |   |
| Supplies and Materials                                       | 1,500              | 1,500            | -                | -            | -                              | 1,500   |
| Other  | 67,000             | 67,000           | 59,732           | -            | 59,732                         | 7,268   |
| <b>Total Expenditures</b>                                    | <b>68,500</b>      | <b>68,500</b>    | <b>59,732</b>    | <b>-</b>     | <b>59,732</b>                  | <b>8,768</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                  | (6,801)          | 1,967            | <u>\$ -</u>  | <u>\$ 1,967</u>                | <u>\$ 8,768</u>   |
| Fund Balance at Beginning of Year                            | 74,271             | 74,271           | 74,271           |              |                                |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 74,271</b>   | <b>\$ 67,470</b> | <b>\$ 76,238</b> |              |                                |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Medicaid Outreach**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |               |                     |   |   |
| Intergovernmental  | \$ -                       | \$ -                    | \$ -          | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                                      | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |               |                     |   |   |
| Current:   |                            |                         |               |                     |   |   |
| Health:  |                            |                         |               |                     |   |   |
| Other  | -                          | -                       | -             | -                   | -                                       | -   |
| <b>Total Expenditures</b>                                  | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess(Deficiency) of Revenues<br>Over(Under) Expenditures | -                          | -                       | -             | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                          | <u>1</u>                   | <u>1</u>                | <u>1</u>      |                     |   |   |
| <b>Fund Balance at End of Year</b>                         | <u>\$ 1</u>                | <u>\$ 1</u>             | <u>\$ 1</u>   |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Court Security**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                  |                     |   |   |
| Licenses, Permits and Fees              | \$ 17,000                  | \$ 13,387               | \$ 14,310        | \$ -                | \$ 14,310                               | \$ 923  |
| <b>Total Revenues</b>                   | <b>17,000</b>              | <b>13,387</b>           | <b>14,310</b>    | <b>-</b>            | <b>14,310</b>                           | <b>923</b>  |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| Public Safety:                          |                            |                         |                  |                     |   |   |
| Supplies and Materials                  | 3,500                      | 3,500                   | 864              | -                   | 864                                     | 2,636   |
| Equipment                               | 4,500                      | 4,500                   | -                | -                   | -                                       | 4,500   |
| <b>Total Expenditures</b>               | <b>8,000</b>               | <b>8,000</b>            | <b>864</b>       | <b>-</b>            | <b>864</b>                              | <b>7,136</b>  |
| Excess of Revenues<br>Over Expenditures | 9,000                      | 5,387                   | 13,446           | <u>\$ -</u>         | <u>\$ 13,446</u>                        | <u>\$ 8,059</u>   |
| Fund Balance at Beginning of Year       | 62,276                     | 62,276                  | 62,276           |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 71,276</b>           | <b>\$ 67,663</b>        | <b>\$ 75,722</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Criminal History On-Line*  
For the Year Ended December 31, 2008

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**MRDD-Medicaid**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|---------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                     |                     |   |   |
| Other   | \$ -                       | \$ 945                  | \$ 945              | \$ -                | \$ 945                                  | \$ -  |
| <b>Total Revenues</b>   | <u>-</u>                   | <u>945</u>              | <u>945</u>          | <u>-</u>            | <u>945</u>                              | <u>-</u>  |
| <b>Expenditures</b>   |                            |                         |                     |                     |   |   |
| Current:  |                            |                         |                     |                     |   |   |
| Health:   |                            |                         |                     |                     |   |   |
| Salaries and Wages  | 1,554,600                  | 1,744,600               | 1,635,331           | -                   | 1,635,331                               | 109,269   |
| Fringe Benefits   | 677,600                    | 695,750                 | 587,165             | -                   | 587,165                                 | 108,585   |
| Supplies and Materials  | 17,400                     | 22,400                  | 4,356               | -                   | 4,356                                   | 18,044  |
| Equipment   | 82,244                     | 127,177                 | 82,116              | -                   | 82,116                                  | 45,061  |
| Contractual Services  | 69,984                     | 122,900                 | 59,215              | 9,660               | 68,875                                  | 54,025  |
| Other   | 40,800                     | 59,800                  | 41,789              | -                   | 41,789                                  | 18,011  |
| <b>Total Expenditures</b>   | <u>2,442,628</u>           | <u>2,772,627</u>        | <u>2,409,972</u>    | <u>9,660</u>        | <u>2,419,632</u>                        | <u>352,995</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures  | (2,442,628)                | (2,771,682)             | (2,409,027)         | (9,660)             | (2,418,687)                             | 352,995   |
| <b>Other Financing Sources</b>  |                            |                         |                     |                     |   |   |
| Operating Transfers - In  | 2,500,000                  | 2,500,000               | 2,500,000           | -                   | 2,500,000                               | -   |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources<br>Over (Under) Expenditures | 57,372                     | (271,682)               | 90,973              | <u>\$ (9,660)</u>   | <u>\$ 81,313</u>                        | <u>\$ 352,995</u>   |
| Fund Balance at Beginning of Year   | 2,952,625                  | 2,952,625               | 2,952,625           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <u>\$ 3,009,997</u>        | <u>\$ 2,680,943</u>     | <u>\$ 3,043,598</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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                  |                     |   |   |
| Intergovernmental   | \$ 129,275                 | \$ 121,362              | \$ 121,362       | \$ -                | \$ 121,362                              | \$ -  |
| <b>Total Revenues</b>   | <u>129,275</u>             | <u>121,362</u>          | <u>121,362</u>   | <u>-</u>            | <u>121,362</u>                          | <u>-</u>  |
| <b>Expenditures</b>   |                            |                         |                  |                     |   |   |
| Current:  |                            |                         |                  |                     |   |   |
| Public Safety:  |                            |                         |                  |                     |   |   |
| Salaries and Wages  | 100,958                    | 107,558                 | 107,300          | -                   | 107,300                                 | 258   |
| Fringe Benefits   | 56,736                     | 50,950                  | 43,871           | -                   | 43,871                                  | 7,079   |
| Other   | -                          | 3,220                   | 3,216            | -                   | 3,216                                   | 4   |
| <b>Total Expenditures</b>   | <u>157,694</u>             | <u>161,728</u>          | <u>154,387</u>   | <u>-</u>            | <u>154,387</u>                          | <u>7,341</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures  | (28,419)                   | (40,366)                | (33,025)         | -                   | (33,025)                                | 7,341   |
| <b>Other Financing Sources</b>  |                            |                         |                  |                     |   |   |
| Operating Transfers - In  | 27,500                     | 48,222                  | 48,222           | -                   | 48,222                                  | -   |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources Over<br>(Under) Expenditures | (919)                      | 7,856                   | 15,197           | <u>\$ -</u>         | <u>\$ 15,197</u>                        | <u>\$ 7,341</u>   |
| Fund Balance at Beginning of Year   | 27,868                     | 27,868                  | 27,868           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <u>\$ 26,949</u>           | <u>\$ 35,724</u>        | <u>\$ 43,065</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enforcement and Education**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                  |                     |   |   |
| Fines and Forfeitures                            | \$ 7,000                   | \$ 2,391                | \$ 2,391         | \$ -                | \$ 2,391                                | \$ -  |
| <b>Total Revenues</b>                            | <u>7,000</u>               | <u>2,391</u>            | <u>2,391</u>     | <u>-</u>            | <u>2,391</u>                            | <u>-</u>  |
| <b>Expenditures</b>                              |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Public Safety:                                   |                            |                         |                  |                     |   |   |
| Equipment  | 7,980                      | 7,980                   | 7,980            | -                   | 7,980                                   | -   |
| <b>Total Expenditures</b>                        | <u>7,980</u>               | <u>7,980</u>            | <u>7,980</u>     | <u>-</u>            | <u>7,980</u>                            | <u>-</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (980)                      | (5,589)                 | (5,589)          | <u>\$ -</u>         | <u>\$ (5,589)</u>                       | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                | 27,595                     | 27,595                  | 27,595           |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <u>\$ 26,615</u>           | <u>\$ 22,006</u>        | <u>\$ 22,006</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Juvenile School Liaison*  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                  |                     |   |   |
| Intergovernmental  | \$ 10,000                  | \$ 6                    | \$ 6             | \$ -                | \$ 6                                    | \$ -  |
| <b>Total Revenues</b>  | <u>10,000</u>              | <u>6</u>                | <u>6</u>         | <u>-</u>            | <u>6</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                  |                     |   |   |
| Current:   |                            |                         |                  |                     |   |   |
| Human Services:  |                            |                         |                  |                     |   |   |
| Fringe Benefits  | 2,000                      | 2,000                   | 11               | -                   | 11                                      | 1,989   |
| <b>Total Expenditures</b>                                    | <u>2,000</u>               | <u>2,000</u>            | <u>11</u>        | <u>-</u>            | <u>11</u>                               | <u>1,989</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 8,000                      | (1,994)                 | (5)              | <u>\$ -</u>         | <u>\$ (5)</u>                           | <u>\$ 1,989</u>   |
| Fund Balance at Beginning of Year                            | 15,605                     | 15,605                  | 15,605           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 23,605</u>           | <u>\$ 13,611</u>        | <u>\$ 15,600</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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                  |                     |   |   |
| Intergovernmental                       | \$ -                       | \$ 32,817               | \$ 32,817        | \$ -                | \$ 32,817                               | \$ -  |
| <b>Total Revenues</b>                   | <u>-</u>                   | <u>32,817</u>           | <u>32,817</u>    | <u>-</u>            | <u>32,817</u>                           | <u>-</u>  |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| General Government:                     |                            |                         |                  |                     |   |   |
| Legislative and Executive:              |                            |                         |                  |                     |   |   |
| Supplies and Materials                  | -                          | 332                     | 332              | -                   | 332                                     | -   |
| Equipment                               | -                          | 32,485                  | 21,079           | -                   | 21,079                                  | 11,406  |
| <b>Total Expenditures</b>               | <u>-</u>                   | <u>32,817</u>           | <u>21,411</u>    | <u>-</u>            | <u>21,411</u>                           | <u>11,406</u>   |
| Excess of Revenues<br>Over Expenditures | -                          | -                       | 11,406           | <u>\$ -</u>         | <u>\$ 11,406</u>                        | <u>\$ 11,406</u>  |
| Fund Balance at Beginning of Year       | 2,798                      | 2,798                   | 2,798            |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 2,798</u>            | <u>\$ 2,798</u>         | <u>\$ 14,204</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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                   |                     |   |   |
| Intergovernmental  | \$ -                       | \$ -                    | \$ -              | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | <u>-</u>                   | <u>-</u>                | <u>-</u>          | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Health:  |                            |                         |                   |                     |   |   |
| Contractual Services   | 31,758                     | 34,734                  | 7,100             | -                   | 7,100                                   | 27,634  |
| Capital Outlay   | 435,647                    | 558,172                 | 339,253           | -                   | 339,253                                 | 218,919   |
| Other  | 7,000                      | 7,000                   | -                 | -                   | -                                       | 7,000   |
| <b>Total Expenditures</b>  | <u>474,405</u>             | <u>599,906</u>          | <u>346,353</u>    | <u>-</u>            | <u>346,353</u>                          | <u>253,553</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                             | (474,405)                  | (599,906)               | (346,353)         | -                   | (346,353)                               | 253,553   |
| <b>Other Financing Sources</b>   |                            |                         |                   |                     |   |   |
| Operating Transfers - In   | 287,000                    | -                       | -                 | -                   | -                                       | -   |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenditures | (187,405)                  | (599,906)               | (346,353)         | <u>\$ -</u>         | <u>\$ (346,353)</u>                     | <u>\$ 253,553</u>   |
| Fund Balance at Beginning of Year  | <u>828,798</u>             | <u>828,798</u>          | <u>828,798</u>    |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <u>\$ 641,393</u>          | <u>\$ 228,892</u>       | <u>\$ 482,445</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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                   |                     |   |   |
| Intergovernmental                                | \$ 2,955,000               | \$ 2,493,210            | \$ 2,493,210      | \$ -                | \$ 2,493,210                            | \$ -  |
| <b>Total Revenues</b>                            | <b>2,955,000</b>           | <b>2,493,210</b>        | <b>2,493,210</b>  | <b>-</b>            | <b>2,493,210</b>                        | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                   |                     |   |   |
| Current:   |                            |                         |                   |                     |   |   |
| Human Services:                                  |                            |                         |                   |                     |   |   |
| Supplies and Materials                           | 6,300                      | 4,562                   | 4,500             | -                   | 4,500                                   | 62  |
| Equipment  | 22,000                     | 21,434                  | 19,884            | 1,419               | 21,303                                  | 131   |
| Contractual Services                             | 2,918,200                  | 2,871,880               | 2,730,727         | -                   | 2,730,727                               | 141,153   |
| Other  | 8,500                      | 944,738                 | 944,155           | -                   | 944,155                                 | 583   |
| <b>Total Expenditures</b>                        | <b>2,955,000</b>           | <b>3,842,614</b>        | <b>3,699,266</b>  | <b>1,419</b>        | <b>3,700,685</b>                        | <b>141,929</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | -                          | (1,349,404)             | (1,206,056)       | <u>\$ (1,419)</u>   | <u>\$ (1,207,475)</u>                   | <u>\$ 141,929</u>   |
| Fund Balance at Beginning of Year                | 1,440,477                  | 1,440,477               | 1,440,477         |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <b>\$ 1,440,477</b>        | <b>\$ 91,073</b>        | <b>\$ 234,421</b> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                         |                     |   |   |
| Licenses, Permits and Fees                                   | \$ 20,000                  | \$ 80,827               | \$ 80,827               | \$ -                | \$ 80,827                               | \$ -  |
| <b>Total Revenues</b>  | <b>20,000</b>              | <b>80,827</b>           | <b>80,827</b>           | <b>-</b>            | <b>80,827</b>                           | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Public Safety:   |                            |                         |                         |                     |   |   |
| Supplies and Materials                                       | 500                        | 2,100                   | 1,658                   | -                   | 1,658                                   | 442   |
| Equipment  | 750                        | 13,650                  | 12,287                  | -                   | 12,287                                  | 1,363   |
| Contractual Services   | 34,741                     | 98,292                  | 59,691                  | 22,500              | 82,191                                  | 16,101  |
| Other  | 115                        | 415                     | 336                     | -                   | 336                                     | 79  |
| <b>Total Expenditures</b>                                    | <b>36,106</b>              | <b>114,457</b>          | <b>73,972</b>           | <b>22,500</b>       | <b>96,472</b>                           | <b>17,985</b>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (16,106)                   | (33,630)                | 6,855                   | <u>\$ (22,500)</u>  | <u>\$ (15,645)</u>                      | <u>\$ 17,985</u>  |
| Fund Balance at Beginning of Year                            | 46,664                     | 46,664                  | 46,664                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 30,558</u></b>    | <b><u>\$ 13,034</u></b> | <b><u>\$ 53,519</u></b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Juvenile Indigent Alcohol Program**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-----------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                 |                     |   |   |
| Intergovernmental  | \$ 1,500                   | \$ 975                  | \$ 975          | \$ -                | \$ 975                                  | \$ -  |
| <b>Total Revenues</b>  | <b>1,500</b>               | <b>975</b>              | <b>975</b>      | <b>-</b>            | <b>975</b>                              | <b>-</b>  |
| <b>Expenditures</b>  |                            |                         |                 |                     |   |   |
| <b>Current:</b>  |                            |                         |                 |                     |   |   |
| <b>General Government:</b>                                   |                            |                         |                 |                     |   |   |
| <b>Judicial:</b>   |                            |                         |                 |                     |   |   |
| Contractual Services   | 2,000                      | 2,000                   | -               | -                   | -                                       | 2,000   |
| Other  | 500                        | 500                     | -               | -                   | -                                       | 500   |
| <b>Total Expenditures</b>                                    | <b>2,500</b>               | <b>2,500</b>            | <b>-</b>        | <b>-</b>            | <b>-</b>                                | <b>2,500</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,000)                    | (1,525)                 | 975             | <u>\$ -</u>         | <u>\$ 975</u>                           | <u>\$ 2,500</u>   |
| Fund Balance at Beginning of Year                            | 2,656                      | 2,656                   | 2,656           |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 1,656</b>            | <b>\$ 1,131</b>         | <b>\$ 3,631</b> |                     |   |   |

**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, 2008

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Prosecutors Adult Diversion Program**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                  |                     |   |   |
| Licenses, Permits and Fees              | \$ 5,000                   | \$ 4,000                | \$ 4,000         | \$ -                | \$ 4,000                                | \$ -  |
| <b>Total Revenues</b>                   | <u>5,000</u>               | <u>4,000</u>            | <u>4,000</u>     | <u>-</u>            | <u>4,000</u>                            | <u>-</u>  |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| General Government:                     |                            |                         |                  |                     |   |   |
| Legislative and Executive:              |                            |                         |                  |                     |   |   |
| Other                                   | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <u>-</u>                   | <u>-</u>                | <u>-</u>         | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess of Revenues<br>Over Expenditures | 5,000                      | 4,000                   | 4,000            | <u>\$ -</u>         | <u>\$ 4,000</u>                         | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | <u>10,750</u>              | <u>10,750</u>           | <u>10,750</u>    |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 15,750</u>           | <u>\$ 14,750</u>        | <u>\$ 14,750</u> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |               |                     |   |   |
| Intergovernmental  | \$ -                       | \$ -                    | \$ -          | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>  | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |               |                     |   |   |
| Current:   |                            |                         |               |                     |   |   |
| General Government:  |                            |                         |               |                     |   |   |
| Judicial:  |                            |                         |               |                     |   |   |
| Other  | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Total Expenditures</b>                                    | <u>-</u>                   | <u>-</u>                | <u>-</u>      | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | -                       | -             | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                            | <u>253</u>                 | <u>253</u>              | <u>253</u>    |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <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, 2008

|                                    | Original<br>Budget  | Final<br>Budget     | Actual              | Encumbrances      | Actual<br>Plus<br>Encumbrances | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|---------------------|---------------------|---------------------|-------------------|--------------------------------|---|
| <b>Revenues</b>                    |                     |                     |                     |                   |                                |   |
| Intergovernmental                  | \$ 900,000          | \$ 377,366          | \$ 377,366          | \$ -              | \$ 377,366                     | \$ -  |
| Other                              | -                   | 20                  | 20                  | -                 | 20                             | -   |
| <b>Total Revenues</b>              | <b>900,000</b>      | <b>377,386</b>      | <b>377,386</b>      | <b>-</b>          | <b>377,386</b>                 | <b>-</b>  |
| <b>Expenditures</b>                |                     |                     |                     |                   |                                |   |
| Current:                           |                     |                     |                     |                   |                                |   |
| General Government:                |                     |                     |                     |                   |                                |   |
| Judicial:                          |                     |                     |                     |                   |                                |   |
| Salaries and Wages                 | 545,000             | 545,000             | 429,477             | -                 | 429,477                        | 115,523   |
| Fringe Benefits                    | 271,500             | 271,500             | 168,859             | -                 | 168,859                        | 102,641   |
| Supplies and Materials             | 20,000              | 22,500              | 19,708              | -                 | 19,708                         | 2,792   |
| Equipment                          | 30,000              | 3,000               | 1,499               | -                 | 1,499                          | 1,501   |
| Contractual Services               | 176,668             | 201,166             | 176,504             | 2,643             | 179,147                        | 22,019  |
| Other                              | 65,000              | 71,000              | 36,490              | -                 | 36,490                         | 34,510  |
| <b>Total Expenditures</b>          | <b>1,108,168</b>    | <b>1,114,166</b>    | <b>832,537</b>      | <b>2,643</b>      | <b>835,180</b>                 | <b>278,986</b>  |
| (Deficiency) of Revenues           | (208,168)           | (736,780)           | (455,151)           | <u>\$ (2,643)</u> | <u>\$ (457,794)</u>            | <u>\$ 278,986</u>                                       |
| (Under) Expenditures               |                     |                     |                     |                   |                                |   |
| Fund Balance at Beginning of Year  | 3,062,403           | 3,062,403           | 3,062,403           |                   |                                |   |
| <b>Fund Balance at End of Year</b> | <b>\$ 2,854,235</b> | <b>\$ 2,325,623</b> | <b>\$ 2,607,252</b> |                   |                                |   |

**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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>      | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|--------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                    |                     |   |   |
| Intergovernmental                       | \$ 60,000                  | \$ -                    | \$ -               | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                   | <b>60,000</b>              | <b>-</b>                | <b>-</b>           | <b>-</b>            | <b>-</b>                                | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                    |                     |   |   |
| <b>Current:</b>                         |                            |                         |                    |                     |   |   |
| Public Safety:                          |                            |                         |                    |                     |   |   |
| Supplies and Materials                  | 1,000                      | -                       | -                  | -                   | -                                       | -   |
| Contractual Services                    | 50,000                     | -                       | -                  | -                   | -                                       | -   |
| Other                                   | 1,000                      | -                       | -                  | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <b>52,000</b>              | <b>-</b>                | <b>-</b>           | <b>-</b>            | <b>-</b>                                | <b>-</b>  |
| Excess of Revenues<br>Over Expenditures | 8,000                      | -                       | -                  | <u>\$ -</u>         | <u>\$ -</u>                             | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | -                          | -                       | -                  |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b><u>\$ 8,000</u></b>     | <b><u>\$ -</u></b>      | <b><u>\$ -</u></b> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>   | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-----------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                 |                     |   |   |
| Licenses, Permits and Fees   | \$ 17,000                  | \$ 10,087               | \$ 10,087       | \$ -                | \$ 10,087                               | \$ -  |
| <b>Total Revenues</b>  | <u>17,000</u>              | <u>10,087</u>           | <u>10,087</u>   | <u>-</u>            | <u>10,087</u>                           | <u>-</u>  |
| <b>Expenditures</b>  |                            |                         |                 |                     |   |   |
| Current:   |                            |                         |                 |                     |   |   |
| Public Works:  |                            |                         |                 |                     |   |   |
| Contractual Services   | 16,000                     | -                       | -               | -                   | -                                       | -   |
| <b>Total Expenditures</b>  | <u>16,000</u>              | <u>-</u>                | <u>-</u>        | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess of Revenues<br>Over Expenditures                            | 1,000                      | 10,087                  | 10,087          | -                   | 10,087                                  | -   |
| <b>Other Financing (Uses)</b>                                      |                            |                         |                 |                     |   |   |
| Advances - Out   | -                          | (5,260)                 | (5,260)         | -                   | (5,260)                                 | -   |
| Excess of Revenues Over Expenditures<br>and Other Financing (Uses) | 1,000                      | 4,827                   | 4,827           | <u>\$ -</u>         | <u>\$ 4,827</u>                         | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                                  | 4,809                      | 4,809                   | 4,809           |                     |   |   |
| <b>Fund Balance at End of Year</b>                                 | <u>\$ 5,809</u>            | <u>\$ 9,636</u>         | <u>\$ 9,636</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Common Pleas Special Projects**  
For the Year Ended December 31, 2008

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                   |                     |   |   |
| Licenses, Permits and Fees         | \$ 100,000                 | \$ 138,052              | \$ 138,052        | \$ -                | \$ 138,052                              | \$ -  |
| <b>Total Revenues</b>              | <b>100,000</b>             | <b>138,052</b>          | <b>138,052</b>    | <b>-</b>            | <b>138,052</b>                          | <b>-</b>  |
| <b>Expenditures</b>                |                            |                         |                   |                     |   |   |
| Current:                           |                            |                         |                   |                     |   |   |
| General Government:                |                            |                         |                   |                     |   |   |
| Legislative and Executive:         |                            |                         |                   |                     |   |   |
| Salaries and Wages                 | -                          | 20,000                  | -                 | -                   | -                                       | 20,000  |
| Supplies and Materials             | -                          | 5,000                   | -                 | -                   | -                                       | 5,000   |
| Equipment                          | -                          | 50,000                  | 8,120             | -                   | 8,120                                   | 41,880  |
| Contractual Services               | -                          | 2,000                   | 858               | -                   | 858                                     | 1,142   |
| Other                              | 10,000                     | 15,000                  | 2,426             | -                   | 2,426                                   | 12,574  |
| <b>Total Expenditures</b>          | <b>10,000</b>              | <b>92,000</b>           | <b>11,404</b>     | <b>-</b>            | <b>11,404</b>                           | <b>80,596</b>   |
| Excess of Revenues                 |                            |                         |                   |                     |   |   |
| Over Expenditures                  | 90,000                     | 46,052                  | 126,648           | <u>\$ -</u>         | <u>\$ 126,648</u>                       | <u>\$ 80,596</u>  |
| Fund Balance at Beginning of Year  | 222,645                    | 222,645                 | 222,645           |                     |   |   |
| <b>Fund Balance at End of Year</b> | <b>\$ 312,645</b>          | <b>\$ 268,697</b>       | <b>\$ 349,293</b> |                     |   |   |

**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, 2008

|                                    | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|------------------------------------|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                    |                            |                         |                   |                     |   |   |
| Charges for Services               | \$ 842,000                 | \$ 642,000              | \$ 642,000        | \$ -                | \$ 642,000                              | \$ -  |
| <b>Total Revenues</b>              | <b>842,000</b>             | <b>642,000</b>          | <b>642,000</b>    | <b>-</b>            | <b>642,000</b>                          | <b>-</b>  |
| <b>Expenditures</b>                |                            |                         |                   |                     |   |   |
| Current:                           |                            |                         |                   |                     |   |   |
| Health:                            |                            |                         |                   |                     |   |   |
| Supplies and Materials             | 346,667                    | 389,642                 | 282,189           | 82,595              | 364,784                                 | 24,858  |
| Contractual Services               | 565,541                    | 493,251                 | 363,029           | 41,533              | 404,562                                 | 88,689  |
| <b>Total Expenditures</b>          | <b>912,208</b>             | <b>882,893</b>          | <b>645,218</b>    | <b>124,128</b>      | <b>769,346</b>                          | <b>113,547</b>  |
| (Deficiency) of Revenues           | (70,208)                   | (240,893)               | (3,218)           | <b>\$ (124,128)</b> | <b>\$ (127,346)</b>                     | <b>\$ 113,547</b>   |
| (Under) Expenditures               |                            |                         |                   |                     |   |   |
| Fund Balance at Beginning of Year  | 462,761                    | 462,761                 | 462,761           |                     |   |   |
| <b>Fund Balance at End of Year</b> | <b>\$ 392,553</b>          | <b>\$ 221,868</b>       | <b>\$ 459,543</b> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>          | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|------------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                        |                     |   |   |
| Intergovernmental                                | \$ -                       | \$ 1,913                | \$ 1,913               | \$ -                | \$ 1,913                                | \$ -  |
| <b>Total Revenues</b>                            | <b>-</b>                   | <b>1,913</b>            | <b>1,913</b>           | <b>-</b>            | <b>1,913</b>                            | <b>-</b>  |
| <b>Expenditures</b>                              |                            |                         |                        |                     |   |   |
| Current:   |                            |                         |                        |                     |   |   |
| Public Safety:                                   |                            |                         |                        |                     |   |   |
| Supplies and Materials                           | -                          | 7,175                   | 7,175                  | -                   | 7,175                                   | -   |
| Equipment  | -                          | 10,157                  | 10,157                 | -                   | 10,157                                  | -   |
| Contractual Services                             | -                          | 6,439                   | 3,256                  | 3,183               | 6,439                                   | -   |
| <b>Total Expenditures</b>                        | <b>-</b>                   | <b>23,771</b>           | <b>20,588</b>          | <b>3,183</b>        | <b>23,771</b>                           | <b>-</b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | -                          | (21,858)                | (18,675)               | <u>\$ (3,183)</u>   | <u>\$ (21,858)</u>                      | <u>\$ -</u>   |
| Fund Balance at Beginning of Year                | 21,858                     | 21,858                  | 21,858                 |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <u><b>\$ 21,858</b></u>    | <u><b>\$ -</b></u>      | <u><b>\$ 3,183</b></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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|----------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                      |                     |   |   |
| Intergovernmental                       | \$ 60,000                  | \$ 26,250               | \$ 26,250            | \$ -                | \$ 26,250                               | \$ -  |
| <b>Total Revenues</b>                   | <b>60,000</b>              | <b>26,250</b>           | <b>26,250</b>        | <b>-</b>            | <b>26,250</b>                           | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                      |                     |   |   |
| Current:                                |                            |                         |                      |                     |   |   |
| Health:                                 |                            |                         |                      |                     |   |   |
| Supplies and Materials                  | 350                        | 4,750                   | 1,309                | -                   | 1,309                                   | 3,441   |
| Contractual Services                    | 250                        | 715                     | 464                  | -                   | 464                                     | 251   |
| Fees                                    | -                          | 296                     | 296                  | -                   | 296                                     | -   |
| Other                                   | 59,400                     | 4,529                   | 3,393                | -                   | 3,393                                   | 1,136   |
| <b>Total Expenditures</b>               | <b>60,000</b>              | <b>10,290</b>           | <b>5,462</b>         | <b>-</b>            | <b>5,462</b>                            | <b>4,828</b>  |
| Excess of Revenues<br>Over Expenditures | -                          | 15,960                  | 20,788               | <u>\$ -</u>         | <u>\$ 20,788</u>                        | <u>\$ 4,828</u>   |
| Fund Balance at Beginning of Year       | 27,234                     | 27,234                  | 27,234               |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b><u>27,234</u></b>       | <b><u>43,194</u></b>    | <b><u>48,022</u></b> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                         |                         |                     |   |   |
| Intergovernmental  | \$ -                       | \$ 73,010               | \$ 455,010              | \$ -                | \$ 455,010                              | \$ 382,000  |
| <b>Total Revenues</b>  | <b>-</b>                   | <b>73,010</b>           | <b>455,010</b>          | <b>-</b>            | <b>455,010</b>                          | <b>382,000</b>  |
| <b>Expenditures</b>  |                            |                         |                         |                     |   |   |
| Current:   |                            |                         |                         |                     |   |   |
| Public Safety:   |                            |                         |                         |                     |   |   |
| Capital Outlay   | -                          | -                       | 382,000                 | -                   | 382,000                                 | (382,000)   |
| Other  | -                          | 76,622                  | 24,747                  | 21,051              | 45,798                                  | 30,824  |
| <b>Total Expenditures</b>                                    | <b>-</b>                   | <b>76,622</b>           | <b>406,747</b>          | <b>21,051</b>       | <b>427,798</b>                          | <b>(351,176)</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                          | (3,612)                 | 48,263                  | <u>\$ (21,051)</u>  | <u>\$ 27,212</u>                        | <u>\$ 30,824</u>  |
| Fund Balance at Beginning of Year                            | 12,074                     | 12,074                  | 12,074                  |                     |   |   |
| <b>Fund Balance at End of Year</b>                           | <b><u>\$ 12,074</u></b>    | <b><u>\$ 8,462</u></b>  | <b><u>\$ 60,337</u></b> |                     |   |   |

**Lorain County, Ohio**  
 Schedule of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Non-GAAP Basis)  
*Continuing Professional Training*  
 For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|---------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |               |                     |   |   |
| Intergovernmental                       | \$ -                       | \$ 13,020               | \$ 13,020     | \$ -                | \$ 13,020                               | \$ -  |
| Other                                   | 9,000                      | -                       | -             | -                   | -                                       | -   |
| <b>Total Revenues</b>                   | <b>9,000</b>               | <b>13,020</b>           | <b>13,020</b> | <b>-</b>            | <b>13,020</b>                           | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |               |                     |   |   |
| Current:                                |                            |                         |               |                     |   |   |
| Public Safety:                          |                            |                         |               |                     |   |   |
| Supplies and Materials                  | -                          | 8,318                   | 8,294         | -                   | 8,294                                   | 24  |
| Other                                   | -                          | 4,702                   | 4,702         | -                   | 4,702                                   | -   |
| <b>Total Expenditures</b>               | <b>-</b>                   | <b>13,020</b>           | <b>12,996</b> | <b>-</b>            | <b>12,996</b>                           | <b>24</b>   |
| Excess of Revenues<br>Over Expenditures | 9,000                      | -                       | 24            | <u>\$ -</u>         | <u>\$ 24</u>                            | <u>\$ 24</u>  |
| Fund Balance at Beginning of Year       | -                          | -                       | -             |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 9,000</b>            | <b>\$ -</b>             | <b>\$ 24</b>  |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**SERC Grant**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                  |                     |   |   |
| Intergovernmental                       | \$ 36,907                  | \$ 36,907               | \$ 36,907        | \$ -                | \$ 36,907                               | \$ -  |
| <b>Total Revenues</b>                   | <u>36,907</u>              | <u>36,907</u>           | <u>36,907</u>    | <u>-</u>            | <u>36,907</u>                           | <u>-</u>  |
| <b>Expenditures</b>                     |                            |                         |                  |                     |   |   |
| Current:                                |                            |                         |                  |                     |   |   |
| Public Safety:                          |                            |                         |                  |                     |   |   |
| Other                                   | -                          | -                       | -                | -                   | -                                       | -   |
| <b>Total Expenditures</b>               | <u>-</u>                   | <u>-</u>                | <u>-</u>         | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| Excess of Revenues<br>Over Expenditures | 36,907                     | 36,907                  | 36,907           | <u>\$ -</u>         | <u>\$ 36,907</u>                        | <u>\$ -</u>   |
| Fund Balance at Beginning of Year       | -                          | -                       | -                |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <u>\$ 36,907</u>           | <u>\$ 36,907</u>        | <u>\$ 36,907</u> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Foreclosure Special Project Fund**  
For the Year Ended December 31, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                         |                            |                         |                   |                     |   |   |
| Licenses, Permits and Fees              | \$ 500,000                 | \$ 563,697              | \$ 563,697        | \$ -                | \$ 563,697                              | \$ -  |
| <b>Total Revenues</b>                   | <b>500,000</b>             | <b>563,697</b>          | <b>563,697</b>    | <b>-</b>            | <b>563,697</b>                          | <b>-</b>  |
| <b>Expenditures</b>                     |                            |                         |                   |                     |   |   |
| Current:                                |                            |                         |                   |                     |   |   |
| General Government:                     |                            |                         |                   |                     |   |   |
| Judicial:                               |                            |                         |                   |                     |   |   |
| Salaries and Wages                      | 300,000                    | 250,000                 | 87,487            | -                   | 87,487                                  | 162,513   |
| Fringe Benefits                         | 21,000                     | 45,000                  | 22,525            | -                   | 22,525                                  | 22,475  |
| Supplies and Materials                  | 2,000                      | 5,000                   | 1,852             | -                   | 1,852                                   | 3,148   |
| Equipment                               | 17,000                     | 17,000                  | 3,462             | -                   | 3,462                                   | 13,538  |
| Other                                   | 7,500                      | 160,500                 | 151,391           | -                   | 151,391                                 | 9,109   |
| <b>Total Expenditures</b>               | <b>347,500</b>             | <b>477,500</b>          | <b>266,717</b>    | <b>-</b>            | <b>266,717</b>                          | <b>210,783</b>  |
| Excess of Revenues<br>Over Expenditures | 152,500                    | 86,197                  | 296,980           | <b>\$ -</b>         | <b>\$ 296,980</b>                       | <b>\$ 210,783</b>   |
| Fund Balance at Beginning of Year       | -                          | -                       | -                 |                     |   |   |
| <b>Fund Balance at End of Year</b>      | <b>\$ 152,500</b>          | <b>\$ 86,197</b>        | <b>\$ 296,980</b> |                     |   |   |

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---------------------|---|---|
| <b>Revenues</b>  |                            |                          |                          |                     |   |   |
| Property and Other Taxes   | \$ 2,154,532               | \$ 1,982,585             | \$ 1,982,585             | \$ -                | \$ 1,982,585                            | \$ -  |
| Intergovernmental  | 545,000                    | 1,066,949                | 1,067,039                | -                   | 1,067,039                               | 90  |
| Special Assessments  | 340,000                    | 259,667                  | 259,667                  | -                   | 259,667                                 | -   |
| Other  | -                          | 45,364                   | 45,364                   | -                   | 45,364                                  | -   |
| <b>Total Revenues</b>  | <b><u>3,039,532</u></b>    | <b><u>3,354,565</u></b>  | <b><u>3,354,655</u></b>  | <b><u>-</u></b>     | <b><u>3,354,655</u></b>                 | <b><u>90</u></b>  |
| <b>Expenditures</b>  |                            |                          |                          |                     |   |   |
| General Obligation Bond Principal Retirement                                 | 1,713,500                  | 1,793,500                | 1,785,000                | -                   | 1,785,000                               | 8,500   |
| General Obligation Interest  | 1,303,000                  | 1,312,737                | 1,302,734                | -                   | 1,302,734                               | 10,003  |
| Special Assessment Principal Retirement                                      | 216,000                    | 216,000                  | 215,776                  | -                   | 215,776                                 | 224   |
| Special Assessment Interest  | 194,000                    | 194,000                  | 193,345                  | -                   | 193,345                                 | 655   |
| Fiscal Charges   | 112,500                    | 144,042                  | 114,414                  | -                   | 114,414                                 | 29,628  |
| <b>Total Expenditures</b>  | <b><u>3,539,000</u></b>    | <b><u>3,660,279</u></b>  | <b><u>3,611,269</u></b>  | <b><u>-</u></b>     | <b><u>3,611,269</u></b>                 | <b><u>49,010</u></b>  |
| (Deficiency) of Revenues<br>(Under) Expenditures                             | (499,468)                  | (305,714)                | (256,614)                | -                   | (256,614)                               | 49,100  |
| <b>Other Financing Sources</b>   |                            |                          |                          |                     |   |   |
| Advances - In  | 200,000                    | 183,762                  | 183,762                  | -                   | 183,762                                 | -   |
| <b>Total Other Financing Sources</b>   | <b><u>200,000</u></b>      | <b><u>183,762</u></b>    | <b><u>183,762</u></b>    | <b><u>-</u></b>     | <b><u>183,762</u></b>                   | <b><u>-</u></b>   |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenditures | (299,468)                  | (121,952)                | (72,852)                 | <b><u>\$ -</u></b>  | <b><u>\$ (72,852)</u></b>               | <b><u>\$ 49,100</u></b>   |
| Fund Balance at Beginning of Year  | 458,675                    | 458,675                  | 458,675                  |                     |   |   |
| <b>Fund Balance at End of Year</b>   | <b><u>\$ 159,207</u></b>   | <b><u>\$ 336,723</u></b> | <b><u>\$ 385,823</u></b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Jail Facility Construction**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>                                  |                            |                         |                   |                     |   |   |
| Sales Tax  | \$ -                       | \$ -                    | \$ -              | \$ -                | \$ -                                    | \$ -  |
| <b>Total Revenues</b>                            | <u>-</u>                   | <u>-</u>                | <u>-</u>          | <u>-</u>            | <u>-</u>                                | <u>-</u>  |
| <b>Expenditures</b>                              |                            |                         |                   |                     |   |   |
| Capital Outlay:                                  |                            |                         |                   |                     |   |   |
| Salaries and Wages                               | 154,000                    | 236,160                 | 154,000           | -                   | 154,000                                 | 82,160  |
| Jail Facility Construction                       | 423,730                    | 549,730                 | 439,576           | 48,274              | 487,850                                 | 61,880  |
| <b>Total Expenditures</b>                        | <u>577,730</u>             | <u>785,890</u>          | <u>593,576</u>    | <u>48,274</u>       | <u>641,850</u>                          | <u>144,040</u>  |
| (Deficiency) of Revenues<br>(Under) Expenditures | (577,730)                  | (785,890)               | (593,576)         | <u>\$ (48,274)</u>  | <u>\$ (641,850)</u>                     | <u>\$ 144,040</u>   |
| Fund Balance at Beginning of Year                | <u>1,222,646</u>           | <u>1,222,646</u>        | <u>1,222,646</u>  |                     |   |   |
| <b>Fund Balance at End of Year</b>               | <u>\$ 644,916</u>          | <u>\$ 436,756</u>       | <u>\$ 629,070</u> |                     |   |   |

## Capital Projects Fund

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

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

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Q Construction**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Encumbrances</u>   | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------|-----------------------|---|---|
| <b>Revenues</b>  |                            |                         |                     |                       |   |   |
| Intergovernmental  | \$ 5,350,000               | \$ 1,386,772            | \$ 1,433,322        | \$ -                  | \$ 1,433,322                            | \$ 46,550   |
| Other  | -                          | 72,879                  | 72,879              | -                     | 72,879                                  | -   |
| <b>Total Revenues</b>  | <b>5,350,000</b>           | <b>1,459,651</b>        | <b>1,506,201</b>    | <b>-</b>              | <b>1,506,201</b>                        | <b>46,550</b>   |
| <b>Expenditures</b>  |                            |                         |                     |                       |   |   |
| Capital Outlay:  |                            |                         |                     |                       |   |   |
| Justice Center   | 5,170,420                  | 837,932                 | 169,896             | 622,303               | 792,199                                 | 45,733  |
| Transportation Hub   | 866,998                    | 1,554,416               | 97,532              | 498,566               | 596,098                                 | 958,318   |
| Board of Elections   | -                          | 79,721                  | -                   | -                     | -                                       | 79,721  |
| Agriculture Center   | -                          | 31,701                  | -                   | -                     | -                                       | 31,701  |
| Highway Improvement  | 30,000                     | 36,257                  | -                   | -                     | -                                       | 36,257  |
| Energy Conservation Project  | 184,842                    | 173,817                 | 17,000              | -                     | 17,000                                  | 156,817   |
| Issue II   | 850,000                    | 553,726                 | 600,276             | -                     | 600,276                                 | (46,550)  |
| ODOT Federal Awards  | 4,500,000                  | 153,185                 | 153,185             | -                     | 153,185                                 | -   |
| Highway Planning/Construction  | 402,379                    | 1,448,340               | 365,387             | 342,867               | 708,254                                 | 740,086   |
| Sewers   | 419,421                    | 1,024,184               | 337,214             | 181,107               | 518,321                                 | 505,863   |
| Principal Retirement   | -                          | 8,805,000               | 8,805,000           | -                     | 8,805,000                               | -   |
| Interest on Short-term Debt  | -                          | 385,854                 | 385,854             | -                     | 385,854                                 | -   |
| <b>Total Expenditures</b>  | <b>12,424,060</b>          | <b>15,084,133</b>       | <b>10,931,344</b>   | <b>1,644,843</b>      | <b>12,576,187</b>                       | <b>2,507,946</b>  |
| (Deficiency) of Revenues   |                            |                         |                     |                       |   |   |
| (Under) Expenditures   | (7,074,060)                | (13,624,482)            | (9,425,143)         | (1,644,843)           | (11,069,986)                            | 2,554,496   |
| <b>Other Financing Sources (Uses)</b>  |                            |                         |                     |                       |   |   |
| Issuance of Debt   | -                          | 8,890,000               | 8,890,000           | -                     | 8,890,000                               | -   |
| Advances - In  | -                          | 290,000                 | 290,000             | -                     | 290,000                                 | -   |
| Advances - Out   | -                          | (4,250,000)             | (4,250,000)         | -                     | (4,250,000)                             | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <b>-</b>                   | <b>4,930,000</b>        | <b>4,930,000</b>    | <b>-</b>              | <b>4,930,000</b>                        | <b>-</b>  |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenditures<br>and Other Financing (Uses) | (7,074,060)                | (8,694,482)             | (4,495,143)         | <b>\$ (1,644,843)</b> | <b>\$ (6,139,986)</b>                   | <b>\$ 2,554,496</b>   |
| Fund Balance at Beginning of Year  | 9,860,002                  | 9,860,002               | 9,860,002           |                       |   |   |
| <b>Fund Balance at End of Year</b>   | <b>\$ 2,785,942</b>        | <b>\$ 1,165,520</b>     | <b>\$ 5,364,859</b> |                       |   |   |

## Proprietary Funds

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

### Enterprise Funds

**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, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>( Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---------------------|---|--|
| <b>Revenues</b>  |                            |                          |                          |                     |   |  |
| Charges for Services   | \$ 70,500                  | \$ 116,164               | \$ 116,164               | \$ -                | \$ 116,164                              | \$ -   |
| Intergovernmental  | -                          | 243,563                  | 243,563                  | -                   | 243,563                                 | -  |
| Other  | 25,000                     | 12,100                   | 12,100                   | -                   | 12,100                                  | -  |
| <b>Total Revenues</b>  | <b>95,500</b>              | <b>371,827</b>           | <b>371,827</b>           | <b>-</b>            | <b>371,827</b>                          | <b>-</b>   |
| <b>Expenses</b>  |                            |                          |                          |                     |   |  |
| Current:   |                            |                          |                          |                     |   |  |
| Contractual Services   | 51,751                     | 242,950                  | 228,039                  | 1,974               | 230,013                                 | 12,937   |
| Supplies and Materials   | 16,048                     | 36,270                   | 28,202                   | 1,589               | 29,791                                  | 6,479  |
| Equipment  | 6,150                      | 13,650                   | 9,853                    | 565                 | 10,418                                  | 3,232  |
| Capital Outlay   | 319,950                    | 322,950                  | 322,877                  | -                   | 322,877                                 | 73   |
| Other  | -                          | 21,820                   | 1,200                    | 14,820              | 16,020                                  | 5,800  |
| <b>Total Expenses</b>  | <b>393,899</b>             | <b>637,640</b>           | <b>590,171</b>           | <b>18,948</b>       | <b>609,119</b>                          | <b>28,521</b>  |
| (Deficiency) of Revenues   |                            |                          |                          |                     |   |  |
| (Under) Expenses   | (298,399)                  | (265,813)                | (218,344)                | (18,948)            | (237,292)                               | 28,521   |
| <b>Other Financing Sources and (Uses)</b>  |                            |                          |                          |                     |   |  |
| Advances - Out   | -                          | (215,757)                | (215,757)                | -                   | (215,757)                               | -  |
| Transfers - In   | 120,000                    | 226,463                  | 226,463                  | -                   | 226,463                                 | -  |
| <b>Total Other Financing Sources (Uses)</b>  | <b>120,000</b>             | <b>10,706</b>            | <b>10,706</b>            | <b>-</b>            | <b>10,706</b>                           | <b>-</b>   |
| (Deficiency) of Revenues and Other<br>Financing Sources (Under) Expenses<br>and Other Financing (Uses) | (178,399)                  | (255,107)                | (207,638)                | <u>\$ (18,948)</u>  | <u>\$ (226,586)</u>                     | <u>\$ 28,521</u>   |
| Fund Balance at Beginning of Year  | 404,132                    | 404,132                  | 404,132                  |                     |   |  |
| <b>Fund Balance at End of Year</b>   | <b><u>\$ 225,733</u></b>   | <b><u>\$ 149,025</u></b> | <b><u>\$ 196,494</u></b> |                     |   |  |

**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, 2008

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|-------------------------|-------------------|---------------------|---|---|
| <b>Revenues</b>   |                            |                         |                   |                     |   |   |
| Charges for Services  | \$ 1,320,000               | \$ 917,372              | \$ 917,372        | \$ -                | \$ 917,372                              | \$ -  |
| <b>Total Revenues</b>   | <b>1,320,000</b>           | <b>917,372</b>          | <b>917,372</b>    | <b>-</b>            | <b>917,372</b>                          | <b>-</b>  |
| <b>Expenses</b>   |                            |                         |                   |                     |   |   |
| Current:  |                            |                         |                   |                     |   |   |
| Personal Services   | 440,000                    | 436,000                 | 429,610           | -                   | 429,610                                 | 6,390   |
| Fringe Benefits   | 181,100                    | 151,300                 | 138,131           | -                   | 138,131                                 | 13,169  |
| Contractual Services  | 287,086                    | 252,086                 | 215,320           | 1,666               | 216,986                                 | 35,100  |
| Supplies and Materials  | 55,000                     | 45,000                  | 34,233            | -                   | 34,233                                  | 10,767  |
| Equipment   | 67,500                     | 35,300                  | 29,880            | -                   | 29,880                                  | 5,420   |
| OWDA Loan Principal Retirement  | 136,100                    | 136,005                 | 136,005           | -                   | 136,005                                 | -   |
| OWDA Loan Interest  | 44,900                     | 44,823                  | 44,823            | -                   | 44,823                                  | -   |
| OPWC Loan Principal Retirement  | -                          | 4,895                   | 4,895             | -                   | 4,895                                   | -   |
| Other   | 96,906                     | 332,284                 | 288,881           | -                   | 288,881                                 | 43,403  |
| <b>Total Expenses</b>   | <b>1,308,592</b>           | <b>1,437,693</b>        | <b>1,321,778</b>  | <b>1,666</b>        | <b>1,323,444</b>                        | <b>114,249</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenses                            | 11,408                     | (520,321)               | (404,406)         | (1,666)             | (406,072)                               | 114,249   |
| <b>Other Financing Sources</b>  |                            |                         |                   |                     |   |   |
| Advances - In   | -                          | 250,000                 | 250,000           | -                   | 250,000                                 | -   |
| <b>Total Other Financing Sources</b>  | <b>-</b>                   | <b>250,000</b>          | <b>250,000</b>    | <b>-</b>            | <b>250,000</b>                          | <b>-</b>  |
| Excess(Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenses | 11,408                     | (270,321)               | (154,406)         | <u>\$ (1,666)</u>   | <u>\$ (156,072)</u>                     | <u>\$ 114,249</u>   |
| Fund Balance at Beginning of Year   | 309,524                    | 309,524                 | 309,524           |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <b>\$ 320,932</b>          | <b>\$ 39,203</b>        | <b>\$ 155,118</b> |                     |   |   |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Enterprise Fund-Lorain County Transit**  
For the Year Ended December 31, 2008

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>  | <u>Actual</u>            | <u>Encumbrances</u>      | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>( Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|--------------------------|---|--|
| <b>Revenues</b>  |                            |                          |                          |                          |   |  |
| Charges for Services   | \$ 790,000                 | \$ 673,410               | \$ 680,369               | \$ -                     | \$ 680,369                              | \$ 6,959   |
| Intergovernmental  | 3,985,300                  | 2,145,909                | 2,145,909                | -                        | 2,145,909                               | -  |
| Other  | 5,200                      | 9,770                    | 9,770                    | -                        | 9,770                                   | -  |
| <b>Total Revenues</b>  | <b><u>4,780,500</u></b>    | <b><u>2,829,089</u></b>  | <b><u>2,836,048</u></b>  | <b><u>-</u></b>          | <b><u>2,836,048</u></b>                 | <b><u>6,959</u></b>  |
| <b>Expenses</b>  |                            |                          |                          |                          |   |  |
| Current:   |                            |                          |                          |                          |   |  |
| Personal Services  | 184,000                    | 163,861                  | 162,832                  | -                        | 162,832                                 | 1,029  |
| Fringe Benefits  | 84,700                     | 70,032                   | 68,781                   | -                        | 68,781                                  | 1,251  |
| Contractual Services   | 3,795,111                  | 3,650,127                | 3,640,470                | 7,701                    | 3,648,171                               | 1,956  |
| Supplies and Materials   | 19,700                     | 16,144                   | 16,143                   | -                        | 16,143                                  | 1  |
| Equipment  | 422,500                    | 168,923                  | 168,922                  | -                        | 168,922                                 | 1  |
| Other  | 30,600                     | 17,375                   | 17,372                   | -                        | 17,372                                  | 3  |
| <b>Total Expenses</b>  | <b><u>4,536,611</u></b>    | <b><u>4,086,462</u></b>  | <b><u>4,074,520</u></b>  | <b><u>7,701</u></b>      | <b><u>4,082,221</u></b>                 | <b><u>4,241</u></b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenses   | 243,889                    | (1,257,373)              | (1,238,472)              | (7,701)                  | (1,246,173)                             | 11,200   |
| <b>Other Financing Sources (Uses)</b>  |                            |                          |                          |                          |   |  |
| Advances - In  | -                          | 1,000,000                | 1,000,000                | -                        | 1,000,000                               | -  |
| Advances - Out   | -                          | (250,000)                | (250,000)                | -                        | (250,000)                               | -  |
| Transfers - In   | 500,000                    | 500,000                  | 500,000                  | -                        | 500,000                                 | -  |
| <b>Total Other Financing Sources (Uses)</b>  | <b><u>500,000</u></b>      | <b><u>1,250,000</u></b>  | <b><u>1,250,000</u></b>  | <b><u>-</u></b>          | <b><u>1,250,000</u></b>                 | <b><u>-</u></b>  |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over (Under) Expenses<br>and Other Financing (Uses) | 743,889                    | (7,373)                  | 11,528                   | <b><u>\$ (7,701)</u></b> | <b><u>\$ 3,827</u></b>                  | <b><u>\$ 11,200</u></b>  |
| Fund Balance at Beginning of Year  | 235,665                    | 235,665                  | 235,665                  |                          |   |  |
| <b>Fund Balance at End of Year</b>   | <b><u>\$ 979,554</u></b>   | <b><u>\$ 228,292</u></b> | <b><u>\$ 247,193</u></b> |                          |   |  |

**Lorain County, Ohio**  
Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Non-GAAP Basis)  
**Governmental Activity Fund-Internal Service Fund**  
For the Year Ended December 31, 2008

|                                     | <u>Original<br/>Budget</u>  | <u>Final<br/>Budget</u>     | <u>Actual</u>               | <u>Encumbrances</u> | <u>Actual<br/>Plus<br/>Encumbrances</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------|---|---|
| <b>Revenues</b>                     |                             |                             |                             |                     |   |   |
| Charges for Services                | \$ 20,800,000               | \$ 19,445,787               | \$ 19,445,787               | \$ -                | \$ 19,445,787                           | \$ -  |
| Other                               | 109,000                     | 83,156                      | 83,156                      | -                   | 83,156                                  | -   |
| <b>Total Revenues</b>               | <b>20,909,000</b>           | <b>19,528,943</b>           | <b>19,528,943</b>           | <b>-</b>            | <b>19,528,943</b>                       | <b>-</b>  |
| <b>Expenses</b>                     |                             |                             |                             |                     |   |   |
| <b>Current:</b>                     |                             |                             |                             |                     |   |   |
| Contractual Services                | 1,657,500                   | 1,907,500                   | 1,824,017                   | -                   | 1,824,017                               | 83,483  |
| Claims & Judgements                 | 17,000,000                  | 17,100,000                  | 17,070,496                  | -                   | 17,070,496                              | 29,504  |
| Supplies and Materials              | 4,000                       | 4,000                       | 2,016                       | -                   | 2,016                                   | 1,984   |
| Other                               | 10,000                      | 10,000                      | 7,496                       | -                   | 7,496                                   | 2,504   |
| <b>Total Expenses</b>               | <b>18,671,500</b>           | <b>19,021,500</b>           | <b>18,904,025</b>           | <b>-</b>            | <b>18,904,025</b>                       | <b>117,475</b>  |
| Excess of Revenues<br>Over Expenses | 2,237,500                   | 507,443                     | 624,918                     | <u>\$ -</u>         | <u>\$ 624,918</u>                       | <u>\$ 117,475</u>   |
| Fund Balance at Beginning of Year   | 15,441,822                  | 15,441,822                  | 15,441,822                  |                     |   |   |
| <b>Fund Balance at End of Year</b>  | <b><u>\$ 17,679,322</u></b> | <b><u>\$ 15,949,265</u></b> | <b><u>\$ 16,066,740</u></b> |                     |   |   |

## **Lorain County, Ohio**

### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Lorain County, Ohio**  
**Agency Funds**

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**Greyhound Lines** – To account for activity with regard to the Greyhound Lines through the Lorain County Transit Office.

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

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds*  
December 31, 2008

|  | <u>Family and<br/>Children<br/>First Council</u> | <u>Undivided<br/>Tax</u> | <u>Real<br/>Estate<br/>Escrow</u> | <u>Undivided<br/>Government</u> | <u>Board of<br/>Health</u> | <u>Soil and<br/>Water</u> |
|--|--|--------------------------|-----------------------------------|---------------------------------|----------------------------|---------------------------|
| <b>ALL AGENCY FUNDS</b>                                    |  |                          |                                   |                                 |                            |                           |
| <b>Assets</b>  |  |                          |                                   |                                 |                            |                           |
| Equity in Pooled Cash, Cash<br>Equivalents and Investments | \$ 307,879                                       | \$ 9,946,998             | \$ 3,011,441                      | \$ 29,362                       | \$ 3,480,512               | \$ 79,268                 |
| Cash and Cash Equivalents in<br>Segregated Accounts        | -  | -                        | -                                 | -                               | -                          | -                         |
| Receivables:   |  |                          |                                   |                                 |                            |                           |
| Property and Other Taxes                                   | -  | 314,453,446              | -                                 | 13,483,964                      | -                          | -                         |
| Special Assessments  | -  | 19,243,354               | -                                 | -                               | -                          | -                         |
| Intergovernmental Receivable                               | -  | 20,697,615               | -                                 | -                               | -                          | -                         |
| <b>Total Assets</b>  | <b>\$ 307,879</b>                                | <b>\$ 364,341,413</b>    | <b>\$ 3,011,441</b>               | <b>\$ 13,513,326</b>            | <b>\$ 3,480,512</b>        | <b>\$ 79,268</b>          |
| <b>Liabilities</b>   |  |                          |                                   |                                 |                            |                           |
| Local Government Taxes Payable                             | \$ -   | \$ -                     | \$ -                              | \$ 11,792,589                   | \$ -                       | \$ -                      |
| Intergovernmental Payable                                  | -  | 338,627,031              | -                                 | 1,687,394                       | -                          | -                         |
| Undistributed Monies                                       | 307,879  | 25,714,382               | 3,011,441                         | 33,343                          | 3,480,512                  | 79,268                    |
| <b>Total Liabilities</b>                                   | <b>\$ 307,879</b>                                | <b>\$ 364,341,413</b>    | <b>\$ 3,011,441</b>               | <b>\$ 13,513,326</b>            | <b>\$ 3,480,512</b>        | <b>\$ 79,268</b>          |

| <u>Payroll</u>    | <u>Courts</u>       | <u>Sheriff</u>      | <u>Alimony and<br/>Child<br/>Support</u> | <u>Local<br/>Emergency<br/>Planning<br/>Commission</u> | <u>Community<br/>Based<br/>Correctional<br/>Facility</u> | <u>Sheriff's<br/>Inmate</u> |
|-------------------|---------------------|---------------------|--|--|--|-----------------------------|
| \$ 695,773        | \$ -                | \$ -                | \$ -                                     | \$ -   | \$ 253,774   | \$ -                        |
| -                 | 5,866,862           | 1,337,433           | 12,588                                   | 229,655  | 11,062   | 73,823                      |
| -                 | -                   | -                   | -  | -  | -  | -                           |
| -                 | -                   | -                   | -  | -  | -  | -                           |
| -                 | -                   | -                   | -  | -  | -  | -                           |
| <u>\$ 695,773</u> | <u>\$ 5,866,862</u> | <u>\$ 1,337,433</u> | <u>\$ 12,588</u>                         | <u>\$ 229,655</u>                                      | <u>\$ 264,836</u>  | <u>\$ 73,823</u>            |
| \$ -              | \$ -                | \$ -                | \$ -                                     | \$ -   | \$ -   | \$ -                        |
| -                 | -                   | -                   | -  | -  | -  | -                           |
| 695,773           | 5,866,862           | 1,337,433           | 12,588                                   | 229,655  | 264,836  | 73,823                      |
| <u>\$ 695,773</u> | <u>\$ 5,866,862</u> | <u>\$ 1,337,433</u> | <u>\$ 12,588</u>                         | <u>\$ 229,655</u>                                      | <u>\$ 264,836</u>  | <u>\$ 73,823</u>            |

(continued)

**Lorain County, Ohio**  
**Combining Balance Sheet**  
*All Agency Funds (continued)*  
December 31, 2008

|  | <u>Golden<br/>Acres</u> | <u>Benefit<br/>America<br/>Flex Plan</u> | <u>U-Trust</u>             | <u>Ohio<br/>Trust<br/>Fund</u> | <u>Greyhound<br/>Lines</u> | <u>HB562</u>           | <u>Totals</u>                |
|--|-------------------------|--|----------------------------|--------------------------------|----------------------------|------------------------|------------------------------|
| <b>Assets</b>  |                         |  |                            |                                |                            |                        |                              |
| Equity in Pooled Cash, Cash<br>Equivalents and Investments | \$ -                    | \$ 55,735                                | \$ 1,859,103               | \$ 218,240                     | \$ 4,718                   | \$ 1,890               | \$ 19,944,693                |
| Cash and Cash Equivalents in<br>Segregated Accounts        | 17,056                  | -  | -                          | -                              | -                          | -                      | 7,548,479                    |
| Receivables:   |                         |  |                            |                                |                            |                        |                              |
| Property and Other Taxes                                   | -                       | -  | -                          | -                              | -                          | -                      | 327,937,410                  |
| Special Assessments  | -                       | -  | -                          | -                              | -                          | -                      | 19,243,354                   |
| Intergovernmental Receivable                               | -                       | -  | -                          | -                              | -                          | -                      | 20,697,615                   |
| <b>Total Assets</b>  | <b><u>\$ 17,056</u></b> | <b><u>\$ 55,735</u></b>                  | <b><u>\$ 1,859,103</u></b> | <b><u>\$ 218,240</u></b>       | <b><u>\$ 4,718</u></b>     | <b><u>\$ 1,890</u></b> | <b><u>\$ 395,371,551</u></b> |
| <b>Liabilities</b>   |                         |  |                            |                                |                            |                        |                              |
| Local Government Taxes Payable                             | -                       | -  | -                          | -                              | -                          | -                      | 11,792,589                   |
| Intergovernmental Payable                                  | -                       | -  | -                          | -                              | -                          | -                      | 340,314,425                  |
| Undistributed Monies                                       | 17,056                  | 55,735                                   | 1,859,103                  | 218,240                        | 4,718                      | 1,890                  | 43,264,537                   |
| <b>Total Liabilities</b>                                   | <b><u>\$ 17,056</u></b> | <b><u>\$ 55,735</u></b>                  | <b><u>\$ 1,859,103</u></b> | <b><u>\$ 218,240</u></b>       | <b><u>\$ 4,718</u></b>     | <b><u>\$ 1,890</u></b> | <b><u>\$ 395,371,551</u></b> |

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds*  
For the Year Ended December 31, 2008

|  | Balance<br>1/1/08     | Additions             | Reductions            | Balance<br>12/31/08   |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>FAMILY AND CHILDREN FIRST COUNCIL</b>                   |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 307,061            | \$ 862,052            | \$ 861,234            | \$ 307,879            |
| <b>Total Assets</b>  | <b>\$ 307,061</b>     | <b>\$ 862,052</b>     | <b>\$ 861,234</b>     | <b>\$ 307,879</b>     |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Undistributed Monies                                       | \$ 307,061            | \$ 862,052            | \$ 861,234            | \$ 307,879            |
| <b>Total Liabilities</b>                                   | <b>\$ 307,061</b>     | <b>\$ 862,052</b>     | <b>\$ 861,234</b>     | <b>\$ 307,879</b>     |
| <b>UNDIVIDED TAX</b>                                       |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 10,482,779         | \$ 339,180,014        | \$ 339,715,795        | \$ 9,946,998          |
| Receivables:   |                       |                       |                       |                       |
| Property and Other Taxes                                   | 331,673,455           | 314,453,446           | 331,673,455           | 314,453,446           |
| Special Assessments  | 20,596,089            | 19,243,354            | 20,596,089            | 19,243,354            |
| Intergovernment Receivable                                 | 17,417,083            | 20,697,615            | 17,417,083            | 20,697,615            |
| <b>Total Assets</b>  | <b>\$ 380,169,406</b> | <b>\$ 693,574,429</b> | <b>\$ 709,402,422</b> | <b>\$ 364,341,413</b> |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Due to County Funds:                                       |                       |                       |                       |                       |
| Property and Other Taxes                                   | \$ -                  | \$ 52,975,248         | \$ 52,975,248         | \$ -                  |
| Special Assessments  | -                     | 3,177,460             | 3,177,460             | -                     |
| Local Government Taxes Payable                             | 338,950               | -                     | 338,950               | -                     |
| Intergovernmental Payable                                  | 352,109,546           | 338,627,031           | 352,109,546           | 338,627,031           |
| Undistributed Monies                                       | 27,720,910            | 298,794,690           | 300,801,218           | 25,714,382            |
| <b>Total Liabilities</b>                                   | <b>\$ 380,169,406</b> | <b>\$ 693,574,429</b> | <b>\$ 709,402,422</b> | <b>\$ 364,341,413</b> |
| <b>REAL ESTATE ESCROW</b>                                  |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 3,131,308          | \$ 6,781,870          | \$ 6,901,737          | \$ 3,011,441          |
| <b>Total Assets</b>  | <b>\$ 3,131,308</b>   | <b>\$ 6,781,870</b>   | <b>\$ 6,901,737</b>   | <b>\$ 3,011,441</b>   |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Undistributed Monies                                       | \$ 3,131,308          | \$ 6,781,870          | \$ 6,901,737          | \$ 3,011,441          |
| <b>Total Liabilities</b>                                   | <b>\$ 3,131,308</b>   | <b>\$ 6,781,870</b>   | <b>\$ 6,901,737</b>   | <b>\$ 3,011,441</b>   |
| <b>UNDIVIDED GOVERNMENT</b>                                |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 105                | \$ 386,836,913        | \$ 386,807,656        | \$ 29,362             |
| Receivables:   |                       |                       |                       |                       |
| Property and Other Taxes                                   | 14,017,161            | 13,483,964            | 14,017,161            | 13,483,964            |
| <b>Total Assets</b>  | <b>\$ 14,017,266</b>  | <b>\$ 400,320,877</b> | <b>\$ 400,824,817</b> | <b>\$ 13,513,326</b>  |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Local Government Taxes Payable                             | \$ 12,325,786         | \$ 11,792,589         | \$ 12,325,786         | \$ 11,792,589         |
| Intergovernmental Payable                                  | 1,687,394             | -                     | -                     | 1,687,394             |
| Undistributed Monies                                       | 4,086                 | 388,528,288           | 388,499,031           | 33,343                |
| <b>Total Liabilities</b>                                   | <b>\$ 14,017,266</b>  | <b>\$ 400,320,877</b> | <b>\$ 400,824,817</b> | <b>\$ 13,513,326</b>  |
| <b>BOARD OF HEALTH</b>                                     |                       |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 2,118,648          | \$ 7,685,002          | \$ 6,323,138          | \$ 3,480,512          |
| <b>Total Assets</b>  | <b>\$ 2,118,648</b>   | <b>\$ 7,685,002</b>   | <b>\$ 6,323,138</b>   | <b>\$ 3,480,512</b>   |
| <b>Liabilities</b>   |                       |                       |                       |                       |
| Undistributed Monies                                       | \$ 2,118,648          | \$ 7,685,002          | \$ 6,323,138          | \$ 3,480,512          |
| <b>Total Liabilities</b>                                   | <b>\$ 2,118,648</b>   | <b>\$ 7,685,002</b>   | <b>\$ 6,323,138</b>   | <b>\$ 3,480,512</b>   |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2008

|  | Balance<br>1/1/08   | Additions            | Reductions           | Balance<br>12/31/08 |
|--|---------------------|----------------------|----------------------|---------------------|
| <b>SOIL AND WATER</b>                                      |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 50,988           | \$ 387,990           | \$ 359,710           | \$ 79,268           |
| <b>Total Assets</b>  | <b>\$ 50,988</b>    | <b>\$ 387,990</b>    | <b>\$ 359,710</b>    | <b>\$ 79,268</b>    |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 50,988           | \$ 387,990           | \$ 359,710           | \$ 79,268           |
| <b>Total Liabilities</b>                                   | <b>\$ 50,988</b>    | <b>\$ 387,990</b>    | <b>\$ 359,710</b>    | <b>\$ 79,268</b>    |
| <b>PAYROLL</b>   |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 352,084          | \$ 47,929,283        | \$ 47,585,594        | \$ 695,773          |
| <b>Total Assets</b>  | <b>\$ 352,084</b>   | <b>\$ 47,929,283</b> | <b>\$ 47,585,594</b> | <b>\$ 695,773</b>   |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 352,084          | \$ 47,929,283        | \$ 47,585,594        | \$ 695,773          |
| <b>Total Liabilities</b>                                   | <b>\$ 352,084</b>   | <b>\$ 47,929,283</b> | <b>\$ 47,585,594</b> | <b>\$ 695,773</b>   |
| <b>COURTS</b>  |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Cash and Cash Equivalents in<br>Segregated Accounts        | \$ 5,959,574        | \$ -                 | \$ 92,712            | \$ 5,866,862        |
| <b>Total Assets</b>  | <b>\$ 5,959,574</b> | <b>\$ -</b>          | <b>\$ 92,712</b>     | <b>\$ 5,866,862</b> |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 5,959,574        | \$ -                 | \$ 92,712            | \$ 5,866,862        |
| <b>Total Liabilities</b>                                   | <b>\$ 5,959,574</b> | <b>\$ -</b>          | <b>\$ 92,712</b>     | <b>\$ 5,866,862</b> |
| <b>SHERIFF</b>   |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Cash and Cash Equivalents in<br>Segregated Accounts        | \$ 1,241,600        | \$ 95,833            | \$ -                 | \$ 1,337,433        |
| <b>Total Assets</b>  | <b>\$ 1,241,600</b> | <b>\$ 95,833</b>     | <b>\$ -</b>          | <b>\$ 1,337,433</b> |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 1,241,600        | \$ 95,833            | \$ -                 | \$ 1,337,433        |
| <b>Total Liabilities</b>                                   | <b>\$ 1,241,600</b> | <b>\$ 95,833</b>     | <b>\$ -</b>          | <b>\$ 1,337,433</b> |
| <b>ALIMONY AND CHILD SUPPORT</b>                           |                     |                      |                      |                     |
| <b>Assets</b>  |                     |                      |                      |                     |
| Cash and Cash Equivalents in<br>Segregated Accounts        | \$ 8,384            | \$ 4,204             | \$ -                 | \$ 12,588           |
| <b>Total Assets</b>  | <b>\$ 8,384</b>     | <b>\$ 4,204</b>      | <b>\$ -</b>          | <b>\$ 12,588</b>    |
| <b>Liabilities</b>   |                     |                      |                      |                     |
| Undistributed Monies                                       | \$ 8,384            | \$ 4,204             | \$ -                 | \$ 12,588           |
| <b>Total Liabilities</b>                                   | <b>\$ 8,384</b>     | <b>\$ 4,204</b>      | <b>\$ -</b>          | <b>\$ 12,588</b>    |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2008

|   | Balance<br>1/1/08 | Additions           | Reductions          | Balance<br>12/31/08 |
|---|-------------------|---------------------|---------------------|---------------------|
| <b>LOCAL EMERGENCY PLANNING COMMISSION</b>              |                   |                     |                     |                     |
| <b>Assets</b>   |                   |                     |                     |                     |
| Cash and Cash Equivalents in Segregated Accounts        | \$ 275,634        | \$ -                | \$ 45,979           | \$ 229,655          |
| <b>Total Assets</b>                                     | <b>\$ 275,634</b> | <b>\$ -</b>         | <b>\$ 45,979</b>    | <b>\$ 229,655</b>   |
| <b>Liabilities</b>                                      |                   |                     |                     |                     |
| Undistributed Monies                                    | \$ 275,634        | \$ -                | \$ 45,979           | \$ 229,655          |
| <b>Total Liabilities</b>                                | <b>\$ 275,634</b> | <b>\$ -</b>         | <b>\$ 45,979</b>    | <b>\$ 229,655</b>   |
| <b>COMMUNITY BASED CORRECTIONAL FACILITY</b>            |                   |                     |                     |                     |
| <b>Assets</b>   |                   |                     |                     |                     |
| Equity in Pooled Cash, Cash Equivalents and Investments | \$ 232,264        | \$ 1,842,136        | \$ 1,820,626        | \$ 253,774          |
| Cash and Cash Equivalents in Segregated Accounts        | -                 | 11,062              | -                   | 11,062              |
| <b>Total Assets</b>                                     | <b>\$ 232,264</b> | <b>\$ 1,853,198</b> | <b>\$ 1,820,626</b> | <b>\$ 264,836</b>   |
| <b>Liabilities</b>                                      |                   |                     |                     |                     |
| Undistributed Monies                                    | \$ 232,264        | \$ 1,853,198        | \$ 1,820,626        | \$ 264,836          |
| <b>Total Liabilities</b>                                | <b>\$ 232,264</b> | <b>\$ 1,853,198</b> | <b>\$ 1,820,626</b> | <b>\$ 264,836</b>   |
| <b>SHERIFF'S INMATE</b>                                 |                   |                     |                     |                     |
| <b>Assets</b>   |                   |                     |                     |                     |
| Cash and Cash Equivalents in Segregated Accounts        | \$ 85,440         | \$ -                | \$ 11,617           | \$ 73,823           |
| <b>Total Assets</b>                                     | <b>\$ 85,440</b>  | <b>\$ -</b>         | <b>\$ 11,617</b>    | <b>\$ 73,823</b>    |
| <b>Liabilities</b>                                      |                   |                     |                     |                     |
| Undistributed Monies                                    | \$ 85,440         | \$ -                | \$ 11,617           | \$ 73,823           |
| <b>Total Liabilities</b>                                | <b>\$ 85,440</b>  | <b>\$ -</b>         | <b>\$ 11,617</b>    | <b>\$ 73,823</b>    |
| <b>GOLDEN ACRES</b>                                     |                   |                     |                     |                     |
| <b>Assets</b>   |                   |                     |                     |                     |
| Cash and Cash Equivalents in Segregated Accounts        | \$ 57,749         | \$ -                | \$ 40,693           | \$ 17,056           |
| <b>Total Assets</b>                                     | <b>\$ 57,749</b>  | <b>\$ -</b>         | <b>\$ 40,693</b>    | <b>\$ 17,056</b>    |
| <b>Liabilities</b>                                      |                   |                     |                     |                     |
| Undistributed Monies                                    | \$ 57,749         | \$ -                | \$ 40,693           | \$ 17,056           |
| <b>Total Liabilities</b>                                | <b>\$ 57,749</b>  | <b>\$ -</b>         | <b>\$ 40,693</b>    | <b>\$ 17,056</b>    |
| <b>BENEFIT AMERICA FLEX PLAN</b>                        |                   |                     |                     |                     |
| <b>Assets</b>   |                   |                     |                     |                     |
| Equity in Pooled Cash, Cash Equivalent and Investments  | \$ 47,667         | \$ 8,068            | \$ -                | \$ 55,735           |
| <b>Total Assets</b>                                     | <b>\$ 47,667</b>  | <b>\$ 8,068</b>     | <b>\$ -</b>         | <b>\$ 55,735</b>    |
| <b>Liabilities</b>                                      |                   |                     |                     |                     |
| Undistributed Monies                                    | \$ 47,667         | \$ 8,068            | \$ -                | \$ 55,735           |
| <b>Total Liabilities</b>                                | <b>\$ 47,667</b>  | <b>\$ 8,068</b>     | <b>\$ -</b>         | <b>\$ 55,735</b>    |

(continued)

**Lorain County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
*All Agency Funds (continued)*  
For the Year Ended December 31, 2008

|  | Balance<br>1/1/08     | Additions               | Reductions              | Balance<br>12/31/08   |
|--|-----------------------|-------------------------|-------------------------|-----------------------|
| <b>U-TRUST</b>   |                       |                         |                         |                       |
| <b>Assets</b>  |                       |                         |                         |                       |
| Equity in Pooled Cash,<br>Cash Equivalent and Investments  | \$ 1,629,408          | \$ 578,032              | \$ 348,337              | \$ 1,859,103          |
| <b>Total Assets</b>  | <b>\$ 1,629,408</b>   | <b>\$ 578,032</b>       | <b>\$ 348,337</b>       | <b>\$ 1,859,103</b>   |
| <b>Liabilities</b>   |                       |                         |                         |                       |
| Undistributed Monies                                       | \$ 1,629,408          | \$ 578,032              | \$ 348,337              | \$ 1,859,103          |
| <b>Total Liabilities</b>                                   | <b>\$ 1,629,408</b>   | <b>\$ 578,032</b>       | <b>\$ 348,337</b>       | <b>\$ 1,859,103</b>   |
| <b>OHIO TRUST FUND</b>                                     |                       |                         |                         |                       |
| <b>Assets</b>  |                       |                         |                         |                       |
| Equity in Pooled Cash,<br>Cash Equivalent and Investments  | \$ 301,572            | \$ 1,033,020            | \$ 1,116,352            | \$ 218,240            |
| <b>Total Assets</b>  | <b>\$ 301,572</b>     | <b>\$ 1,033,020</b>     | <b>\$ 1,116,352</b>     | <b>\$ 218,240</b>     |
| <b>Liabilities</b>   |                       |                         |                         |                       |
| Undistributed Monies                                       | \$ 301,572            | \$ 1,033,020            | \$ 1,116,352            | \$ 218,240            |
| <b>Total Liabilities</b>                                   | <b>\$ 301,572</b>     | <b>\$ 1,033,020</b>     | <b>\$ 1,116,352</b>     | <b>\$ 218,240</b>     |
| <b>GREYHOUND LINES</b>                                     |                       |                         |                         |                       |
| <b>Assets</b>  |                       |                         |                         |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ -                  | \$ 94,380               | \$ 89,662               | \$ 4,718              |
| <b>Total Assets</b>  | <b>\$ -</b>           | <b>\$ 94,380</b>        | <b>\$ 89,662</b>        | <b>\$ 4,718</b>       |
| <b>Liabilities</b>   |                       |                         |                         |                       |
| Undistributed Monies                                       | \$ -                  | \$ 94,380               | \$ 89,662               | \$ 4,718              |
| <b>Total Liabilities</b>                                   | <b>\$ -</b>           | <b>\$ 94,380</b>        | <b>\$ 89,662</b>        | <b>\$ 4,718</b>       |
| <b>HB562</b>   |                       |                         |                         |                       |
| <b>Assets</b>  |                       |                         |                         |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ -                  | \$ 1,890                | \$ -                    | \$ 1,890              |
| <b>Total Assets</b>  | <b>\$ -</b>           | <b>\$ 1,890</b>         | <b>\$ -</b>             | <b>\$ 1,890</b>       |
| <b>Liabilities</b>   |                       |                         |                         |                       |
| Undistributed Monies                                       | \$ -                  | \$ 1,890                | \$ -                    | \$ 1,890              |
| <b>Total Liabilities</b>                                   | <b>\$ -</b>           | <b>\$ 1,890</b>         | <b>\$ -</b>             | <b>\$ 1,890</b>       |
| <b>ALL AGENCY FUNDS</b>                                    |                       |                         |                         |                       |
| <b>Assets</b>  |                       |                         |                         |                       |
| Equity in Pooled Cash,<br>Cash Equivalents and Investments | \$ 18,653,884         | \$ 793,220,650          | \$ 791,929,841          | \$ 19,944,693         |
| Cash and Cash Equivalents in<br>Segregated Accounts        | 7,628,381             | 111,099                 | 191,001                 | 7,548,479             |
| Receivables:   |                       |                         |                         |                       |
| Property and Other Taxes                                   | 345,690,616           | 327,937,410             | 345,690,616             | 327,937,410           |
| Special Assessments  | 20,596,089            | 19,243,354              | 20,596,089              | 19,243,354            |
| Intergovernmental Receivable                               | 17,417,083            | 20,697,615              | 17,417,083              | 20,697,615            |
| <b>Total Assets</b>  | <b>\$ 409,986,053</b> | <b>\$ 1,161,210,128</b> | <b>\$ 1,175,824,630</b> | <b>\$ 395,371,551</b> |
| <b>Liabilities</b>   |                       |                         |                         |                       |
| Local Government Taxes Payable                             | \$ 12,664,736         | \$ 11,792,589           | \$ 12,664,736           | \$ 11,792,589         |
| Due to County Funds:                                       |                       |                         |                         |                       |
| Property and Other Taxes                                   | -                     | 52,975,248              | 52,975,248              | -                     |
| Special Assessments  | -                     | 3,177,460               | 3,177,460               | -                     |
| Intergovernmental Payable                                  | 353,796,940           | 338,627,031             | 352,109,546             | 340,314,425           |
| Undistributed Monies                                       | 43,524,377            | 754,637,800             | 754,897,640             | 43,264,537            |
| <b>Total Liabilities</b>                                   | <b>\$ 409,986,053</b> | <b>\$ 1,161,210,128</b> | <b>\$ 1,175,824,630</b> | <b>\$ 395,371,551</b> |



# ***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.

| <b><u>Contents</u></b>   | <b><u>Page(s)</u></b> |
|--|-----------------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.  | <b>S1 - S5</b>        |
| <b>Revenue Capacity</b><br>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.   | <b>S6 - S12</b>       |
| <b>Debt Capacity</b><br>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.  | <b>S13 - S15</b>      |
| <b>Economic and Demographic Information</b><br>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. | <b>S16 - S17</b>      |
| <b>Operating Information</b><br>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.   | <b>S18 - S24</b>      |

**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 Seven Years*  
*(accrual basis of accounting)*

|  | 2002                  | 2003                  | 2004                  | 2005                  | 2006                  | 2007                  | 2008                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Activities:</b>                  |                       |                       |                       |                       |                       |                       |                       |
| 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        | \$ 109,793,906        |
| Restricted for:                                  |                       |                       |                       |                       |                       |                       |                       |
| Highways & Streets                               | 292,520               | 6,275,918             | 6,526,138             | 798,615               | 2,324,739             | 3,151,231             | 2,062,321             |
| Justice Center                                   | 36,418,566            | 17,306,449            | 8,100,201             | 6,870,002             | 5,785,246             | 5,751,022             | 1,582,190             |
| Sewer Projects                                   | -                     | -                     | -                     | 238,355               | 4,760,829             | 970,547               | 910,092               |
| Capital Improvements                             | -                     | -                     | -                     | 4,125,574             | 361,381               | 1,299,508             | 1,731,584             |
| Unrestricted (Deficit)                           | 160,513,389           | 153,987,312           | 164,509,138           | 167,395,759           | 168,345,424           | 123,780,011           | 115,048,968           |
| <b>Total Governmental Activities Net Assets</b>  | <b>\$ 276,678,927</b> | <b>\$ 277,435,196</b> | <b>\$ 280,895,602</b> | <b>\$ 283,541,698</b> | <b>\$ 288,906,624</b> | <b>\$ 242,065,717</b> | <b>\$ 231,129,061</b> |
| <b>Business-type Activities:</b>                 |                       |                       |                       |                       |                       |                       |                       |
| 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         | \$ 22,698,475         |
| Unrestricted (Deficit)                           | 158,671               | (54,340)              | (84,774)              | 129,829               | (111,006)             | 334,381               | (162,598)             |
| <b>Total Business-type Activities Net Assets</b> | <b>\$ 9,289,477</b>   | <b>\$ 8,901,048</b>   | <b>\$ 9,935,326</b>   | <b>\$ 10,566,479</b>  | <b>\$ 24,623,114</b>  | <b>\$ 23,446,289</b>  | <b>\$ 22,535,877</b>  |
| <b>Primary Government:</b>                       |                       |                       |                       |                       |                       |                       |                       |
| 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        | \$ 132,492,381        |
| Restricted                                       | 36,711,086            | 23,582,367            | 14,626,339            | 12,032,546            | 13,232,195            | 11,172,308            | 6,286,187             |
| Unrestricted (Deficit)                           | 160,672,060           | 153,932,972           | 164,424,364           | 167,525,588           | 168,234,418           | 124,114,392           | 114,886,370           |
| <b>Total Primary Government Net Assets</b>       | <b>\$ 285,968,404</b> | <b>\$ 286,336,244</b> | <b>\$ 290,830,928</b> | <b>\$ 294,108,177</b> | <b>\$ 313,529,738</b> | <b>\$ 265,512,006</b> | <b>\$ 253,664,938</b> |

**Source:** Lorain County Financial Statements

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

|  | 2002                   | 2003                   | 2004                   | 2005                   | 2006                   | 2007                   | 2008                   |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>  |                        |                        |                        |                        |                        |                        |                        |
| <b>Governmental Activities:</b>                        |                        |                        |                        |                        |                        |                        |                        |
| Legislative and Executive                              | \$ 34,201,123          | \$ 33,764,298          | \$ 32,734,506          | \$ 40,580,422          | \$ 34,836,782          | \$ 32,607,909          | \$ 34,416,356          |
| Judicial   | 15,403,674             | 13,767,058             | 15,194,491             | 17,375,247             | 19,090,889             | 19,100,280             | 20,697,509             |
| Public Safety  | 19,034,878             | 20,580,981             | 22,436,361             | 24,626,431             | 24,600,215             | 25,598,906             | 26,800,174             |
| Public Works   | 11,799,212             | 14,299,549             | 15,442,116             | 13,997,321             | 14,665,502             | 14,000,846             | 13,425,334             |
| Health   | 42,595,535             | 41,679,367             | 44,817,754             | 41,789,536             | 45,274,813             | 51,756,209             | 49,969,745             |
| Human Services   | 72,025,168             | 69,762,952             | 73,392,588             | 83,130,352             | 86,585,102             | 92,729,433             | 90,381,231             |
| Economic Development & Assistance                      | 820,124                | 1,103,502              | 585,003                | 1,125,992              | 840,819                | 657,234                | 532,681                |
| 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              | 1,995,060              |
| <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>     | <u>238,218,090</u>     |
| <b>Business-type Activities:</b>                       |                        |                        |                        |                        |                        |                        |                        |
| Regional Airport                                       | -                      | -                      | -                      | -                      | -                      | 1,099,007              | 659,923                |
| Sewer  | 1,208,169              | 1,277,984              | 1,229,826              | 1,210,218              | 1,186,848              | 1,328,274              | 1,591,652              |
| County Transit   | -                      | -                      | 3,533,112              | 4,432,938              | 4,643,475              | 3,740,587              | 4,599,558              |
| <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>       | <u>6,851,133</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>  | <u>\$ 245,069,223</u>  |
| <b>Program Revenues</b>                                |                        |                        |                        |                        |                        |                        |                        |
| <b>Governmental Activities:</b>                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Charges for Services</b>                            |                        |                        |                        |                        |                        |                        |                        |
| Legislative and Executive                              | \$ 19,657,423          | \$ 20,184,306          | \$ 21,391,157          | \$ 23,729,716          | \$ 22,832,857          | \$ 23,113,011          | \$ 20,626,581          |
| Judicial   | 2,286,319              | 2,787,279              | 2,964,106              | 2,504,337              | 2,515,277              | 2,343,958              | 3,564,425              |
| Public Safety  | 1,441,664              | 1,538,896              | 1,819,885              | 3,321,073              | 3,319,117              | 3,371,250              | 2,856,328              |
| Public works   | 1,075,397              | 838,449                | 994,055                | 1,144,414              | 1,047,803              | 761,832                | 572,190                |
| Health   | 4,417,046              | 6,829,609              | 6,921,340              | 6,339,358              | 7,558,645              | 8,026,790              | 8,789,572              |
| Human Services   | 1,428,605              | 1,477,289              | 1,544,299              | 2,746,600              | 3,752,850              | 3,545,265              | 2,328,786              |
| Economic Development & Assistance                      | 15,996                 | -                      | -                      | -                      | -                      | -                      | -                      |
| <b>Operating Grants and Contributions</b>              |                        |                        |                        |                        |                        |                        |                        |
| Legislative and Executive                              | 348,112                | 389,526                | 367,054                | 449,461                | 360,192                | 473,830                | 784,476                |
| 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              | 2,191,905              |
| Public works   | 6,858,591              | 6,996,814              | 7,188,087              | 7,273,062              | 7,348,411              | 7,959,214              | 7,430,301              |
| Health   | 28,730,672             | 21,859,593             | 26,261,348             | 24,564,722             | 23,522,843             | 24,673,184             | 25,841,710             |
| Human Services   | 44,273,787             | 44,615,576             | 54,475,356             | 52,332,956             | 54,760,462             | 64,290,158             | 64,364,398             |
| Economic Development & Assistance                      | 897,224                | 928,943                | 432,217                | 1,548,232              | 342,975                | 317,353                | -                      |
| Intergovernmental                                      | 1,941,747              | -                      | -                      | -                      | -                      | -                      | -                      |
| <b>Capital Grants and Contributions</b>                |                        |                        |                        |                        |                        |                        |                        |
| Legislative and Executive                              | 428,893                | 6,025,830              | 3,084,634              | 4,663,300              | 3,401,796              | 1,877,241              | 284,540                |
| Public Safety  | 20,679                 | 10,121                 | 3,122                  | -                      | -                      | -                      | 382,000                |
| Public Works   | 1,446,517              | 1,200,107              | 185,241                | 291,357                | 823,251                | -                      | 408,750                |
| <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>     | <u>140,425,962</u>     |
| <b>Business-type Activities:</b>                       |                        |                        |                        |                        |                        |                        |                        |
| <b>Charges for Services</b>                            |                        |                        |                        |                        |                        |                        |                        |
| Regional Airport                                       | -                      | -                      | -                      | -                      | -                      | 83,852                 | 138,664                |
| Sewer  | 1,065,375              | 890,755                | 938,008                | 1,064,909              | 1,238,699              | 1,036,430              | 1,245,593              |
| County Transit   | -                      | -                      | 497,849                | 690,882                | 781,146                | 391,891                | 695,808                |
| <b>Operating Grants and Contributions</b>              |                        |                        |                        |                        |                        |                        |                        |
| Regional Airport                                       | -                      | -                      | -                      | -                      | -                      | 639,737                | 100,511                |
| Sewer  | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| County Transit   | -                      | -                      | 1,041,165              | 4,038,387              | 4,190,206              | 3,101,903              | 2,539,367              |
| <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>       | <u>4,719,943</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>  | <u>\$ 145,145,905</u>  |
| <b>Net (Expense)/Revenue</b>                           |                        |                        |                        |                        |                        |                        |                        |
| Governmental Activities                                | (80,455,792)           | (77,495,510)           | (76,363,249)           | (87,718,438)           | (92,451,635)           | (92,502,825)           | (97,792,128)           |
| Business-type Activities                               | (142,794)              | (387,229)              | (2,285,916)            | 151,022                | 379,728                | (914,055)              | (2,131,190)            |
| <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> | <u>\$ (99,923,318)</u> |

*(continued)*

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

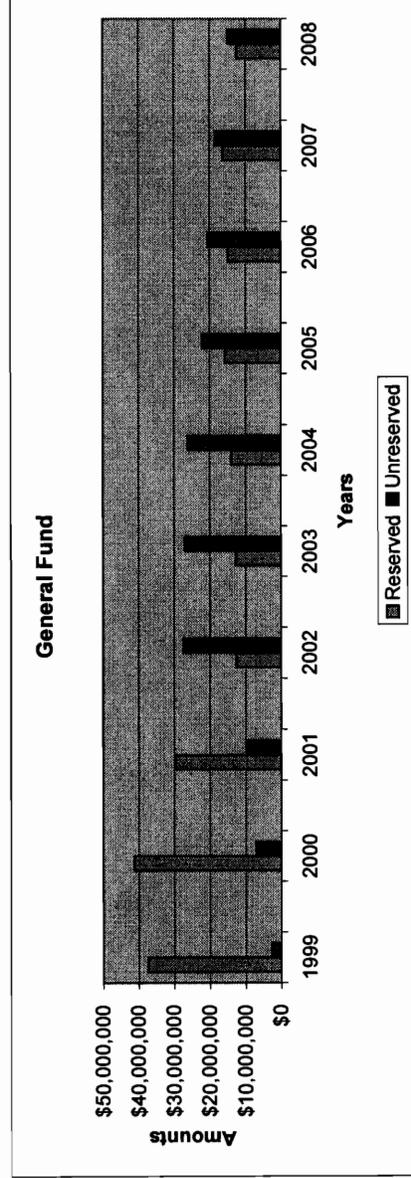
|  | 2002              | 2003                | 2004                | 2005                | 2006                 | 2007                | 2008                   |
|--|-------------------|---------------------|---------------------|---------------------|----------------------|---------------------|------------------------|
| <b>General Revenues and Other Changes in Net Assets</b>          |                   |                     |                     |                     |                      |                     |                        |
| 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       | \$ 45,261,842          |
| Sales  | 20,506,375        | 20,611,360          | 21,904,258          | 22,040,916          | 23,025,723           | 23,760,781          | 22,873,862             |
| Intergovernmental Revenue<br>not Restricted to Specific Programs | 11,761,947        | 10,824,152          | 10,693,280          | 10,611,950          | 8,455,970            | 5,559,749           | 11,496,091             |
| Investment Income  | 4,237,027         | 1,900,526           | 2,626,903           | 4,696,239           | 7,813,776            | 9,084,327           | 5,941,465              |
| Other Income   | 516,920           | 654,881             | 860,761             | 819,486             | 1,476,390            | 634,235             | 1,705,814              |
| Transfers  | -                 | -                   | (1,040,000)         | (461,646)           | -                    | -                   | (726,463)              |
| 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>   | <u>86,552,611</u>      |
| Business-type Activities:  |                   |                     |                     |                     |                      |                     |                        |
| Other Income   | -                 | -                   | 7,949               | 18,485              | 14,957               | 10,855              | 24,360                 |
| Transfers/Capital Contribution                                   | -                 | -                   | 1,040,000           | 461,646             | 13,661,950           | -                   | 1,042,800              |
| <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>       | <u>1,067,160</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>   | <u>87,619,771</u>      |
| <b>Change in Net Assets</b>                                      |                   |                     |                     |                     |                      |                     |                        |
| Governmental Activities  | 826,290           | 2,800,954           | 7,209,273           | 2,577,872           | 5,364,926            | 2,801,642           | (11,239,517)           |
| Business-type Activities   | (142,794)         | (387,229)           | (1,237,967)         | 631,153             | 14,056,635           | (903,200)           | (1,064,030)            |
| <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> | <u>\$ (12,303,547)</u> |

Note: Only seven 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)*

|   | 1999                 | 2000                  | 2001                  | 2002                  | 2003                  | 2004                  | 2005                  | 2006                  | 2007                  | 2008                 |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| <b>General Fund</b>                       |                      |                       |                       |                       |                       |                       |                       |                       |                       |                      |
| Reserved                                  | \$ 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         | \$ 12,420,378        |
| Unreserved                                | 2,465,015            | 7,037,517             | 9,800,267             | 27,435,281            | 26,857,666            | 26,035,198            | 22,041,962            | 20,363,189            | 18,428,620            | 14,835,997           |
| <b>Total General Fund</b>                 | <b>39,858,980</b>    | <b>48,189,283</b>     | <b>39,453,589</b>     | <b>39,933,778</b>     | <b>39,468,378</b>     | <b>39,881,461</b>     | <b>37,680,396</b>     | <b>35,102,640</b>     | <b>34,705,464</b>     | <b>27,256,375</b>    |
| <b>All Other Governmental Funds</b>       |                      |                       |                       |                       |                       |                       |                       |                       |                       |                      |
| Reserved                                  | 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            | 5,534,114            |
| Unreserved, Undesignated,<br>Reported in: |                      |                       |                       |                       |                       |                       |                       |                       |                       |                      |
| Special Revenue Funds                     | 5,098,394            | 5,305,483             | 4,640,577             | 57,989,827            | 57,437,796            | 64,795,115            | 68,033,182            | 75,809,555            | 78,259,714            | 76,559,825           |
| Debt Service Funds                        | 1,175                | 3,820,357             | 10,433,928            | 1,462,782             | -                     | -                     | -                     | (3,705,173)           | (4,661,610)           | (1,209,806)          |
| Capital Projects Funds                    | 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)           | (9,005,126)          |
| <b>Total All Other Governmental Funds</b> | <b>60,116,448</b>    | <b>62,688,323</b>     | <b>82,316,255</b>     | <b>95,074,881</b>     | <b>73,519,118</b>     | <b>70,257,209</b>     | <b>69,145,359</b>     | <b>76,915,155</b>     | <b>75,880,688</b>     | <b>71,879,007</b>    |
| <b>Total Governmental Funds</b>           | <b>\$ 99,975,428</b> | <b>\$ 110,877,606</b> | <b>\$ 121,769,844</b> | <b>\$ 135,008,659</b> | <b>\$ 112,987,496</b> | <b>\$ 110,138,670</b> | <b>\$ 106,825,755</b> | <b>\$ 112,017,795</b> | <b>\$ 110,586,152</b> | <b>\$ 99,135,382</b> |



Source: Lorain County Financial Statements

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

|   | 1999               | 2000                | 2001                 | 2002                | 2003                  | 2004                 | 2005                 | 2006               | 2007                 | 2008                  |
|---|--------------------|---------------------|----------------------|---------------------|-----------------------|----------------------|----------------------|--------------------|----------------------|-----------------------|
| <b>Revenues</b>   |                    |                     |                      |                     |                       |                      |                      |                    |                      |                       |
| Property Taxes  | \$ 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        | \$ 46,399,167         |
| Sales Tax   | 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           | 22,873,860            |
| Charges for Services                                    | 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           | 17,376,725            |
| Licenses, Permits and Fees                              | 10,855,227         | 10,307,088          | 11,870,031           | 13,029,571          | 14,608,782            | 15,633,634           | 15,483,650           | 15,738,978         | 14,344,861           | 13,755,976            |
| Fines and Forfeitures                                   | 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            | 2,479,521             |
| Special Assessments                                     | 242,747            | 206,555             | 243,685              | 357,734             | 713,959               | 99,566               | 356,428              | 362,600            | 365,890              | 252,572               |
| Intergovernmental                                       | 79,873,393         | 89,904,738          | 87,366,770           | 98,277,786          | 95,084,856            | 102,330,933          | 110,690,257          | 108,983,335        | 112,025,514          | 112,814,605           |
| Interest Income   | 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            | 5,941,465             |
| Miscellaneous Revenue                                   | 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            | 2,250,832             |
| <b>Total Revenues</b>                                   | <b>156,543,851</b> | <b>173,888,818</b>  | <b>172,092,464</b>   | <b>193,228,611</b>  | <b>192,721,332</b>    | <b>205,895,094</b>   | <b>219,655,906</b>   | <b>231,676,447</b> | <b>236,347,767</b>   | <b>224,144,723</b>    |
| <b>Expenditures</b>                                     |                    |                     |                      |                     |                       |                      |                      |                    |                      |                       |
| <b>Current:</b>   |                    |                     |                      |                     |                       |                      |                      |                    |                      |                       |
| <b>General Government:</b>                              |                    |                     |                      |                     |                       |                      |                      |                    |                      |                       |
| Legislative and Executive                               |                    |                     |                      |                     |                       |                      |                      |                    |                      |                       |
| Judicial  | 19,131,218         | 22,382,012          | 23,365,934           | 26,943,508          | 28,552,499            | 29,192,955           | 36,821,120           | 33,905,413         | 32,023,352           | 33,187,329            |
| Public Safety   | 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           | 17,125,290            |
| Public Works  | 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           | 25,771,517            |
| Health  | 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            | 9,544,712             |
| Human Services  | 35,267,996         | 27,952,214          | 36,968,456           | 42,196,306          | 41,382,436            | 44,930,436           | 43,530,372           | 44,663,658         | 51,506,457           | 50,049,363            |
| Economic Development & Assistance                       | 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           | 91,688,022            |
| Intergovernmental                                       | 546,629            | 502,503             | 944,799              | 820,124             | 1,103,502             | 490,792              | 1,105,103            | 901,695            | 794,886              | 431,020               |
| Miscellaneous   | 2,133,858          | 5,678,789           | 8,070,233            | 560,915             | 555,155               | 557,397              | 588,937              | 545,241            | 532,263              | 579,343               |
| Debt Service:   |                    |                     |                      | 189                 | 60                    | -                    | -                    | -                  | -                    | -                     |
| Principal Paid  | 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            | 2,087,678             |
| Interest Paid   | 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            | 1,995,060             |
| Capital Outlay  | 6,436,363          | 7,543,559           | 5,652,063            | 13,528,478          | 25,864,576            | 13,441,950           | 5,951,038            | 10,483,980         | 3,799,539            | 2,650,724             |
| <b>Total Expenditures</b>                               | <b>156,095,810</b> | <b>168,424,305</b>  | <b>180,008,580</b>   | <b>208,393,249</b>  | <b>216,639,188</b>    | <b>211,504,251</b>   | <b>222,639,375</b>   | <b>230,934,577</b> | <b>237,872,808</b>   | <b>235,110,058</b>    |
| <b>Excess of Revenues Over (Under) Expenditures</b>     | <b>448,041</b>     | <b>5,464,513</b>    | <b>(7,916,116)</b>   | <b>(15,164,638)</b> | <b>(23,917,856)</b>   | <b>(5,609,157)</b>   | <b>(2,983,469)</b>   | <b>741,870</b>     | <b>(1,525,041)</b>   | <b>(10,965,335)</b>   |
| <b>Other Financing Sources (Uses)</b>                   |                    |                     |                      |                     |                       |                      |                      |                    |                      |                       |
| Transfers In  | 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            | 11,332,205            |
| Transfers Out   | (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)          | (12,058,668)          |
| Transfers to Component Units                            | (736,709)          | -                   | -                    | -                   | -                     | -                    | (5,726,245)          | -                  | -                    | -                     |
| Payment of Refunded Bond Escrow Agent                   | -                  | -                   | -                    | -                   | -                     | -                    | -                    | -                  | -                    | -                     |
| 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                                       | -                  | -                   | -                    | -                   | -                     | -                    | -                    | -                  | -                    | -                     |
| 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            | -                    | -                  | -                    | -                     |
| <b>Total Other Financing Sources (Uses)</b>             | <b>(1,127,364)</b> | <b>5,565,779</b>    | <b>4,059,212</b>     | <b>25,440,732</b>   | <b>2,004,881</b>      | <b>2,731,369</b>     | <b>(447,118)</b>     | <b>4,336,862</b>   | <b>36,748</b>        | <b>(726,463)</b>      |
| <b>Net Change in Fund Balances</b>                      | <b>\$(679,323)</b> | <b>\$11,030,292</b> | <b>\$(3,856,904)</b> | <b>\$10,276,094</b> | <b>\$(21,912,975)</b> | <b>\$(2,877,788)</b> | <b>\$(3,430,587)</b> | <b>\$5,078,732</b> | <b>\$(1,488,293)</b> | <b>\$(11,691,798)</b> |
| Debt Service as a Percentage of Noncapital Expenditures | 5.5%               | 4.0%                | 1.0%                 | 4.7%                | 3.1%                  | 1.6%                 | 1.5%                 | 1.5%               | 1.7%                 | 1.7%                  |

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

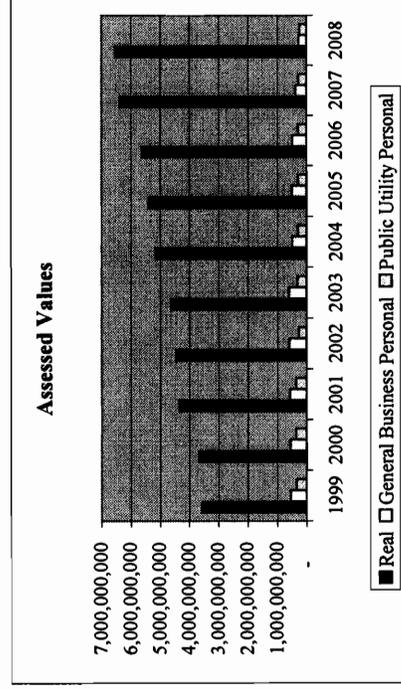
| Collection Year | Real Property                |                              | Tangible Personal Property - General Business |                        | Tangible Personal Property - Public Utility |                        | Total          |                        | Weighted Average Tax Rate |       |
|-----------------|------------------------------|------------------------------|---|------------------------|---|------------------------|----------------|------------------------|---------------------------|-------|
|                 | Assessed Value               | Estimated Actual Value       | Assessed Value                                | Estimated Actual Value | Assessed Value                              | Estimated Actual Value | Assessed Value | Estimated Actual Value |                           |       |
|                 | Residential/<br>Agricultural | Commercial/<br>Industrial/PU |   |                        |   |                        |                |                        |                           |       |
| 1999            | 2,873,244,690                | 684,857,330                  | 10,166,005,771                                | 2,202,841,208          | 350,502,690                                 | 398,298,511            | 4,459,315,012  | 12,767,145,490         | 34.93%                    | 73.02 |
| 2000            | 2,956,080,870                | 714,209,670                  | 10,486,544,400                                | 2,233,632,280          | 358,221,040                                 | 407,069,364            | 4,586,919,650  | 13,127,246,044         | 34.94%                    | 74.07 |
| 2001            | 3,539,543,490                | 795,040,470                  | 12,384,525,600                                | 2,259,369,872          | 355,073,190                                 | 403,492,261            | 5,254,499,618  | 15,047,387,733         | 34.92%                    | 74.54 |
| 2002            | 3,633,610,830                | 813,980,260                  | 12,707,403,114                                | 2,467,357,333          | 270,952,300                                 | 307,900,341            | 5,310,709,150  | 15,482,660,788         | 34.30%                    | 76.80 |
| 2003            | 3,768,925,300                | 846,432,930                  | 13,186,737,800                                | 2,484,483,000          | 311,488,890                                 | 353,964,648            | 5,523,123,040  | 16,025,185,448         | 34.47%                    | 75.29 |
| 2004            | 4,236,988,230                | 922,311,190                  | 14,740,855,486                                | 2,055,876,000          | 306,638,130                                 | 348,452,421            | 5,959,347,790  | 17,145,183,907         | 34.76%                    | 75.73 |
| 2005            | 4,405,460,750                | 973,002,300                  | 15,367,037,286                                | 2,072,665,483          | 291,960,240                                 | 331,773,000            | 6,167,863,006  | 17,771,475,769         | 34.71%                    | 76.02 |
| 2006            | 4,583,818,100                | 1,018,010,190                | 16,005,223,686                                | 2,045,788,763          | 293,086,460                                 | 333,052,800            | 6,385,904,052  | 18,384,065,249         | 34.74%                    | 77.29 |
| 2007            | 5,256,630,020                | 1,112,047,700                | 18,196,222,057                                | 2,037,221,416          | 279,431,280                                 | 317,535,545            | 7,028,187,622  | 20,550,979,018         | 34.20%                    | 77.01 |
| 2008            | 5,378,352,410                | 1,145,411,920                | 18,639,326,657                                | 2,713,766,244          | 242,322,740                                 | 275,366,750            | 7,044,248,110  | 21,628,459,651         | 32.57%                    | 77.73 |

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 6.25 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             | 1998/1999 | 1999/2000 | 2000/2001 | 2001/2002 | 2002/2003 | 2003/2004 | 2004/2005 | 2005/2006 | 2006/2007 | 2007/2008 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>GENERAL FUND</b>      | 1.15      | 1.15      | 1.15      | 1.15      | 1.60      | 1.60      | 1.60      | 1.30      | 1.30      | 1.275     |
| <b>SPECIAL REVENUE</b>   |           |           |           |           |           |           |           |           |           |           |
| 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      | 3.49      | 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      | 0.10      |
| Drug Enforcement         | 0.25      | 0.25      | 0.25      | 0.25      | 0.25      | 0.25      | 0.25      | 0.25      | 0.25      | 0.25      |
| 911 System               | 0.35      | 0.35      | 0.35      | 0.35      | 0.35      | 0.35      | 0.35      | 0.35      | 0.35      | 0.35      |
| Community Mental Health  | 1.80      | 1.80      | 1.80      | 1.80      | 1.80      | 1.80      | 1.80      | 1.80      | 1.80      | 1.80      |
| <b>DEBT SERVICE FUND</b> | 0.45      | 0.45      | 0.45      | 0.45      | 0.00      | 0.00      | 0.00      | 0.30      | 0.30      | 0.325     |
| <b>AGENCY FUNDS</b>      |           |           |           |           |           |           |           |           |           |           |
| Metropolitan Park        | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.30      | 1.30      |
| Lorain Community College | 2.40      | 2.40      | 2.40      | 2.70      | 2.70      | 2.70      | 3.00      | 3.00      | 3.00      | 3.00      |
| <b>TOWNSHIPS</b>         |           |           |           |           |           |           |           |           |           |           |
| Amherst                  | 3.90      | 3.90      | 3.90      | 5.90      | 5.90      | 5.90      | 5.90      | 5.90      | 5.90      | 6.53      |
| Brighton                 | 11.45     | 11.45     | 11.45     | 11.45     | 11.45     | 12.95     | 12.95     | 12.70     | 12.70     | 12.47     |
| Brownhelm                | 3.43      | 3.43      | 3.43      | 3.43      | 3.43      | 3.43      | 3.43      | 3.43      | 3.43      | 3.43      |
| Camden                   | 7.58      | 7.58      | 10.58     | 10.58     | 10.58     | 12.23     | 12.23     | 11.80     | 11.80     | 11.80     |
| Carlisle                 | 4.53      | 4.53      | 4.53      | 6.28      | 6.28      | 6.28      | 6.28      | 6.28      | 6.28      | 6.28      |
| Columbia                 | 6.30      | 6.30      | 7.74      | 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      | 7.76      | 7.76      | 7.76      | 7.76      | 7.76      |
| Hennetta                 | 5.76      | 5.76      | 7.76      | 7.76      | 7.76      | 7.76      | 7.76      | 7.33      | 7.33      | 7.58      |
| Huntington               | 10.55     | 10.55     | 10.55     | 10.55     | 10.55     | 12.05     | 12.05     | 11.80     | 10.80     | 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      | 11.03     | 11.03     | 10.78     | 9.78      | 9.78      |
| Pittsfield               | 7.78      | 7.78      | 10.78     | 10.78     | 10.78     | 10.78     | 10.78     | 10.10     | 10.10     | 10.10     |
| Rochester                | 8.10      | 8.10      | 8.10      | 8.10      | 8.10      | 9.60      | 9.60      | 9.60      | 9.60      | 9.37      |
| New Russia               | 2.40      | 2.40      | 5.40      | 5.40      | 5.40      | 5.40      | 5.40      | 4.97      | 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     | 10.23     | 9.93      | 9.23      | 9.13      | 10.63     | 10.63     | 10.38     | 10.38     | 10.15     |
| <b>SCHOOL DISTRICTS</b>  |           |           |           |           |           |           |           |           |           |           |
| Amherst EVSD             | 57.98     | 57.98     | 62.42     | 62.41     | 60.88     | 62.05     | 61.98     | 61.98     | 61.66     | 61.56     |
| Avon LSD                 | 50.27     | 49.24     | 48.58     | 47.46     | 48.09     | 46.85     | 49.61     | 49.50     | 50.63     | 50.49     |
| Avon Lake CSD            | 53.66     | 58.34     | 57.74     | 62.94     | 62.49     | 62.16     | 62.06     | 62.06     | 66.17     | 65.82     |
| Columbia LSD             | 53.29     | 53.29     | 58.20     | 58.05     | 52.26     | 56.66     | 55.98     | 54.83     | 53.52     | 53.53     |
| Elyria CSD               | 52.71     | 57.66     | 57.11     | 57.09     | 56.81     | 56.73     | 56.48     | 60.23     | 59.40     | 63.30     |
| Firelands LSD            | 53.10     | 52.70     | 51.30     | 51.09     | 47.62     | 47.49     | 47.62     | 47.01     | 47.01     | 47.06     |
| Keystone LSD             | 52.60     | 52.60     | 52.60     | 52.60     | 44.60     | 50.21     | 50.21     | 50.21     | 49.91     | 49.75     |
| Lorain CSD               | 57.98     | 57.98     | 57.98     | 62.45     | 62.45     | 62.45     | 62.10     | 63.49     | 63.49     | 63.55     |
| Midview LSD              | 50.94     | 50.94     | 50.14     | 49.84     | 49.69     | 47.12     | 46.87     | 46.87     | 46.46     | 46.45     |
| North Ridgeville CSD     | 49.44     | 48.95     | 47.25     | 46.47     | 45.90     | 44.79     | 44.04     | 43.92     | 42.62     | 42.28     |

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

| COUNTY UNITS  | 1998/1999 | 1999/2000 | 2000/2001 | 2001/2002 | 2002/2003 | 2003/2004 | 2004/2005 | 2005/2006 | 2006/2007 | 2007/2008 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Oberlin CSD   | 65.97     | 65.97     | 65.47     | 64.97     | 63.97     | 65.97     | 65.97     | 67.97     | 67.97     | 68.27     |
| Sheffield-Clearview LSD   | 44.31     | 47.25     | 48.56     | 48.53     | 47.85     | 47.10     | 47.34     | 46.34     | 46.09     | 52.29     |
| Sheffield Lake CSD  | 54.81     | 54.81     | 53.06     | 52.76     | 52.55     | 51.87     | 51.33     | 57.16     | 56.14     | 56.31     |
| Wellington EVSD   | 28.00     | 28.00     | 28.00     | 28.00     | 28.00     | 28.00     | 28.00     | 28.00     | 28.00     | 31.94     |
| <b>OUT OF COUNTY SCHOOL DISTRICTS</b>   |           |           |           |           |           |           |           |           |           |           |
| Black River LSD   | 60.83     | 60.83     | 60.83     | 56.83     | 56.83     | 56.83     | 56.83     | 55.83     | 55.83     | 46.90     |
| Mapleton LSD  | 45.10     | 45.10     | 51.40     | 49.80     | 48.90     | 48.90     | 48.90     | 48.80     | 48.80     | 48.80     |
| New London LSD  | 36.19     | 36.19     | 35.60     | 35.60     | 35.60     | 35.10     | 35.10     | 35.10     | 34.85     | 34.75     |
| Olmsted Falls CSD   | 79.90     | 91.70     | 90.30     | 90.00     | 90.00     | 90.00     | 89.80     | 89.70     | 89.80     | 91.80     |
| Strongsville CSD  | 68.40     | 68.20     | 68.90     | 68.80     | 73.90     | 74.90     | 74.90     | 74.90     | 74.80     | 81.30     |
| Vermilion LSD   | 59.55     | 67.54     | 66.85     | 66.85     | 65.10     | 64.45     | 64.45     | 64.45     | 69.30     | 69.80     |
| <b>JOINT VOCATIONAL SCHOOLS</b>   |           |           |           |           |           |           |           |           |           |           |
| Ashland JVSD  | 4.10      | 4.10      | 4.10      | 4.10      | 4.10      | 4.10      | 4.10      | 4.10      | 4.10      | 4.10      |
| E.H.O.V.E.  | 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      |
| <b>CITIES</b>   |           |           |           |           |           |           |           |           |           |           |
| Amherst   | 5.30      | 5.20      | 5.13      | 5.10      | 4.80      | 4.75      | 4.75      | 4.75      | 4.70      | 4.70      |
| Avon  | 9.50      | 9.36      | 9.45      | 9.40      | 9.35      | 9.48      | 9.47      | 9.47      | 9.43      | 9.41      |
| Avon Lake   | 7.24      | 7.24      | 7.24      | 7.24      | 7.24      | 6.95      | 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  | 11.25     | 12.71     | 12.56     | 12.41     | 12.41     | 12.36     | 12.36     | 12.36     | 12.06     | 11.95     |
| Oberlin   | 11.23     | 11.10     | 14.13     | 14.15     | 14.33     | 14.25     | 14.11     | 13.38     | 13.83     | 13.83     |
| Sheffield Lake  | 19.99     | 19.99     | 19.99     | 19.99     | 19.99     | 19.99     | 19.99     | 19.99     | 18.65     | 18.65     |
| Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.   |           |           |           |           |           |           |           |           |           |           |
| <b>VILLAGES</b>   |           |           |           |           |           |           |           |           |           |           |
| Grafton   | 4.76      | 4.76      | 4.76      | 4.76      | 4.76      | 4.76      | 4.76      | 4.76      | 4.76      | 4.76      |
| Kipton  | 17.20     | 17.20     | 20.20     | 20.20     | 20.20     | 21.85     | 21.85     | 21.42     | 21.42     | 17.42     |
| Lagrange  | 11.78     | 11.78     | 11.78     | 11.77     | 11.68     | 11.68     | 11.68     | 11.68     | 11.68     | 11.68     |
| Rochester   | 10.90     | 10.90     | 10.90     | 10.90     | 10.90     | 12.40     | 12.90     | 12.90     | 11.90     | 11.90     |
| Sheffield   | 3.64      | 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      | 3.14      |
| Wellington  | 12.25     | 11.85     | 11.55     | 10.85     | 10.75     | 12.25     | 12.25     | 12.00     | 11.40     | 10.40     |
| Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.   |           |           |           |           |           |           |           |           |           |           |
| <b>SPECIAL DISTRICT</b>   |           |           |           |           |           |           |           |           |           |           |
| General Health  | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      | 1.00      |
| 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 Eight Years Ago*

| Name of Taxpayer                | December 31, 2008      |   |
|---------------------------------|------------------------|---|
|                                 | Assessed Value         | Percent of Real Property Assessed Value |
| Orion Power Midwest LP          | \$ 84,515,250          | 1.30%                                   |
| Ohio Edison Co.                 | 60,129,470             | 0.92%                                   |
| Firstenergy Generation          | 37,335,740             | 0.57%                                   |
| American Transmission           | 24,872,750             | 0.38%                                   |
| Cleveland Electric              | 19,996,040             | 0.31%                                   |
| First Interstate Avon LTD       | 17,776,050             | 0.27%                                   |
| Centro Midway LLC               | 15,708,930             | 0.24%                                   |
| Columbia Gas of Ohio Inc        | 14,844,540             | 0.23%                                   |
| Ford Motor Company              | 13,055,010             | 0.20%                                   |
| Columbia Gas Transmission       | 12,852,030             | 0.20%                                   |
| <b>Totals</b>                   | <b>\$ 301,085,810</b>  | <b>4.62%</b>                            |
| <b>Total Assessed Valuation</b> | <b>\$6,523,764,330</b> |   |

| 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%                                   |
| <b>Totals</b>                   | <b>\$ 100,762,390</b>  | <b>2.32%</b>                            |
| <b>Total Assessed Valuation</b> | <b>\$4,334,583,960</b> |   |

**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 Eight Years Ago*

| <u>Name of Taxpayer</u>          | <u>December 31, 2008</u> |   |
|----------------------------------|--------------------------|---|
|                                  | <u>Assessed Value</u>    | <u>Percent of Tangible Personal Property Assessed Value</u> |
| Republic Engineered Products Inc | \$ 11,104,430            | 3.99%   |
| Ford Motor Company               | 10,964,130               | 3.94%   |
| United States Steel Corporation  | 5,479,010                | 1.97%   |
| Windstream Ohio Inc.             | 5,296,460                | 1.90%   |
| Centurytel of Ohio Inc.          | 4,474,720                | 1.61%   |
| Polyone Corporation              | 3,821,460                | 1.37%   |
| Lubrizol Advanced                | 3,602,170                | 1.29%   |
| Ridge Tool Company               | 2,466,960                | 0.89%   |
| Henkel Consumer Adhesives        | 2,393,500                | 0.86%   |
| BASF Catalysts Inc               | 2,144,220                | 0.77%   |
| <b>Total</b>                     | <b>\$ 51,747,060</b>     | <b>18.60%</b>   |
| <b>Total Assessed Valuation</b>  | <b>\$ 278,161,040</b>    |   |

| <u>Name of Taxpayer</u>         | <u>December 31, 2001</u> |   |
|---------------------------------|--------------------------|---|
|                                 | <u>Assessed Value</u>    | <u>Percent of Tangible Personal Property Assessed Value</u> |
| 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%   |
| <b>Total</b>                    | <b>\$ 215,538,630</b>    | <b>38.16%</b>   |
| <b>Total Assessed Valuation</b> | <b>\$ 564,842,468</b>    |   |

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

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

| Name of Taxpayer                | December 31, 2008     |  |
|---------------------------------|-----------------------|--|
|                                 | Assessed Value        | Percent of Public Utility Assessed Value |
| Orion Power Midwest LP          | \$ 63,287,790         | 26.29%                                   |
| Ohio Edison Co.                 | 58,347,220            | 24.24%                                   |
| Firstenergy Generation          | 34,109,230            | 14.17%                                   |
| American Transmission           | 24,935,770            | 10.36%                                   |
| Cleveland Electric              | 19,644,230            | 8.16%                                    |
| Columbia Gas of Ohio Inc        | 14,394,430            | 5.98%                                    |
| <b>Total</b>                    | <b>\$ 214,718,670</b> | <b>89.19%</b>                            |
| <b>Total Assessed Valuation</b> | <b>\$ 240,743,430</b> |  |

| 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%                                    |
| <b>Total</b>                    | <b>\$ 313,480,370</b> | <b>88.27%</b>                            |
| <b>Total Assessed Valuation</b> | <b>\$ 355,073,190</b> |  |

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

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

| Collection Year | Current Tax Levy (1) | Current Tax Collections (2) | Percent of Current Tax Collections to |           | Delinquent Tax Collections | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|-----------------|----------------------|-----------------------------|---------------------------------------|-----------|----------------------------|-----------------------|--|
|                 |                      |                             | Current Tax Levy                      | Tax Levy  |                            |                       |  |
| 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%                |  |
| 2008            | 51,044,871           | 48,869,957                  | 95.74%                                | 1,894,409 | 50,764,365                 | 99.45%                |  |

**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<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Short-Term<br>Debt<br>BANS | OPWC<br>Loans<br>Payable | Short-Term<br>Debt<br>BANS | OWDA<br>Loans<br>Payable | OPWC<br>Loans<br>Payable | Total<br>Primary<br>Government | Total         | Percentage<br>of Personal<br>Income (2) | Debt<br>Per<br>Capita |  |  |
| 1999 | 7,350,000                      | 811,060                        | 5,560,000                  | 549,377                  | -                          | 1,838,224                | -                        | 16,108,661                     | 7,231,275     | 2.23%                                   | 57.24                 |  |  |
| 2000 | 6,950,000                      | 1,283,550                      | 4,802,000                  | 595,973                  | -                          | 1,745,803                | -                        | 15,377,326                     | 7,646,416     | 2.01%                                   | 51.93                 |  |  |
| 2001 | 6,540,000                      | 5,737,218                      | 2,228,000                  | 715,094                  | -                          | 1,648,808                | -                        | 16,869,120                     | 7,740,095     | 2.18%                                   | 59.26                 |  |  |
| 2002 | 27,235,000                     | 5,458,808                      | 2,000,000                  | 698,153                  | -                          | 1,547,015                | 97,900                   | 37,036,876                     | 7,804,052     | 4.75%                                   | 130.11                |  |  |
| 2003 | 25,320,000                     | 5,175,182                      | 2,000,000                  | 958,090                  | -                          | 1,440,188                | 95,453                   | 34,988,913                     | 8,138,062     | 4.30%                                   | 122.91                |  |  |
| 2004 | 28,165,000                     | 4,889,555                      | -                          | 1,057,139                | -                          | 1,328,076                | 90,558                   | 35,530,328                     | 8,526,278     | 4.17%                                   | 124.81                |  |  |
| 2005 | 26,890,000                     | 4,603,893                      | 4,690,000                  | 1,168,969                | -                          | 1,210,417                | 85,663                   | 38,648,942                     | 8,526,278     | 4.53%                                   | 135.77                |  |  |
| 2006 | 29,840,000                     | 4,308,195                      | 2,370,000                  | 1,083,399                | 5,110,000                  | 1,086,936                | 80,767                   | 43,879,297                     | 6,504,572     | 6.75%                                   | 154.14                |  |  |
| 2007 | 28,220,000                     | 3,997,459                      | 3,450,000                  | 1,013,820                | 5,355,000                  | 957,344                  | 162,422                  | 43,156,045                     | 9,209,700     | 4.69%                                   | 151.60                |  |  |
| 2008 | 26,435,000                     | 3,781,683                      | 3,535,000                  | 926,918                  | 5,355,000                  | 821,339                  | 157,527                  | 41,012,467                     | 9,209,700 (1) | 4.45%                                   | 144.07                |  |  |

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 (3) |                         |
|------|---------------------|----------------|--------------------------|--------------------------------|--|--------------------------------|-------------------------|
|      | (1) Population      | Assessed Value | General Obligation Bonds | Debt Services Monies Available |  |                                | Net General Bonded Debt |
| 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                   |
| 2008 | 284,664             | 7,044,248,110  | 26,435,000               | -                              | 26,435,000   | 0.38%                          | 92.86                   |

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

(1) Based on Actual 1999 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*

|  | 1999             | 2000             | 2001             | 2002             | 2003             | 2004             | 2005             | 2006             | 2007             | 2008             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Assessed Valuation</b>  | \$ 4,459,315,012 | \$ 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 | \$ 7,044,248,110 |
| <b>Debt Limit - Assessed Value (1)</b>                                     | \$ 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   | \$ 174,606,203   |
| <b>Amount of Debt Applicable to Debt Limit</b>                             | 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       | 26,435,000       |
| <b>General Obligation Bonds</b>  | (1,642,032)      | (3,820,357)      | (6,540,000)      | (5,473,290)      | (2,737,141)      | (2,388,147)      | (231,421)        | (115,184)        | -                | -                |
| <b>Less Amount Available in Debt Service</b>                               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Amount of Debt Subject to Limit</b>                                     | 5,707,968        | 3,129,643        | -                | 21,761,710       | 22,582,859       | 25,776,853       | 26,658,579       | 29,724,816       | 28,220,000       | 26,435,000       |
| <b>Legal Debt Margin</b>   | \$ 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   | \$ 148,171,203   |
| <b>Legal Debt Margin as a Percentage of the Debt Limit</b>                 | 94.81%           | 97.23%           | 100.00%          | 83.42%           | 83.47%           | 82.52%           | 82.54%           | 81.20%           | 83.80%           | 84.86%           |
| <b>Unvoted Debt Limit - 1.0% of Assessed Value (2)</b>                     | \$ 44,593,150    | \$ 45,869,197    | \$ 52,544,996    | \$ 53,107,092    | \$ 55,231,230    | \$ 59,593,478    | \$ 61,678,630    | \$ 63,859,041    | \$ 70,281,876    | \$ 70,442,481    |
| <b>Amount of Debt Subject to Limit</b>                                     | (5,707,968)      | (3,129,643)      | -                | (21,761,710)     | (22,582,859)     | (25,776,853)     | (26,658,579)     | (29,724,816)     | (28,220,000)     | (26,435,000)     |
| <b>Unvoted Legal Debt Margin</b>   | \$ 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    | \$ 44,007,481    |
| <b>Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit</b> | 87.20%           | 93.18%           | 100.00%          | 59.02%           | 59.11%           | 56.75%           | 56.78%           | 53.45%           | 59.85%           | 62.47%           |

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) Unvoted debt limit is one percent of total assessed valuation.

**Lorain County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

| <u>Year</u> | <u>Population (1)</u> | <u>Personal Income (2)</u><br><u>(in thousands)</u> | <u>Per Capita</u><br><u>Personal Income</u><br><u>(per thousand)</u> | <u>Unemployment</u><br><u>Rate (2)</u> |
|-------------|-----------------------|---|--|--|
| 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               | 9,209,700   | 32.35  | 6.20%                                  |
| 2008        | 284,664               | 9,209,700 (3)                                       | 32.35 (3)  | 7.00%                                  |

**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  | 2008                |        |                                | 1999                |      |  |
|------------------------------------|---------------------|---------------------|--------|--------------------------------|---------------------|------|--|
|                                    |                     | Number of Employees | Rank   | Percentage of Total Employment | Number of Employees | Rank |  |
| Ford Motor Company - Avon Lake     | Truck & Van Mfg     | 2,693               | (4) 1  | 1.81%                          | 5,000               | 1    |  |
| Lorain County                      | Government          | 2,350               | (1) 2  | 1.58%                          | 2,099               | 3    |  |
| Elyria Memorial Hospital           | Health Care         | 1,681               | (2) 3  | 1.13%                          | 1,099               | 8    |  |
| Community Health Partners          | Health Care         | 1,656               | (3) 4  | 1.11%                          | 1,289               | 6    |  |
| Lorain County Community College    | Education           | 1,400               | (4) 5  | 0.94%                          |                     |      |  |
| Invacare Corporation               | Surgical Supplies   | 1,212               | (2) 6  | 0.82%                          | 1,500               | 5    |  |
| Republic Engineered Products       | Steel Manufacturing | 1,000               | (4) 7  | 0.67%                          |                     |      |  |
| Wal-Mart Stores Inc                | Retail              | 1,000               | (4) 8  | 0.67%                          |                     |      |  |
| Elyria Schools                     | Education           | 970                 | (2) 9  | 0.65%                          |                     |      |  |
| Oberlin College                    | Education           | 906                 | (4) 10 | 0.61%                          |                     |      |  |
| USS/KOBE                           | Steel Manufacturing |                     |        |                                | 2,670               | 2    |  |
| Marconi Communications Partners    | Telecommunications  |                     |        |                                | 1,501               | 4    |  |
| Lorain County School District      | Education           |                     |        |                                | 1,196               | 7    |  |
| State of Ohio                      | Government          |                     |        |                                | 1,087               | 9    |  |
| Nordson Corporation                | Adhesive Mfg        |                     |        |                                | 1,077               | 10   |  |
| <b>Total</b>                       |                     | <u>14,868</u>       |        | <u>10.01%</u>                  | <u>18,518</u>       |      |  |
| Total Employment within the County |                     | <u>148,600</u>      | (5)    |                                |                     |      |  |

**Sources:**

- (1) Lorain County Auditor
- (2) Elyria City Auditor
- (3) Lorain City Auditor
- (4) Team Lorain County
- (5) Department of Development 2007 figure, 2008 unavailable

Note: Total employment within the County for 1999 is unavailable

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

|  | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|------|------|------|------|------|------|------|------|------|------|
| <b>General Government</b>                      |      |      |      |      |      |      |      |      |      |      |
| <b>Legislative and Executive</b>               |      |      |      |      |      |      |      |      |      |      |
| Commissioners                                  | 66   | 70   | 74   | 74   | 69   | 77   | 75   | 79   | 82   | 82   |
| Commissioner's - Records Center                | 3    | 3    | 3    | 3    | 3    | 4    | 3    | 3    | 4    | 4    |
| Commissioner's - Community Development         | 8    | 8    | 13   | 13   | 13   | 12   | 15   | 14   | 15   | 13   |
| Auditor  | 35   | 39   | 40   | 40   | 38   | 38   | 37   | 40   | 32   | 35   |
| Auditor - Real Estate Assessment               | 23   | 21   | 23   | 23   | 25   | 23   | 23   | 23   | 29   | 24   |
| Treasurer                                      | 9    | 11   | 9    | 9    | 9    | 9    | 10   | 10   | 10   | 10   |
| Treasurer - DRETAC                             | 4    | 2    | 3    | 5    | 6    | 3    | 4    | 4    | 4    | 4    |
| Treasurer - Board of Revision                  | 2    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| Prosecuting Attorney                           | 59   | 60   | 65   | 69   | 71   | 71   | 76   | 81   | 81   | 81   |
| Prosecutor - DRETAC                            | 5    | 5    | 4    | 5    | 6    | 6    | 8    | 9    | 10   | 11   |
| Board of Elections                             | 25   | 25   | 26   | 25   | 26   | 28   | 27   | 30   | 35   | 30   |
| Recorder                                       | 21   | 21   | 20   | 20   | 22   | 22   | 21   | 20   | 18   | 17   |
| <b>Judicial</b>                                |      |      |      |      |      |      |      |      |      |      |
| Common Pleas Court                             | 43   | 42   | 42   | 42   | 43   | 43   | 43   | 46   | 50   | 51   |
| Common Pleas - Law Library                     | 1    | 1    | 1    | 1    | 1    | 3    | 3    | 3    | 2    | 2    |
| Common Pleas - Linkages                        | 1    | 1    | -    | -    | -    | -    | -    | -    | -    | -    |
| Community Based Correctional Facility          | 40   | 40   | 35   | 37   | 35   | 31   | 36   | 37   | 39   | 35   |
| Probate Court                                  | 15   | 13   | 14   | 15   | 16   | 15   | 15   | 15   | 14   | 14   |
| Probate Court - Indigent Guardianship          | -    | -    | -    | -    | -    | -    | 1    | 1    | 1    | 2    |
| Probate Court - computerization                | -    | -    | -    | -    | -    | -    | -    | -    | -    | 1    |
| Municipal Court                                | 26   | 25   | 24   | 25   | 21   | 23   | 23   | 22   | 22   | 11   |
| Clerk of Courts                                | 34   | 35   | 36   | 38   | 39   | 41   | 42   | 38   | 40   | 40   |
| Clerk of Courts - Certificate of Title         | 24   | 30   | 29   | 27   | 30   | 31   | 27   | 27   | 27   | 26   |
| Clerk of Courts - Foreclosure Special Projects | -    | -    | -    | -    | -    | -    | -    | -    | -    | 2    |
| Domestic Relations                             | 154  | 151  | 162  | 161  | 158  | 156  | 161  | 163  | 154  | 163  |
| Domestic Relations - Violent Offender          | -    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Domestic Relations - Drug Court                | -    | 1    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Domestic Relations - Adolescent Intervention   | 2    | 1    | -    | -    | -    | -    | -    | -    | -    | -    |
| Domestic Relations - Juvenile School Liason    | -    | -    | -    | -    | 1    | 1    | 1    | -    | -    | -    |
| <b>Public Safety</b>                           |      |      |      |      |      |      |      |      |      |      |
| Sheriff  | 84   | 89   | 95   | 93   | 95   | 91   | 89   | 89   | 84   | 87   |
| Sheriff - Jail Facility                        | 126  | 127  | 142  | 145  | 145  | 156  | 158  | 158  | 156  | 162  |
| Sheriff - Drug Education                       | 1    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Sheriff - C.O.P.S. Ahead                       | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Sheriff - More COPS Ahead                      | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Sheriff Rotary                                 | 4    | 2    | 1    | 1    | 3    | 3    | 3    | 3    | 3    | 6    |
| Sheriff - MEG                                  | 10   | 9    | 9    | 10   | 9    | 7    | 13   | 10   | 10   | 11   |
| Sheriff - Crime Lab                            | -    | -    | -    | -    | 1    | 1    | 1    | 3    | 3    | 3    |
| Commissioner's - Hazardous Materials           | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 2    |
| Commissioner's - Community Disaster Services   | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 3    |
| Commissioner's - 911 Services                  | 15   | 18   | 14   | 14   | 13   | 14   | 15   | 15   | 15   | 16   |
| T-Federal                                      | 3    | 3    | 2    | 2    | 2    | 2    | 1    | 1    | 1    | 1    |
| Coroner  | 8    | 8    | 8    | 8    | 8    | 8    | 8    | 8    | 7    | 7    |

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

|   | 1999  | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006  | 2007  | 2008  |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Common Pleas - Intensive Supervision          | 11    | 11    | 11    | 12    | 9     | 8     | 8     | 8     | 10    | 11    |
| Common Pleas - County Probation Services      | -     | -     | -     | -     | 4     | 4     | 4     | 5     | 5     | 5     |
| Common Pleas - Court Mediation                | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 3     | 2     |
| Common Pleas - Substance Abuse                | 2     | 2     | 2     | 2     | -     | -     | -     | -     | -     | -     |
| Prosecutor's Victim Witness                   | 4     | 4     | 4     | 4     | 5     | 4     | 5     | 4     | 4     | 4     |
| <b>Public Works</b>                           |       |       |       |       |       |       |       |       |       |       |
| Engineer Tax Map                              | 6     | 7     | 7     | 8     | 7     | 7     | 7     | 6     | 6     | 7     |
| Engineer - Motor Vehicle Gas Tax              | 78    | 78    | 73    | 73    | 81    | 84    | 76    | 79    | 75    | 78    |
| Commissioner's - Bascule Bridge               | 9     | 9     | 9     | 9     | 9     | 9     | 9     | 9     | 9     | 9     |
| <b>Health</b>                                 |       |       |       |       |       |       |       |       |       |       |
| MRDD  | 353   | 364   | 361   | 360   | 372   | 401   | 415   | 426   | 417   | 395   |
| MRDD - Supportive Living                      | 76    | 76    | 73    | 75    | 76    | 77    | 77    | 77    | 78    | 88    |
| Commissioner's - Dog & Kennel                 | 2     | 4     | 5     | 4     | 3     | 4     | 5     | 5     | 5     | 6     |
| Commissioner's - Solid Waste                  | 3     | 3     | 4     | 4     | 5     | 5     | 7     | 7     | 8     | 8     |
| Commissioner's - Golden Acres                 | 46    | 44    | 48    | 49    | 45    | -     | -     | -     | -     | -     |
| Commissioner's - Golden Acres - Medicaid      | 47    | 44    | 47    | 46    | 49    | 88    | 72    | 75    | 125   | 75    |
| Commissioner's - Medicaid Outreach            | -     | 3     | 3     | 3     | -     | -     | -     | -     | -     | -     |
| Auditor - Dog & Kennel                        | 3     | 2     | 3     | 2     | 2     | 3     | 2     | -     | 4     | 2     |
| Alcohol, Drug Abuse and Mental Health         | 5     | 5     | 6     | 5     | 5     | 5     | 5     | 5     | 5     | 5     |
| TB Clinic                                     | 7     | 8     | 8     | 8     | 8     | 8     | 8     | 8     | 8     | 7     |
| Community Mental Health                       | 10    | 10    | 11    | 12    | 11    | 11    | 12    | 11    | 11    | 12    |
| <b>Human Services</b>                         |       |       |       |       |       |       |       |       |       |       |
| Commissioner's - Workforce Development Agency | -     | -     | 4     | 4     | 5     | 7     | 7     | 6     | 7     | 5     |
| Commissioner's - Jobs and Family Services     | 245   | 245   | 225   | 222   | 218   | 226   | 220   | 228   | 234   | 247   |
| Children's Services                           | 115   | 129   | 142   | 128   | 133   | 140   | 146   | 158   | 155   | 159   |
| Child Support Enforcement Agency              | 74    | 72    | 67    | 64    | 67    | 74    | 76    | 81    | 87    | 71    |
| Domestic Relations - Youth Services           | 16    | 21    | 18    | 15    | 15    | 10    | 11    | 4     | 4     | 4     |
| Domestic Relations - Reclaim Ohio             | 32    | 32    | 33    | 35    | 32    | 35    | 36    | 40    | 37    | 43    |
| Domestic Relations - IVE Grant                | -     | -     | -     | -     | -     | -     | -     | 14    | 27    | 7     |
| Veteran Services                              | 12    | 12    | 12    | 11    | 12    | 11    | 11    | 12    | 12    | 7     |
| MRDD - Medicaid                               | -     | -     | -     | 15    | 16    | 28    | 31    | 31    | 33    | 36    |
| <b>Personal Services</b>                      |       |       |       |       |       |       |       |       |       |       |
| Sanitary Sewer                                | 10    | 8     | 8     | 8     | 9     | 9     | 9     | 10    | 9     | 9     |
| Transit Authority                             | -     | -     | -     | -     | -     | 5     | 5     | 5     | 4     | 5     |
| <b>Other/Agency</b>                           |       |       |       |       |       |       |       |       |       |       |
| Total   | 2,099 | 2,138 | 2,172 | 2,180 | 2,205 | 2,274 | 2,296 | 2,360 | 2,426 | 2,350 |

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

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

|  | 2002    | 2003    | 2004    | 2005    | 2006      | 2007      | 2008      |
|--|---------|---------|---------|---------|-----------|-----------|-----------|
| <b>General Government</b>                        |         |         |         |         |           |           |           |
| <b>Legislative and Executive</b>                 |         |         |         |         |           |           |           |
| Commissioners                                    |         |         |         |         |           |           |           |
| Number of meetings                               | N/A     | N/A     | N/A     | N/A     | 48        | 55        | 53        |
| Auditor  |         |         |         |         |           |           |           |
| Number of non-exempt conveyances                 | 7,512   | 8,489   | 8,991   | 8,860   | 8,035     | 6,845     | 6,215     |
| Number of exempt conveyances                     | 5,297   | 7,245   | 6,147   | 5,767   | 4,934     | 4,972     | 4,942     |
| Number of real estate transfers                  | 18,686  | 20,092  | 20,509  | 21,180  | 17,965    | 15,962    | 15,181    |
| Number of parcels                                | 149,619 | 152,935 | 155,032 | 158,154 | 159,979   | 160,132   | 162,026   |
| Number of personal property returns              | 12,079  | 12,388  | 4,823   | 4,756   | 4,362     | 4,466     | 3,881     |
| Number of checks issued                          | 62,912  | 63,289  | 64,388  | 65,465  | 66,297    | 69,166    | 69,921    |
| Treasurer  |         |         |         |         |           |           |           |
| Number of parcels collected                      | 143,503 | 146,732 | 148,813 | 151,468 | 152,623   | 154,725   | 154,224   |
| Return on portfolio                              | 2.54%   | 1.71%   | 1.73%   | 2.90%   | 4.59%     | 5.06%     | 3.55%     |
| Prosecuting Attorney                             |         |         |         |         |           |           |           |
| Number of cases - criminal                       | 3,579   | 3,634   | 3,553   | 3,941   | 4,259     | 4,714     | 4,080     |
| Number of cases - active civil lawsuits          | 26      | 37      | 31      | 37      | 49        | 62        | 56        |
| Number of civil and miscellaneous legal opinions | 751     | 802     | 690     | 703     | 808       | 683       | 3,000     |
| Board of Elections                               |         |         |         |         |           |           |           |
| Number of registered voters                      | 166,092 | 172,771 | 196,596 | 185,550 | 190,767   | 186,007   | 204,400   |
| Number of voters last general election           | 81,245  | 75,255  | 143,043 | 84,141  | 104,008   | 62,169    | 148,218   |
| Percentage of register voters that voted         | 48.92%  | 43.56%  | 72.76%  | 45.35%  | 54.52%    | 33.42%    | 72.51%    |
| Recorder   |         |         |         |         |           |           |           |
| Number of deeds recorded                         | 13,612  | 14,658  | 14,973  | 14,942  | 13,742    | 12,659    | 11,584    |
| Number of mortgages recorded                     | 28,943  | 34,796  | 26,102  | 24,743  | 21,474    | 36,637    | 28,443    |
| Number of military discharges recorded           | 77      | 63      | 100     | 55      | 105       | 64        | 55        |
| Buildings and Grounds                            |         |         |         |         |           |           |           |
| Number of buildings                              | N/A     | N/A     | N/A     | N/A     | 74        | 74        | 74        |
| Square footage of buildings                      | N/A     | N/A     | N/A     | N/A     | 1,341,077 | 1,341,077 | 1,341,077 |
| Central Purchasing                               |         |         |         |         |           |           |           |
| Number of purchase orders issued                 | N/A     | N/A     | N/A     | N/A     | 4,400     | 4,600     | 4,900     |
| Judicial   |         |         |         |         |           |           |           |
| Common Pleas Court                               |         |         |         |         |           |           |           |
| Number of civil, criminal cases filed            | 6,275   | 6,193   | 5,797   | 6,959   | 7,562     | 7,926     | 8,304     |
| Probate Court                                    |         |         |         |         |           |           |           |
| Number of civil cases filed                      | 41      | 56      | 82      | 70      | 60        | 66        | 55        |
| Juvenile Court                                   |         |         |         |         |           |           |           |
| Number of Juveniles Charged                      | 2,056   | 2,208   | 2,029   | 2,047   | 2,155     | 1,893     | 1,537     |
| Number of cases reviewed                         | 3,705   | 3,546   | 3,499   | 3,544   | 3,505     | 3,107     | 2,649     |
| Bindovers  | 36      | 31      | 18      | 12      | 45        | 17        | 14        |
| Number of adjudged delinquent cases filed        | N/A     | N/A     | 2,148   | 1,267   | 2,099     | 2,299     | 1,611     |

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

|  | 2002    | 2003    | 2004    | 2005    | 2006    | 2007    | 2008    |
|--|---------|---------|---------|---------|---------|---------|---------|
| <b>Clerk of Courts</b>                     |         |         |         |         |         |         |         |
| Number of civil cases filed                | 2,489   | 2,364   | 2,465   | 2,779   | 2,833   | 2,592   | 2,357   |
| Number of criminal cases filed             | 3,446   | 3,468   | 3,443   | 3,985   | 4,336   | 5,334   | 5,750   |
| Number of tax cases filed                  | 99      | 111     | 140     | 167     | 258     | 171     | 203     |
| Number of appeals cases filed              | 229     | 210     | 230     | 231     | 205     | 233     | 215     |
| Number of criminal domestic filed          | 1,558   | 1,411   | 1,453   | 1,376   | 1,394   | 1,435   | 1,428   |
| Number of liens filed                      | 3,379   | 3,993   | 3,624   | 4,049   | 5,017   | 5,169   | 7,252   |
| <b>Domestic Relations</b>                  |         |         |         |         |         |         |         |
| Number of cases filed                      | 6,544   | 6,856   | 6,864   | 6,814   | 6,795   | 7,183   | 5,393   |
| Number of disposition of cases             | 7,644   | 7,198   | 7,676   | 7,075   | 7,405   | 7,242   | 5,441   |
| Number of traffic dispositions             | 2,261   | 2,383   | 2,186   | 1,961   | 2,005   | 2,098   | 1,476   |
| <b>Law Library</b>                         |         |         |         |         |         |         |         |
| Number of volumes in collection            | 21,033  | 21,075  | 21,122  | 21,187  | 21,273  | 21,373  | 21,432  |
| <b>Public Safety</b>                       |         |         |         |         |         |         |         |
| <b>Sheriff</b>                             |         |         |         |         |         |         |         |
| Average daily jail census                  | 392     | 394     | 403     | 448     | 485     | 454     | 445     |
| Prisoners booked                           | 7,839   | 7,885   | 8,218   | 8,621   | 8,374   | 8,185   | 8,095   |
| Prisoners released                         | 7,782   | 7,918   | 8,151   | 8,560   | 8,303   | 8,204   | 8,045   |
| Cost of Prisoner Meals                     | 428,731 | 446,189 | 447,476 | 448,837 | 508,064 | 497,648 | 536,203 |
| Number of traffic citations issued         | 279     | 164     | 213     | 191     | 161     | 180     | 1,613   |
| Number of calls for service                | 41,669  | 48,596  | 52,722  | 49,520  | 52,104  | 50,605  | 45,297  |
| <b>Coroner</b>                             |         |         |         |         |         |         |         |
| Number of cases investigated               | 204     | 184     | 201     | 212     | 217     | 206     | 203     |
| Number of autopsies performed              | 51      | 53      | 52      | 46      | 51      | 50      | 17      |
| Cases relinquished to attending physicians | N/A     | N/A     | N/A     | N/A     | N/A     | 293     | 289     |
| <b>Public Works</b>                        |         |         |         |         |         |         |         |
| <b>Engineer</b>                            |         |         |         |         |         |         |         |
| Miles of roads resurfaced                  | 3.41    | 3.78    | 20.63   | 5.43    | 5.00    | 3.60    | 3.68    |
| Number of bridges replaced/improved        | 8       | 5       | 21      | 7       | 14      | 7       | 7       |
| Number of culverts built/replaced/improved | 2       | 7       | 9       | 12      | 10      | 34      | 11      |
| <b>Building Department</b>                 |         |         |         |         |         |         |         |
| Number of permits issued - Additions       | N/A     | 3       | 19      | 43      | 53      | 36      | 39      |
| Number of permits issued - New Dwelling    | N/A     | 4       | 66      | 57      | 81      | 58      | 52      |
| Number of inspections performed            | N/A     | N/A     | 1,015   | 2,049   | 1,404   | 1,620   | 1,361   |
| Contractors Registered                     | N/A     | 21      | 43      | 98      | 302     | 260     | 242     |
| <b>Sewer District</b>                      |         |         |         |         |         |         |         |
| Average daily sewage treated - gallons     | 407,583 | 435,903 | 427,586 | 433,183 | 481,383 | 482,383 | 482,383 |
| Number of tap-ins                          | 41      | 17      | 7       | 8       | 9       | 3       | 5       |
| Number of customers                        | 2,602   | 2,618   | 2,627   | 2,635   | 2,644   | 2,647   | 2,652   |

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

|   | 2002   | 2003   | 2004   | 2005   | 2006    | 2007    | 2008    |
|---|--------|--------|--------|--------|---------|---------|---------|
| <b>Health</b>   |        |        |        |        |         |         |         |
| <b>MRDD</b>   |        |        |        |        |         |         |         |
| Number of students enrolled                           |        |        |        |        |         |         |         |
| Early intervention program                            | 539    | 557    | 522    | 624    | 632     | 623     | 598     |
| Preschool   | 87     | 82     | 79     | 74     | 81      | 78      | 81      |
| School age  | 135    | 139    | 122    | 133    | 136     | 155     | 137     |
| Number employed at workshop                           | 494    | 503    | 550    | 567    | 565     | 530     | 519     |
| <b>Mental Health</b>                                  |        |        |        |        |         |         |         |
| Total client count - intensive                        | 3,298  | 3,490  | 3,726  | 4,186  | 4,193   | 4,597   | 4,639   |
| Total client count - non-intensive                    | 3,376  | 3,729  | 4,237  | 4,335  | 4,435   | 4,470   | 4,478   |
| Total client count - early intervention               | N/A    | 237    | 897    | 757    | 1,425   | 2,269   | 2,659   |
| <b>Human Services</b>                                 |        |        |        |        |         |         |         |
| <b>Jobs and Family Services/Child Support</b>         |        |        |        |        |         |         |         |
| Total client count - Food Stamp Recipients            | 16,262 | 20,029 | 25,758 | 26,527 | 27,090  | 26,940  | 28,098  |
| Total client count - Child Care Children Served       | 2,216  | 2,411  | 1,920  | 1,836  | 2,215   | 2,403   | 2,501   |
| Total client count - Ohio Works First Recipients      | 4,427  | 4,702  | 5,038  | 5,088  | 5,187   | 4,445   | 4,068   |
| Total client count - Disability Assistance Recipients | 271    | 323    | 271    | 303    | 285     | 328     | 394     |
| Total client count - Medicaid Eligible Recipients     | 29,425 | 33,606 | 33,321 | 39,429 | 39,915  | 39,672  | 40,342  |
| <b>Children's Services</b>                            |        |        |        |        |         |         |         |
| Intake Workload - Abuse                               | 401    | 533    | 580    | 527    | 482     | 622     | 638     |
| Intake Workload - Neglect                             | 403    | 612    | 618    | 614    | 771     | 918     | 836     |
| Intake Workload - Sex Abuse                           | 212    | 226    | 277    | 265    | 308     | 307     | 292     |
| Intake Workload - PL/Req Agrn/OTI/Misc                | 56     | 58     | 23     | 4      | N/A     | N/A     | N/A     |
| Intake Workload - Family in Need of Services          | N/A    | N/A    | N/A    | N/A    | N/A     | 68      | 380     |
| Intake Workload - Dependency                          | 31     | 44     | 19     | 20     | 43      | 34      | 8       |
| Intake Workload - Information & Referral              | 578    | 149    | 227    | 138    | 131     | 145     | 852     |
| Intake Workload - Screened Out                        | 1,057  | 2,070  | 1,263  | 1,191  | 1,217   | 1,338   | 264     |
| <b>Veteran Services</b>                               |        |        |        |        |         |         |         |
| Veterans Requesting Financial Assistance              | N/A    | N/A    | N/A    | N/A    | 1,340   | 3,025   | 475     |
| Veterans Receiving Financial Assistance               | N/A    | N/A    | N/A    | N/A    | 1,299   | 2,951   | 411     |
| Total Veteran Service Commission Contacts             | N/A    | N/A    | N/A    | N/A    | 3,412   | 7,560   | 6,108   |
| Total Veteran Service Office Contacts                 | N/A    | N/A    | N/A    | N/A    | 4,106   | 5,868   | 5,718   |
| Amount of benefits paid to county residents           | N/A    | N/A    | N/A    | N/A    | 309,691 | 481,985 | 485,525 |

**Source:** Lorain County Departments  
 (1) Estimated

**Note:** Only seven years of data is available

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

|                                       | 2002   | 2003   | 2004   | 2005   | 2006   | 2007   | 2008   |
|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|
| <b>General Government</b>             |        |        |        |        |        |        |        |
| <b>Legislative and Executive</b>      |        |        |        |        |        |        |        |
| Commissioners                         |        |        |        |        |        |        |        |
| Administrative office space (sq. ft.) | 7,918  | 7,918  | 8,587  | 8,587  | 18,949 | 18,949 | 18,949 |
| Auditor                               |        |        |        |        |        |        |        |
| Administrative office space           | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  | 8,499  |
| Treasurer                             |        |        |        |        |        |        |        |
| Administrative office space           | 5,964  | 5,964  | 5,964  | 5,964  | 5,964  | 5,964  | 5,964  |
| Board of Revision                     | 895    | 895    | 895    | 895    | 895    | 895    | 895    |
| Prosecuting Attorney                  |        |        |        |        |        |        |        |
| Administrative office space           | 10,582 | 10,582 | 33,574 | 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 | 14,870 |
| Recorder                              |        |        |        |        |        |        |        |
| Administrative office space           | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  | 6,565  |
| Buildings and Grounds                 |        |        |        |        |        |        |        |
| Administrative office space           | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  | 2,867  |
| Data Processing                       |        |        |        |        |        |        |        |
| Administrative office space           | 2,740  | 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  | 1,940  |
| <b>Judicial</b>                       |        |        |        |        |        |        |        |
| <b>Common Pleas Court</b>             |        |        |        |        |        |        |        |
| Administrative and Courtroom Space    | N/A    | N/A    | 62,775 | 62,775 | 62,775 | 62,775 | 62,775 |
| Number of court rooms                 | 8      | 8      | 10     | 10     | 10     | 10     | 10     |
| Probate Court                         |        |        |        |        |        |        |        |
| Number of court rooms                 | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Clerk of Courts                       |        |        |        |        |        |        |        |
| Administrative office space           | N/A    | N/A    | 17,513 | 17,513 | 17,513 | 17,513 | 17,513 |
| Certificate of Title                  | 3,466  | 3,466  | 3,466  | 3,466  | 3,466  | 3,466  | 3,466  |
| Domestic Relations                    |        |        |        |        |        |        |        |
| Administrative office space           | 12,142 | 12,142 | 35,035 | 35,035 | 35,035 | 35,035 | 35,035 |
| Law Library                           |        |        |        |        |        |        |        |
| Administrative office space           | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  | 3,538  |
| Information Technology                |        |        |        |        |        |        |        |
| Administrative office space           | N/A    | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  | 2,380  |
| Public Safety                         |        |        |        |        |        |        |        |
| Sheriff                               |        |        |        |        |        |        |        |
| Jail capacity                         | 422    | 422    | 422    | 422    | 422    | 422    | 422    |
| Number of patrol vehicles             | 30     | 30     | 31     | 36     | 41     | 48     | 48     |
| Probation                             |        |        |        |        |        |        |        |
| Administrative office space           | N/A    | N/A    | 355    | 355    | 355    | 355    | 355    |

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

|   | 2002   | 2003   | 2004   | 2005   | 2006   | 2007   | 2008   |
|---|--------|--------|--------|--------|--------|--------|--------|
| <b>Disaster Services</b>                      |        |        |        |        |        |        |        |
| Number of emergency response vehicles         | 4      | 4      | 4      | 4      | 5      | 5      | 5      |
| <b>Coroner</b>                                |        |        |        |        |        |        |        |
| Number of emergency response vehicles         | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| <b>Public Works</b>                           |        |        |        |        |        |        |        |
| <b>Engineer</b>                               |        |        |        |        |        |        |        |
| Centerline miles of roads                     | 263.90 | 263.90 | 263.90 | 263.90 | 263.90 | 263.90 | 263.90 |
| Number of bridges                             | 22     | 22     | 22     | 22     | 22     | 22     | 22     |
| Number of major culverts                      | 43     | 43     | 43     | 43     | 43     | 43     | 43     |
| Number of minor culverts                      | 1,214  | 1,214  | 1,214  | 1,214  | 1,214  | 1,214  | 1,214  |
| Number of vehicles                            | 91     | 91     | 91     | 91     | 91     | 95     | 96     |
| <b>Tax Map</b>                                |        |        |        |        |        |        |        |
| Administrative office space                   | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  | 3,026  |
| <b>Sewer District</b>                         |        |        |        |        |        |        |        |
| Number of treatment facilities                | 6      | 6      | 6      | 6      | 6      | 4      | 4      |
| Number of pumping stations                    | 1      | 1      | 1      | 1      | 1      | 4      | 4      |
| Miles of sewer lines                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Miles of water lines                          | 42     | 42     | 42     | 42     | 42     | 42     | 42     |
| <b>Health</b>                                 |        |        |        |        |        |        |        |
| <b>MRDD</b>                                   |        |        |        |        |        |        |        |
| Number of facilities                          | 7      | 7      | 7      | 7      | 7      | 8      | 8      |
| Number of busses                              | 15     | 15     | 15     | 16     | 39     | 39     | 40     |
| Group Home Facilities                         | 6      | 6      | 6      | 6      | 6      | 6      | 6      |
| Mental Health                                 |        |        |        |        |        |        |        |
| Number of facilities                          | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| <b>Human Services</b>                         |        |        |        |        |        |        |        |
| <b>Jobs and Family Services/Child Support</b> |        |        |        |        |        |        |        |
| Administrative office space                   | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 | 93,235 |
| <b>Children's Services</b>                    |        |        |        |        |        |        |        |
| Administrative office space                   | 10,387 | 10,387 | 17,697 | 17,697 | 17,697 | 17,697 | 17,697 |
| Number of vehicles                            | 19     | 19     | 19     | 19     | 19     | 19     | 22     |
| <b>Veteran Services</b>                       |        |        |        |        |        |        |        |
| Administrative office space                   | 850    | 850    | 850    | 850    | 850    | 850    | 850    |
| Number of vehicles                            | 1      | 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

Only seven years of data is available



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  
OCTOBER 15, 2009**